



Ji-Haw Industrial Co.,Ltd.

2026 General Meeting of Shareholders

Meeting Handbook

Convention Method: Physical Shareholders' Meeting

Date: June 30, 2026

**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.

2026 General Meeting of Shareholders Meeting Procedure

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

Ji-Haw Industrial, Co., Ltd.

2026 General Meeting of Shareholders Meeting Agenda

Time: June 30, 2026 (Tuesday) 9 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) 2025 Annual Business Report.

(II) 2025 Audit Committee's Review Report.

(III) 2025 Report on Endorsements and Guarantees.

(IV) Report on 2025 directors' remuneration.

(V) Report on 2025 private placement of common shares.

(VI) Report on the Company's Second Domestic Secured Convertible Corporate Bonds Offering.

(VII) Report on the Implementation Status of the Operational Soundness Plan.

IV. Ratifications

(I) 2025 Annual Business Report and Financial Statements.

(II) Proposal for 2025 loss appropriation.

(III) Ratification of the Underwriter's Evaluation Opinion on the Necessity and Reasonableness of the 2025 Private Placement of Common Share.

V. Discussion items

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

(II) Revision of some articles of the "Procedures for Acquisition or Disposal of Assets".

(III) Revision of some articles of the "Regulations Governing Loaning of Funds".

(IV) Revision of some articles of the "Procedures for Endorsement and Guarantee".

(V) Revision of some articles of the "Rules of Procedure for Shareholders' Meetings".

(VI) Proposal for Private Placement of Common Shares.

(VII) Proposal for "Employee Restricted Stock Awards (RSAs) Proposal".

VI. Election matters

Proposal for the Election of Directors and Independent Directors.

VII. Other proposals

Proposal for Lifting the Non-Compete Restrictions on the Newly Elected Directors and Their Representatives.

VIII. Extempore motions

IX. Adjournment

Reports

Motion 1:

Subject: 2025 Annual Business Report, please review.

Description: 2025 Annual Business Report. Please refer to Attachment 1 of this handbook(Pages 20-25).

Motion 2:

Subject: 2025 Audit Committee's Review Report, please review.

Description: 2025 Audit Committee's Review Report. Please refer to Attachment 2 of this handbook(Pages 26).

Motion 3:

Subject: 2025 Report on Endorsements and Guarantees, please review.

Description: 2025 Status of Endorsements and Guarantees. Please refer to Attachment 3 of this handbook(Pages 27).

Motion 4:

Subject: Report on 2025 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.
2. Details of Individual Directors' Remuneration. Please refer to Attachment 4 of this handbook(Page 28).

Motion 5:

Subject: Report on 2025 private placement of common shares, please review.

Description: Status of 2025 private placement Common Shares. Please refer to Attachment 5 of this handbook(Page 29-30).

Motion 6:

Subject: Report on the Company's Second Domestic Secured Convertible Corporate Bonds Offering, please review.

Description: Status of the 2nd Domestic Secured Convertible Bond Issuance. Please refer to Attachment 6 of this handbook (Page 31).

Motion 7:

Subject: Report on the Implementation Status of the Operational Soundness Plan, please review.

Description: 1. The Company's issuance of the domestic second secured convertible bonds was declared effective by the Financial Supervisory Commission under Letter No. Jin-Guan-Zheng-Fa-1140369316 dated January 28, 2026, and was further approved by the Taipei Exchange under Letter No. Zheng-Gui-Zhai-11500014132 dated March 20, 2026. Trading commenced on March 26, 2026 at the business premises of securities firms in the over-the-counter market.

2. In accordance with the aforementioned FSC letter, the Company reports the implementation status of the Sound Business Operation Plan to the Board of Directors on a quarterly basis for control purposes, and will also present such status at the Shareholders' Meeting.

3. Operational Improvement Plan, Please refer to Attachment 7 of this handbook (Page 32).

Ratifications

Motion 1: Proposed by the Board of Directors

Subject: 2025 Annual Business Report and Financial Statements, Submitted for Approval.

Description: 1. The 2025 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 1 and Attachment 8 of this handbook(Pages 20-25 and 33-53).

3. Submitted for ratification.

Resolution:

Motion 2: Proposed by the Board of Directors

Subject: Proposal for 2025 loss appropriation, Submitted for Approval.

Description: 1. The Company recorded a net loss after tax of NT\$292,930,749 for fiscal year 2025. Beginning accumulated deficit of NT\$0, the retrospective adjustment for changes in ownership interests in subsidiaries amounted to NT\$326,930, and other adjustments deducted NT\$2,143,737. The ending accumulated deficit is NT\$294,747,556.

2. 2025 Loss Appropriation Table, Please refer to Attachment 9 of this handbook (Pages 54).

3. Submitted for ratification.

Resolution:

Motion 3: Proposed by the Board of Directors

Subject: Ratification of the Underwriter's Evaluation Opinion on the Necessity and Reasonableness of the 2025 Private Placement of Common Shares, Submitted for Approval.

Description: 1. To comply with applicable laws and regulations, it is proposed to the Shareholders' Meeting for ratification that, in connection with the private placement of common shares approved at the 2025 Annual Shareholders' Meeting, the Company engaged a securities underwriter to issue an evaluation opinion on the necessity and reasonableness of such private placement.

2. Opinion on the Necessity and Reasonableness of the Private Placement, Please refer to Attachment 10 of this handbook (Pages 55-63).

3. Submitted for ratification.

Discussion items

Motion 1: Proposed by the Board of Directors

Subject: Revision of some articles of the " Company's Articles of Incorporation ".

Description: 1. To increase the authorized capital to meet operational needs and to make minor textual revisions.

2. Please refer to Attachment 11 (Page 64-66) for the comparison table of the amended provisions.

3. Submitted for discussion.

Resolution:

Motion 2: Proposed by the Board of Directors

Subject: Revision of some articles of the "Procedures for Acquisition or Disposal of Assets".

Description:1. Amended in accordance with Order No. 1140383333 issued by the Financial Supervisory Commission on July 24, 2025, and in response to the Company's operational needs.

2. Please refer to Attachment 12 (Page 67-75) for the comparison table of the amended provisions.

3. Submitted for discussion.

Resolution:

Motion 3: Proposed by the Board of Directors

Subject: Revision of some articles of the "Regulations Governing Loaning of Funds".

Description:1. Revised in response to the company's actual operational management needs.

2. Please refer to Attachment 13 (Page76-87) for the comparison table of the amended provisions.

3. Submitted for discussion.

Resolution:

Motion 4: Proposed by the Board of Directors

Subject: Revision of some articles of the "Procedures for Endorsement and Guarantee".

Description:1. Revised in response to the company's actual operational management needs.

2. Please refer to Attachment 14 (Page88-102) for the comparison table of the amended provisions.

3. Submitted for discussion.

Resolution:

Motion 5: Proposed by the Board of Directors

Subject: Revision of some articles of the "Rules of Procedure for Shareholders' Meetings".

Description: 1. Amended in accordance with the announcement No. 1150002970 issued by the Taiwan Stock Exchange Corporation (TWSE) on March 5, 2026.

2. Please refer to Attachment 15 (Page 103) for the comparison table of the amended provisions.

3. Submitted for discussion.

Resolution:

Motion 6: Proposed by the Board of Directors

Subject: Proposal for Private Placement of Common Shares.

Description:

(I) 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. Within one year from the date of the company's shareholders' meeting resolution on the private placement, it may be carried out in a single issuance or in multiple installments, with installment issuances limited to no more than three times.

(II) 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:

(1) 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.

(2) 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. If the subscriber is a strategic investor, the issuance price shall be based on no less than 60% of the reference price. The basis and percentage for

this pricing have been reviewed by the independent expert, Accountant Yu-qi Wu of Jiann Tuoh CPAs, who has issued an opinion letter regarding the basis and reasonableness of the private placement pricing.

C. 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.

D. 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.

(3) 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:

(1) The target recipients of this private placement of common shares are limited to specific persons who meet the requirements set forth in Article 43-6 of the Securities and Exchange Act and the Financial Supervisory Commission's Order No. Jin-Guan-Zheng-Fa-Zi No. 1120383220 dated September 12, 2023. Potential subscribers include banks, bill finance companies, trust enterprises, insurance companies, securities firms, or other legal persons or institutions approved by the competent authority, as well as natural persons, legal persons, or fund investors who meet the conditions prescribed by the competent authority. Priority will be given to those who have a substantial understanding of the Company's operations or industry development and who can provide direct or indirect benefits to the Company's future operations; however, no subscribers have been arranged at present.

(2) The company has not yet arranged any specific subscribers; however, the method and purpose of selecting subscribers, as well as the necessity and expected benefits, are as follows:

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

The Company will select investors who have a substantial understanding of the Company's operations and are beneficial to the Company's future operations, in order to strengthen the shareholder structure and support the Company's long-term development. This will also help improve the Company's financial structure and enhance shareholders' equity. However, the list is only of potential subscribers and does not represent 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
Chia-Ling Chang	Representative of the corporate director of the Company
Golden Intelligence AI Investment Co., Ltd.	Corporate director of the Company

The above list includes entities that are corporations: Golden Intelligence AI Investment Co., Ltd.; the names of the top ten shareholders by shareholding ratio, their respective ownership percentages, and their relationships with the company are as follows:

Top 10 shareholders of the said legal entity	Shareholding percentage	Relationship with the Company
Smart Banking Future Technology Limited Partnership	90.91%	Major shareholders of the candidates for corporate directors of the Company's 13th term
Wen-Wei Chen	9.09%	The person in charge of the candidate for the 13th term corporate director of the Company

B. If the subscriber is a strategic investor:

- (a) Method and Purpose of Selection: Direct or indirect benefits to the company's future operations; leveraging the experience, technology, knowledge, brand, or channels of strategic investors through vertical or horizontal integration, or collaborative research and development of products or markets, which will facilitate future operational development and enhance the profitability of the company, whether individuals or legal entities.
- (b) Necessity and Expected Benefits: Considering the transfer restrictions on privately placed securities can ensure a long-term cooperative relationship between the company and investors. By leveraging their experience, technology, knowledge, brand, or channels, these investors can assist the company in enhancing operational performance and future competitive advantages.

3. Reasons for Conducting Private Placement of Common Stock:

- (1) 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.
- (2) Amount limit of the private placement: The total amount for strategic investors and insiders or related parties is capped at 20,000 thousand shares, with a par value of NT\$10 per share. The board of directors is authorized to determine the pricing and conduct the placements within one year from the date of the shareholders' meeting resolution, with a maximum of three placements in total.

(3) Use of Funds from Private Placement of Common Stock and Expected Benefits:

(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	6,666 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	6,666 thousand shares		
3	6,667 thousand shares		
Regarding the aforementioned first ,second and third 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.			

- (III) In accordance with the “Guidelines for Public Companies Conducting Private Placements of Securities,” if, from one year prior to the board resolution to conduct a private placement of securities up to one year after the delivery date of such privately placed securities, there is a change in directors amounting to one-third or more of the board seats, a securities underwriter shall be engaged to issue an assessment opinion on the necessity and reasonableness of the private placement. The Company has commissioned Fortune Securities Co., Ltd. to issue an assessment opinion on the necessity and reasonableness of conducting the private placement. Please refer to Attachment 16 (Page104-111) for the comparison table of the amended provisions
- (IV) The company shall, before the expiration of the one-year period from the date of the shareholders’ resolution, fully collect the funds or consideration for privately placed securities. If it is expected that the private placement cannot be completed in installments within the time limit, or if there is no plan to continue the installment private placement within the remaining period, a board meeting shall be convened before the expiration of the time limit to discuss and approve the decision not to continue the installment private placement and the handling method for the funds or consideration already raised. If the board resolves that the original plan remains feasible, it shall be deemed that the funds or consideration for the privately placed securities have been fully collected.
- (V) The rights and obligations of the common shares in this private placement are the same as those of the Company’s already issued common shares; however, in accordance with the provisions of the “Securities and Exchange Act,” privately placed common shares may not be freely transferred within three years from the date of delivery of the privately placed securities, except to transferees specified under Article 43-8 of the “Securities and Exchange Act.” After three years from the date of delivery, the Company will, in accordance with the “Securities and Exchange Act” and relevant regulations, complete supplemental public offering procedures with the competent authority and apply for listing and trading on the stock exchange.

- (VI) The main content of this private placement plan, in addition to the private placement pricing ratio, includes matters related to the actual issuance price, number of shares issued, issuance terms, project items, fundraising amount, expected progress, and expected potential benefits, as well as all other matters related to the issuance plan. It is proposed to submit to the shareholders' meeting for approval to authorize the board of directors to adjust, determine, and handle these matters based on market conditions. In the future, if changes are required due to instructions from the competent authority or based on operational evaluations or changes in the objective environment, the board of directors is also authorized to handle them with full discretion.
- (VII) In order to facilitate this cash capital increase through a private placement of common shares, in addition to the aforementioned scope of authorization, after the shareholders' meeting approves this proposal, it is proposed that the Board of Directors authorize the Company's Chairman to have full authority to handle all matters and to sign on behalf of the Company all contracts and documents related to the private placement of common shares.
- (VIII) Submitted for discussion.

Resolution:

Motion 7: Proposed by the Board of Directors

Subject: Proposal for "Employee Restricted Stock Awards (RSAs) Proposal".

Description:

- (I) The company intends to issue new shares with restricted rights for employees in accordance with Article 267 of the Company Act and the relevant provisions of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" (hereinafter referred to as the "Issuance Guidelines") issued by the Financial Supervisory Commission.
- (II) Projected total issuance amount: A maximum of 1,900,000 shares of common stock will be issued, with a par value of NT\$10 per share, totaling NT\$19,000,000. The issuance will be carried out in one or more tranches within one year from the date the regulatory authority's effective notification is received, based on actual needs. The actual number of shares issued and associated costs will be calculated based on the stock price at the time of issuance and will be determined by a resolution of the board of directors, with the actual number of shares issued announced separately.
- (III) Issuance criteria :
1. Expected issue price: The current issue is gratuitous.
 2. Vesting conditions: After employees are granted restricted stock, they must remain employed until the specified vesting periods are completed. They must also meet the following conditions: achieve an annual individual performance evaluation score of B (inclusive) or higher, adhere to the service code, and have no violations of the company's employment contract, work rules, non-compete and confidentiality agreements, or any contractual agreements with the company. The respective percentage of vested shares that can be achieved under these conditions is as follows:

(1) After one year of service after being allotted: 50% of the number of allotted shares, and must meet the conditions of B (inclusive) and above in the annual personal performance appraisal.

(2) After two years of service after being allocated: 50% of the number of allocated shares, and must meet the conditions of annual personal performance appraisal B (inclusive) and above.

3. Types of Issued Shares: New Common Shares.

4. Handling of Employees Who Do Not Meet Vesting Conditions or Inheritance Situations: If an employee fails to meet the vesting conditions, the company will repurchase their shares without compensation and proceed with cancellation. In exceptional circumstances (including but not limited to inheritance), the process will be handled in accordance with the regulations for the issuance of restricted employee rights shares.

(IV) Eligibility Criteria and Allocation of Shares to Employees: The eligibility for the allocation of restricted employee rights shares is limited to full-time employees of the company and its domestic and foreign subsidiaries. The actual employees receiving the restricted employee rights shares and the number of shares allocated will be determined based on factors such as length of service, job grade, performance evaluations, past and expected overall contributions or special achievements, and other relevant factors. The allocation standards will consider the company's operational needs and business development strategy and must be approved by the chairman before being submitted to the board of directors for approval. Employees with managerial roles or directors who are employees must first obtain the approval of the Compensation Committee, while non-managerial employees must obtain the approval of the Audit Committee. For any single warrant holder, the cumulative number of restricted employee rights shares acquired, combined with the cumulative number of shares purchasable through employee stock options issued by the company according to Article 56-1, Paragraph 1 of the Fundraising Regulations, shall not exceed 0.3% of the company's total issued shares. Additionally, the cumulative number of shares purchasable through employee stock options shall not exceed 1% of the company's total issued shares.

(V) Necessity of Issuing Restricted Employee Rights Shares: The purpose of issuing these restricted employee rights shares is to attract and retain the necessary professional talent, incentivize employees, and enhance their commitment, thereby jointly creating benefits for the company and its shareholders.

(VI) Potential Expense Amount, Earnings Per Share Dilution, and Other Impacts on Shareholder Equity: The total issuance of restricted employee rights shares amounts to 1,900,000 shares, representing 1.47% of the total shares currently issued and outstanding. These shares cannot be transferred until the vesting conditions are met. The company will assess the fair value of the shares on the grant date and recognize related expenses over the vesting period on an annual basis. Based on the closing price of NT\$14.05 for the company's common stock on April 30, 2026, the total potential expense, assuming all vesting conditions are met, is estimated to be NT\$18,887,000 (with the expected issuance date on October 1, 2026). The expense impacts for 2026 to 2028 are estimated to be NT\$3,638,000, NT\$11,998,000, and NT\$3,251,000, respectively. Calculating based on 129,646,851 shares of common stock outstanding as of April 30, 2026, the impact on earnings per share (EPS) for 2026 to 2028 is estimated to be NT\$0.03, NT\$0.09, and NT\$0.03, respectively.

(VII) Other Important Provisions: The restricted employee rights shares issued by the company will be held in trust as a means of custody until the vesting conditions are met.

(VIII) The restricted employee rights shares issued this time will be handled in accordance with relevant regulations and the issuance guidelines established by the company, including any associated restrictions and important provisions or unspecified matters. Please refer to Attachment 17 (Page 112-115) for the "2026 Regulations Governing the Issuance of Restricted Stock Awards for Employees".

(IX) Submitted for discussion.

Resolution:

Election matters

Proposed by the Board of Directors

Subject: Proposal for the Election of Directors and Independent Directors.

Description: 1. The term of office of the 12th Board of Directors of the Company will expire on June 28, 2026.

2. In accordance with Article 14 of the Company's Articles of Incorporation, the Board of Directors shall consist of 7 to 9 members. In this election, seven directors (including three independent directors) will be elected, for a term from June 30, 2026, to June 29, 2029.

3. Pursuant to Article 14 of the Company's Articles of Incorporation, the election of directors is conducted under a candidate nomination system. The list of director candidates was approved at the 26th meeting of the 12th Board of Directors, as follows :

Category of Candidate	Name	Gender	Academic background	Experience	Current position	Number of sharesheld
Director	Hao-Ji Shi	Male	Master of Finance, National Taiwan University Master of Civil Engineering, National Taiwan University	1 Vice Chairman of Better Life Group Co., LTD. 2. Assistant Manager, Capital Markets D3. epartment, KGI 3. Securities Director, Taiwan Angel Investment Association	1. Chairman, Ji-Haw Industrial Co., Ltd. 2. Supervisor of Zhiqu Asset Investment Co., Ltd. 3. Chairman of Ji-Haw Opto-Electrical (Kunshan) Co., Ltd. 4. Director of Ji-Haw Artificial Intelligence Technology (Kunshan) Co., Ltd. 5. Chairman of J.B.T INDUSTRIAL.,LTD. 6. Chairman of JI-HAW INVESTMENT CO.,LTD. 7. Chairman of CHINTEK INC. 8. Chairman of Heph A.I Studios Technology Co., Ltd. 9. Chairman of Emergence A.I Co., Ltd. 10. Chairman of Jin-Zuan Semiconductor Investment Co., Ltd. 11. Chairman of SHAN YI Investment Co., Ltd.	1,000
Director	Bai-Hu Zeng	Male	Master's in Electronics, National Chiao Tung University	1. Senior Assistant Manager at Quanta Computer Inc. 2. Person in Charge at TRENDTECH TRADING CO., LTD. 3. Co-founder, Intelligent Information Security Technology Inc. 4. Hongrong International Co., Ltd. CEO	Director, Ji-Haw Industrial Co., Ltd.	0

Category of Candidate	Name	Gender	Academic background	Experience	Current position	Number of sharesheld
Director	Golden Intelligence AI Investment Co., Ltd. Corporate Representative: Chao-Yang He	Male	Department of Chemical Engineering, National Cheng Kung University	1. General Manager of Chi Mei Corporation 2. Vice Chairman of Chimei Electronics 3. Chairman of Cheng Mei Material Technology Co., Ltd. 4. Director of Visual Technology Corporation 5. Executive Director of Ningbo Cheng Mei Material Technology Co., Ltd. 6. Chairman of Cheng Hui Investment Co., Ltd. 7. Chairman of Cheng Hui Trading Co., Ltd. 8. Executive Director of Cheng Mei Material Technology (Samoa) Co., Ltd.	1. Director, Ji-Haw Industrial Co., Ltd. 2. Supervisor of Li Zuan Industrial Co., Ltd.	12,429,600
Director	Golden Intelligence AI Investment Co., Ltd. Corporate Representative: Chia-Ling Chang	Female	Private Tamkang University Master's Program in Finance. Bachelor's degree in Economics, Feng Chia University (Private)	1. Elitegroup Computer Systems Co., Ltd. / M&A Manager 2. Chung Sheng Capital Management Consulting Co., Ltd. / Investment Manager	1. Director, Ji-Haw Industrial Co., Ltd. 2. Representative Director, Ji-Haw Industrial Co., Ltd.	12,429,600
Independent Director	En-Guo Wang	Male	Master's in Regional Economics, Jinan University, Guangzhou	1. Vice Chairman of KORYO ELECTRONICS CO., LTD. 2. Vice Chairman of TECO IMAGE SYSTEMS CO., LTD. 3. Director of ProMOS 4. Independent Director of ENERGY MOANA TECHNOLOGY CO., LTD.	1. Independent Director, Ji-Haw Industrial Co., Ltd. 2. Chairman of Tianda Consulting & Advisory Co., Ltd. 3. Chairman of Fuguo Network Live Streaming Co., Ltd. 4. Chairman of Xinben Investment Co., Ltd. 5. Chairman of Nanchang Lingguang Technology Co., Ltd. 6. Director of Wuxi Lingguang Technology Co., Ltd. 7. Director of Shengyukang Technology Co., Ltd.	0

Category of Candidate	Name	Gender	Academic background	Experience	Current position	Number of sharesheld
Indepen dent Director	Xin-Jie Gong	Male	Master of Laws, University of Minnesota Law School, USA Department of Law, Legal Studies Division, National Chengchi University	Partnership Lawyer, Chien Yeh Law Offices	1. Independent Director, Ji-Haw Industrial Co., Ltd. 2.Independent Director of Fuyu Enterprise Co., Ltd. 3. Managing Attorney at Huanqun Business Law Firm 4. Director of Longhe Enterprise Management Consulting Co., Ltd.	0
Indepen dent 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.Independent Director, Ji-Haw Industrial Co., Ltd. 2.Kangchu CPAs / Managing Partner 3. Director of Songyu Financial Consulting Co., Ltd. 4.Independent director of Xinxun Technology Co., Ltd. 5.Independent Director of Fuyu Enterprise Co., Ltd. 6.Independent director of Haibo Te Co., Ltd.	0

4. The election was held in accordance with the Company's " Directors Election Procedures ", Please refer to Appendix 3 (Page 132-133).

5. Please vote.

Election results:

Other proposals

Proposed by the Board of Directors

Subject: Proposal for Lifting the Non-Compete Restrictions on the Newly Elected Directors and Their Representatives.

Description:1. According to Article 209 of the Company Act, “A director who, for themselves or on behalf of another person, engages in acts within the scope of the company’s business shall explain the important content of such acts to the shareholders’ meeting and obtain its approval.”

2. If the Company’s newly appointed directors and their representatives invest in or operate other companies whose business scope is the same as or similar to that of the Company and serve as directors therein, then, provided that the Company’s interests are not harmed, it is hereby proposed in accordance with the law to the shareholders’ meeting for approval to lift the non-compete restriction on such directors and their representatives starting from the date they assume office.

3. It is proposed to submit to the shareholders’ meeting for approval the lifting of the non-compete restrictions on the company’s newly appointed directors and their representatives, as listed below:

Category of Candidate	Name	Concurrent positions at other companies and job titles
Director	Hao-Ji Shi	1. Supervisor of Zhiqu Asset Investment Co., Ltd. 2. Chairman of Ji-Haw Opto-Electrical (Kunshan) Co., Ltd. 3. Director of Ji-Haw Artificial Intelligence Technology (Kunshan) Co., Ltd. 4. Chairman of J.B.T INDUSTRIAL.,LTD. 5. Chairman of JI-HAW INVESTMENT CO.,LTD. 6. Chairman of CHINTEK INC. 7. Chairman of Heph A.I Studios Technology Co., Ltd. 8. Chairman of Emergence A.I Co., Ltd. 9. Chairman of Jin-Zuan Semiconductor Investment Co., Ltd. 10.Chairman of SHAN YI Investment Co., Ltd.
Corporate director representative	Chao-Yang He	1.Supervisor of Li Zuan Industrial Co., Ltd.
Independent Director	En-Guo Wang	1. Chairman of Tianda Consulting & Advisory Co., Ltd. 2. Chairman of Fuguo Network Live Streaming Co., Ltd. 3. Chairman of Xinben Investment Co., Ltd. 4. Chairman of Nanchang Lingguang Technology Co., Ltd. 5. Director of Wuxi Lingguang Technology Co., Ltd. 6. Director of Shengyukang Technology Co., Ltd.
Independent Director	Xin-Jie Gong	1.Independent Director of Fuyu Enterprise Co., Ltd. 2. Director of Longhe Enterprise Management Consulting Co., Ltd.
Independent Director	Tzu-Chi Wu	1. Director of Songyu Financial Consulting Co., Ltd. 2. Independent director of Xinxun Technology Co., Ltd. 3. Independent Director of Fuyu Enterprise Co., Ltd. 4. Independent director of Haibo Te Co., Ltd.

4. Submitted for discussion.

Resolution:

Extempore motions

Adjournment

Attachment 1

Ji-Haw Industrial, Co., Ltd.

2025 Annual Business Report

Ladies and Gentlemen, shareholders:

In 2025, the global manufacturing and electronic components industries entered a period of profound structural adjustment. The trend toward supply chain regionalization driven by geopolitical factors has become increasingly evident. In addition, mandatory ESG-driven green transformation and carbon pricing policies imposed by governments worldwide, coupled with intense cost-control pressures amid global inflation, have introduced significant uncertainties into the overall industrial landscape. Meanwhile, the wave of hardware upgrades driven by AI infrastructure, together with the gradual recovery of the traditional consumer electronics market, has created a year characterized by both opportunities and challenges.

In response to these changes, Jin Hao has continued to strengthen its core capabilities in the R&D and manufacturing of wire harness products. The Company has also introduced highly stable and technologically advanced products targeting key markets such as electric vehicles, high-speed transmission applications, and industrial automation, with the aim of expanding market penetration.

To address the rapid evolution of artificial intelligence technologies across smart manufacturing, autonomous driving, and the Internet of Things (IoT), Jin Hao is not confined to its traditional role as a component supplier. Instead, the Company is actively transforming AI technologies into tangible operational momentum. Our R&D efforts are focused on four core areas: automotive AI, generative AI, semiconductor automation, and industrial quality inspection. By integrating the strengths of Taiwan's AI ecosystem, we are promoting the implementation of AI applications across various vertical industries and providing customers with integrated smart solutions and technical services spanning both hardware and software.

Looking ahead to 2026, amid ongoing global supply chain restructuring, the full-scale expansion of AI applications, and the deepening trend of ESG sustainability, Jin Hao will adopt a strategic approach of “steady operations with precise transformation” to further reinforce its core competitiveness.

In the face of intensifying global price competition and shrinking profit margins, Jin Hao is actively advancing a transformation of its business model—from a traditional “manufacturing-oriented mindset” to a “technology integration and service-oriented” model. By enhancing the high value-added nature of its products, the Company aims to establish new barriers to competition. In response to a rapidly changing market environment, we will continue to increase R&D investment and introduce innovative solutions in high-end wire harnesses and AI-driven technologies to capture future market opportunities.

Despite the challenging external environment, it also provides an opportunity for Jin Hao to comprehensively review and strengthen its operational fundamentals. We will continue to enhance market development, customer relationship management, product R&D, process optimization, and organizational management to ensure the achievement of steady growth objectives. Jin Hao firmly believes that, with its solid technological expertise, agile adaptability, and continuously improving management efficiency, the

Company will sustain corporate value, enhance investment returns, and deliver more substantial growth outcomes for shareholders and business partners.

I. 2025 Business results

(I) Business Plan and Budget Execution

1. Operating Revenue: The consolidated operating revenue for 2025 amounted to NT\$754,644 thousand, representing a decrease of NT\$397,526 thousand compared to NT\$1,152,170 thousand in 2024.
2. Net Loss After Tax: The consolidated net loss after tax for 2025 amounted to NT\$299,097 thousand, representing a decrease in loss of NT\$44,108 thousand compared to a consolidated net loss after tax of NT\$254,989 thousand in 2024.

(II) Analysis of financial income, expenses and profitability

Unit: NT\$ thousand		
Item	2025	2024
Net cash inflow (outflow) from operating activities	(180,973)	(149,601)
Net cash inflow (outflow) from investing activities	(89,702)	(164,009)
Net cash inflow (outflow) from financing activities	184,897	333,213
Return on assets	(10.15)	(9.64)
Return on equity	(20.62)	(17.46)
Net yield	(39.63)	(22.13)
Earnings per share (NT\$)	(2.55)	(2.21)

(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. Development of sensor wire harnesses for autonomous vehicles.
4. Various interface adapters and in-vehicle panel electronic modules.
5. Enhancement of ultra-high-frequency transmission performance of cables and cost optimization.
6. Security Personnel Management System.
7. AI Tech Support Platform.
8. Truck Defender Human Detection System.
9. Ongoing Development of High-Speed Wire Harness Assemblies.
10. Consultative Interactive Robot.
11. Digital Human Application Platform.
12. One-Stop AI Full-Scenario Solution.

II. Summary of 2026 Business Plan

(I) Business Policy

1. Operations: The Company will continue to enhance the performance of its management information systems, and optimize the integration and analytical capabilities of operational data. It will also actively recruit and cultivate interdisciplinary talent to strengthen the team's core competitiveness. On the supply chain front, the Company is committed to optimizing global logistics management to improve overall operational efficiency, while ensuring optimal resource allocation through refined cost and expense control. In terms of AI development, leveraging Haoflyse as its core platform, the Company is establishing a comprehensive upstream–midstream–downstream AI ecosystem in Taiwan. Through business collaborations, strategic alliances, and mergers and acquisitions, it is accelerating AI adoption across industries including automotive, healthcare and caregiving, technology manufacturing, as well as chain retail and hospitality sectors. The Company is also actively expanding into cloud computing power and edge-device AI interface applications, with the goal of executing its transformation and upgrade strategy while injecting new momentum into operations.
2. Products: The Company's core products cover connection cables for PCs, notebooks, tablets, servers, and peripherals, and extend to key connectivity technologies for gaming consoles, LCD monitors, communication devices, and office equipment. In the optical communication sector, the focus is on active optical components and converters. In the mechanical and automotive sectors, emphasis is placed on connector assemblies, automotive circuit assembly services, and automotive and high-speed wire harnesses, meeting the high standards required for AI computing and new energy vehicles. Additionally, the Company actively invests in the production of environmentally friendly equipment components and the adoption of eco-friendly materials. In the AI domain, through its product lines—including AI Server High-Speed Cables and Hardware, Automotive AI Systems and Robots, Enterprise Second Brain “Agatha”, and Digital Human Application Platform “TUAN”—the Company is fully entering the AI field, targeting cloud computing power, edge-device AI interfaces, and other related areas.
3. Sales: The Company continues to deepen customer relationship management and actively develop emerging market segments, including energy, biotech and healthcare, automotive, industrial, and cloud data centers. In the AI domain, offerings include both product sales and system services, targeting clients across industries and organizations, such as manufacturing, in-vehicle applications, healthcare, and retail. The Group will integrate various resources to establish a comprehensive hardware–software ecosystem, providing customers with one-stop, full-scenario AI solutions from initial design to end-use applications.
4. R&D: The Company focuses on the development of trend-driven and niche products, leveraging external R&D resources to accelerate the innovation process. It continues to promote the adoption of automated manufacturing equipment and strictly implements the Advanced Product Quality

Planning (APQP) procedures during early-stage product development to ensure R&D efficiency and stable quality. In the AI domain, the Company is increasing R&D efforts across a wide range of applications—including smart security, healthcare, retail, industrial manufacturing, and generative AI—delivering innovative solutions with strong market competitiveness.

5. Production: The Company optimizes global regional capacity allocation and supply chain management, employing industrial engineering (IE) methods to enhance production efficiency and allocation rationality. A comprehensive production–sales coordination mechanism is in place to ensure flexible and balanced capacity deployment. The Company continues to promote automated production and inspection of high-precision products, and leverages information tools to strengthen real-time remote monitoring, improving yield and operational efficiency. At the same time, supplier and outsourcing management is optimized to ensure supply chain stability and quality.

(II) Expected sales volume and basis

The Company's principal business is the manufacturing and sales of connection cables for computers, peripherals, and communication products. The projections are based on the Company's past business experience with customers, actual operations and order status in the first quarter of 2026, and take into account the increasingly optimistic global economic outlook, the recovery of computer products, and the launch of new electronic products. The estimated sales value of the Company's major products for 2026 is as follows:

Unit: Thousand pcs

	Actual Figures for 2025	Forecast for 2026
Connection cables	39,668	48,593

(III) Key Production and Sales Policies

1. Marketing strategy

- (1) Enhance Brand Influence: Actively participate in prominent domestic and international trade shows and industry forums to increase product market exposure, and proactively pursue opportunities for collaboration with leading industry players.
- (2) Deepen Niche Markets: Strengthen channel deployment and management in niche markets, boosting sales momentum to improve overall market penetration and influence.
- (3) Diversify Customer Base: Focus on developing cross-industry client segments, leveraging the expansion of business scope to effectively mitigate the impact of seasonal sales fluctuations.
- (4) Implement Profit Management: Reinforce profit-oriented management mechanisms, improve capacity utilization, and optimize inventory turnover to reduce the risk of stock accumulation.

2. Production policy

- (1) Enhance Supply Chain Management Efficiency: Carefully select and cultivate high-quality suppliers, establish real-time supply chain monitoring and quality management systems, and shorten material issuance and in-transit turnaround times.

- (2) Optimize Capacity Forecasting and Scheduling Mechanisms: Improve the accuracy of capacity forecasts, strengthen the flexibility of internal and external capacity allocation, and ensure balanced supply and demand with flexible scheduling.
- (3) Establish a Comprehensive Material Management System: Utilize information management systems to optimize material flow efficiency, implement real-time inventory alerts and contingency mechanisms, and achieve optimal inventory management.
- (4) Promote Process and Equipment Automation: Continuously invest in the technical optimization of production equipment and tooling, enhance process precision and production efficiency, and ensure high stability in product quality.

III. Future Company Development Strategy

Leveraging its solid R&D foundation and outstanding manufacturing management capabilities developed over years of experience in the connector and cable assembly industry, JINHAO will continue to expand its business footprint, drive technological innovation, and deepen its market presence. Its future development strategies will focus on the following directions:

1. Building on more than three decades of accumulated R&D expertise and the advantages of a laboratory certified by Chinese national authorities, along with its status as a qualified supplier recognized by internationally renowned brands, the Company will continue to enhance product performance and service quality, thereby strengthening its competitive barriers in the global market.

2. Capitalizing on its strong R&D capabilities and manufacturing foundation, the Company will promote business transformation from “single components” to “integrated modules and system solutions” through cross-industry strategic collaborations. Its product applications will expand from computer peripherals to high-growth sectors, including cloud data centers, medical and biotechnology, networking and communications equipment, industrial control, energy technology, and autonomous vehicle subsystems.

3. By deepening relationships with key customers, the Company will adopt Joint Design Manufacturing (JDM), collaborative design, and customized production models to actively establish strategic partnerships with leading global enterprises. Leveraging its advantages in agile manufacturing and flexible production scheduling, the Company will support customers in achieving rapid time-to-market and efficient time-to-volume, thereby capturing market opportunities with precision.

4. In the field of AI-related business, the Company will actively expand into high-potential markets such as smart security, smart healthcare, smart retail, smart manufacturing, and generative AI. It will also promote the implementation of AI applications across enterprise, lifestyle, and entertainment scenarios, delivering comprehensive hardware-software integrated solutions.

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

In 2025, the global economy has entered a “low-growth, high-volatility” norm. Supply chain restructuring driven by geopolitical tensions has shifted from a sole focus on cost efficiency to an emphasis on security and resilience. The manufacturing

sector is facing increasingly pronounced regionalization challenges, requiring companies to strengthen cross-border operational flexibility and production resilience to respond to unexpected logistics disruptions and trade barriers. In addition, global labor shortages have accelerated the adoption of smart manufacturing worldwide—automation and digitalization are no longer optional, but essential foundations for sustaining profitability.

In the automotive market, the new energy vehicle (NEV) industry has transitioned from a phase of rapid expansion to one of structural optimization in 2025. Beyond advancements in battery technologies, “Software-Defined Vehicles (SDVs)” have emerged as a new core driver, significantly boosting demand for automotive sensor harnesses, high-speed data transmission, and AI computing processors. Meanwhile, increasingly stringent carbon footprint regulations imposed by governments are compelling companies to incorporate decarbonization strategies at the early stages of product design, making low-carbon components a key competitive factor for entering Tier-1 automotive supply chains.

The year 2025 marks a critical milestone for the large-scale deployment of “Physical AI” and Edge AI. AI applications are extending from large-scale cloud models to end devices and production lines. According to forecasts by Gartner and IDC, edge devices with local processing capabilities will become the “neural endpoints” of Industry 4.0. For the cable and connectivity industry, this trend not only drives strong demand for high-end, high-speed cabling within AI servers, but also compels companies to deeply integrate AI technologies into automated quality inspection and warehouse management. Through AI enablement, enterprises can enhance productivity and maintain economic competitiveness in the global market.

From a regulatory perspective, the European Union’s Carbon Border Adjustment Mechanism (CBAM) has been formally implemented, while global scrutiny of corporate sustainability reporting continues to intensify. In 2025, environmental costs have effectively become tangible operating costs. Suppliers with strong carbon management capabilities, green manufacturing processes, and circular economy strategies will gain priority access to procurement opportunities from leading international enterprises. JINHAO regards ESG as a catalyst for transformation. By optimizing process energy efficiency and developing environmentally friendly material applications, the Company aims not only to meet increasingly stringent global environmental regulations, but also to convert compliance into a differentiated competitive advantage.

Ji-Haw Industrial, Co., Ltd.

Chairman: Hao-Ji Shi

Manager: Jess Lin

Accounting supervisor: Po-Rong Chen

Attachment 2

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

The Board of Directors has submitted the Company's 2025 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.

2026 General Meeting of Shareholders

Ji-Haw Industrial, Co., Ltd.

Audit Committee Convener:
En-Guo Wang

March 16, 2026

Attachment 3, 2025 Status of Endorsements and Guarantees

Ji-Haw Industrial, Co., Ltd., and Subsidiaries
Endorsements/guarantees for others
2025

Table 2

Unit: Unless otherwise stated, in NT\$ thousands.

No.	Name of Endorser/Guarantor	The Endorser/Guaranteed		Highest Balance of Endorsements/ Guarantees in the Current Year	Closing Balance of Endorsements/ Guarantees	Actual amount drawn	Amount of Endorsements/Guarantees Secured by Property	Cumulative Amount of Endorsements/ Guarantees as a Percentage of Net Worth Stated in the Latest Financial Statements (%)	Endorsement/ Guarantee Limit	Parent Company's Guarantees/ Endorsements to Subsidiaries	Subsidiary's Guarantees/ Endorsements to Parent Company	Guarantees/ Endorsements to the Mainland Area	Remarks
		Investee	Relationship										
0	Ji-Haw Industrial	CHINTEK	Businesses in which the Company holds more than 50% direct or indirect voting interest.	\$ 25,000	\$ -	\$ -	\$ -	-	\$ 521,816 (The maximum amount of endorsements and guarantees shall be limited to 40% of the Company's net share value as shown in the most recent financial statements.)	Y	N	N	
0	Ji-Haw Industrial, Co., Ltd.	Jin-Zuon Semiconductor Investment	Businesses in which the Company holds more than 50% direct or indirect voting interest.	50,000	50,000	50,000	-	3.83	\$ 521,816 (The maximum amount of endorsements and guarantees shall be limited to 40% of the Company's net share value as shown in the most recent financial statements.)	Y	N	N	
1	SHAN YI Investment	Jin-Zuon Semiconductor Investment	Companies that directly and indirectly hold more than 50% of the voting shares of the Company	130,000	50,000	50,000	50,000	25.63	\$ 390,134 (The maximum guarantee limit is capped at 200% of the net equity attributable to shareholders as presented in SHAN YI Investment Co.'s most recent financial statements.)	N	N	N	
2	J.H.K.	JBT	Business in which the Company holds more than 90% direct or indirect voting rights.	17,886	17,886	16,030	17,886	24.80	\$ 144,252 (The maximum guarantee limit is capped at 200% of the net equity of J.H.K. based on its most recent financial statements.)	N	N	N	

Attachment 4, 2025 Remuneration to 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					
Chairman	Hao Ji Shi	840	1,080	0	0	0	0	50	50	890 -0.30%	1,130 -0.39%	2,812	2,812	0	0	0	0	0	0	3,702 -1.26%	3,942 -1.35%	None
Director	Chao-Yang He	600	600	0	0	0	0	45	45	645 -0.22%	645 -0.22%	0	0	0	0	0	0	0	0	645 -0.22%	645 -0.22%	None
Director	Bai-Hu Zeng	600	600	0	0	0	0	45	45	645 -0.22%	645 -0.22%	0	0	0	0	0	0	0	0	645 -0.22%	645 -0.22%	None
Director	Chen Guo	600	600	0	0	0	0	25	25	625 -0.21%	625 -0.21%	0	0	0	0	0	0	0	0	625 -0.21%	625 -0.21%	None
Director	Golden Intelligence AI Investment Co., Ltd. Corporate Representative: Chia-Ling Chang (Note 3)	0	0	0	0	0	0	30	30	30 -0.01%	30 -0.01%	656	656	40	40	0	0	0	0	726 -0.25%	726 -0.25%	None
Independent director	En-Guo Wang (Note 1)	1,025	1,025	0	0	0	0	50	50	1,075 -0.37%	1,075 -0.37%	0	0	0	0	0	0	0	0	1,075 -0.37%	1,075 -0.37%	None
Independent director	Xin-Jie Gong	600	600	0	0	0	0	45	45	645 -0.22%	645 -0.22%	0	0	0	0	0	0	0	0	645 -0.22%	645 -0.22%	None
Independent director	Tsai-Fu Lin (Note 2)	345	345	0	0	0	0	20	20	365 -0.12%	365 -0.12%	0	0	0	0	0	0	0	0	365 -0.13%	365 -0.13%	None
Independent director	Tzu-Chi Wu (Note 3)	302	302	0	0	0	0	30	30	332 -0.11%	332 -0.11%	0	0	0	0	0	0	0	0	332 -0.11%	332 -0.11%	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, and resigned effective July 31, 2025.

Note 3: Elected at the shareholders' meeting on June 30, 2025.

Attachment 5

Status of 2025 Private Placement of Common Shares

Item	1st Private Placement of Common Shares in 2025, Issue Date: November 18, 2025					
Type of private placement securities	Common Shares					
Date of approval by the shareholders meeting and amount approved	Date of approval by the shareholders' meeting: June 30, 2025; Amount approved by the shareholders' meeting: Up to 20,000 thousand shares, to be carried out in two tranches within one year from the date of the shareholders' meeting resolution.					
Basis and rationality of the price setting	1. Basis for Pricing: The pricing for the common shares issued through this private placement for domestic cash capital increase shall be no less than 80% of the higher of the following two reference prices calculated prior to the Company's pricing date: (1) The simple arithmetic average of the closing prices of the common shares for either 1, 3, or 5 business days preceding the pricing date, adjusted for any ex-rights (bonus shares) and ex-dividend effects, and adding back the effects of any reverse ex-rights resulting from capital reduction. (2) The simple arithmetic average of the closing prices of the common shares for 30 business days preceding the pricing date, adjusted for any ex-rights and ex-dividend effects, and adding back the effects of any reverse ex-rights resulting from capital reduction. 2. Reasonableness of Pricing: The pricing date for this private placement of common shares is October 15, 2025. The pricing is based on a reference price of NT\$15.08, which is the simple arithmetic average closing price for the 30 business days prior to the pricing date. The actual private placement price is set at NT\$12.07, representing 80.04% of the reference price. This complies with the resolution passed at the shareholders' meeting on June 30, 2025, requiring the price to be no less than 80% of the reference price. Therefore, the pricing is considered reasonable.					
Method of selection of qualified persons	Specific Persons as Defined in Article 43-6 of the Securities and Exchange Act and in Financial Supervisory Commission Ruling No. Jin-Guan-Zheng-Fa-Zi-1120383220 dated September 12, 2023.					
Reason for necessity of private placement	In light of capital market conditions and fundraising efficiency, the Company proposes to conduct private placements instead of public offerings and seeks shareholders' authorization for the Board to proceed based on operational needs, thereby enhancing fundraising flexibility.					
Share payment completion date	October 29, 2025					
Information on the placees	Counterparty of the private placement	Qualifications	Subscription quantity	Relationship with the Company	Participation in the Company's	

	Golden Intelligence AI Investment Co., Ltd.	Item 3	12,427,600	Corporate Director of the Company	Corporate Director of the Company
Actual subscription price	NT\$12.07 per share				
Difference between actual subscription price and reference price	The private placement for this offering is based on October 15, 2025 as the pricing date. The reference price is calculated as follows: the simple arithmetic average of the closing prices of the Company's common shares on either 1, 3, or 5 trading days prior to the pricing date, adjusted for stock dividends and cash dividends and with stock price adjustments for capital reductions reversed; and the simple arithmetic average of the closing prices of the Company's common shares over the 30 trading days prior to the pricing date, similarly adjusted. The higher of these two calculated prices serves as the reference price. The private placement price is set at no less than 80% of the reference price, i.e., NT\$12.07 (80.04%) per share, as the actual issue price for the new shares in this private placement.				
Impacts of private placement on shareholders' equity	The funds raised from this private placement will be used to support the Company's sustainable development and market expansion. By securing stable, long-term capital, the Company can reduce operating costs, improve its financial structure, enhance management efficiency, and strengthen its competitive advantage, thereby generating positive benefits for shareholders' equity.				
Fund utilization of private placement and project implementation progress	The proceeds from this private placement were received on October 29, 2025, and have been fully allocated to investment projects. The capital utilization plan was completed in the fourth quarter of 2025.				
Private placement benefits	As the proceeds from this private placement were only allocated to investment projects in the fourth quarter of 2025, the period since deployment has been relatively short, and the related benefits have not yet become apparent.				

Attachment 6

Status of the 2nd Domestic Secured Convertible Bond Issuance

Corporate bonds categories		Status of the 2nd Domestic Secured Convertible Bond Issuance
Issue (transaction) date		March 26, 2026
Face value		NTD100,000
Place of issue and trading		Taipei Exchange (TPEX)
Issue price		Issued at 105.03% of the face value
Issue amount		NT\$450 million
Coupon rate		0% Coupon Rate
Term		Three-Year Term; Maturity Date: March 26, 2029
Guarantor		Sunny Bank Co., Ltd.
Trustee		Land Bank of Taiwan Co., Ltd.
Underwriter		Capital Securities Corp.
Attesting lawyer		Te-Kai Law Firm Shih-Fang Chiu, Attorney-at-Law
Attesting CPA		Deloitte & Touche ,Yao-Lin Huang, Shih-Chieh Chou
Redemption method		The bonds shall be redeemed in a single cash payment at their par value upon maturity.
Unredeemed balance		NT\$450 million
Conditions for redemption or early redemption		Please refer to the Terms and Conditions of Issuance and Conversion of the Company's Second Domestic Secured Convertible Bonds.
Restrictive covenants		Please refer to the Terms and Conditions of Issuance and Conversion of the Company's Second Domestic Secured Convertible Bonds.
Name of rating agency, date and result of rating Other rights		NA
Other rights	The monetary amount of common shares, global depositary receipts, or other securities already converted, exchanged, or subscribed up to the annual report publication date	As of the record date for this annual shareholders' meeting, 0 shares have been converted.
	The issuance and conversion, exchange, or subscription rules	Please refer to the Terms and Conditions of Issuance and Conversion of the Company's Second Domestic Secured Convertible Bonds.
The possible dilution of shareholding and influence on shareholder equity caused by the issuance and conversion, exchange, or subscription rules and the terms of issuance.		As of the record date for suspension of share transfers for the annual shareholders' meeting, the outstanding balance is NT\$450 million. Based on the current conversion price of NT\$12.5, if fully converted into common shares, 36,000,000 shares would need to be issued, resulting in a 21.73% dilution of shareholders' equity, which is not expected to have a material impact.
Name of the custodian institution of the exchangeable underlyings		None.

Attachment 7

Operational Improvement Plan

Unit: NT\$ thousand

Item	2025				Cause analysis
	Actual	Expected	Diff	%	
Operating revenue	754,644	757,909	(3,265)	-0.43%	
Operating gross profit	39,878	31,712	8,166	25.75%	
gross profit margin (%)	5.28%	4.18%		1.10%	Mainly due to the depreciation of the New Taiwan dollar exchange rate in the fourth quarter, which led to an increase in gross profit margin.
Operating expenses	367,955	358,776	9,179	2.56%	
Operating profit (loss)	(328,077)	(327,064)	(1,013)	0.31%	As a result of the above reasons.
Non-operating income	6,838	63,637	(56,799)	-89.25%	It is mainly due to exchange rate fluctuations and fair value adjustments of real estate and corporate valuations.
Profit before tax	(321,239)	(263,427)	(57,812)	21.95%	As a result of the above reasons.
Income tax (expense) benefit	22,142	27,272	(5,130)	-18.81%	
After-tax net profit (loss)	(299,097)	(236,155)	(62,942)	26.65%	As a result of the above reasons.

Attachment 8

Independent Auditor's Report

To Ji-Haw Industrial, Co., Ltd:

Opinions

We have audited the accompanying consolidated financial statements of Ji-Haw Industrial, Co., Ltd. and its subsidiaries (the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and 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 material accounting policy information (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, 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 International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) 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.

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 2025. 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 2025 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.

Other Matters

Ji-Haw Industrial, Co., Ltd. has prepared its parent-company-only financial statements as of and for the years ended in December 31, 2025 and 2024, on which we have issued an unmodified opinion.

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. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
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

FSC approval reference number

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

FSC approval reference number

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

March 16, 2026

Ji-Haw Industrial, Co., Ltd., and Subsidiaries

Consolidated Balance Sheets

December 31, 2025 and 2024

Unit: NT\$ thousand

Account	Assets	December 31, 2025		December 31, 2024 (After restatement)	
		Amount	%	Amount	%
	Current assets				
1100	Cash and cash equivalents (Note 4 and 6)	\$ 239,714	9	\$ 332,194	11
1136	Financial assets at amortized cost – current (Note 4, 9 and 34)	23,643	1	32,595	1
1140	Contract assets - current (Notes 4, 24 and 33)	1,472	-	1,702	-
1170	Notes and accounts receivable (Notes 4, 10, 24 and 33)	221,830	9	408,704	14
130X	Inventories (Note 4 and 11)	162,570	6	197,709	7
1470	Other current assets (Notes 4, 19, 26, and 33)	33,843	1	42,561	1
11XX	Total current assets	<u>683,072</u>	<u>26</u>	<u>1,015,465</u>	<u>34</u>
	Non-current Assets				
1510	Non-current financial assets at fair value through profit or loss (notes 4 and 7)	31,379	1	-	-
1517	Financial assets at fair value through other comprehensive income – non-current (Notes 4, 8, 13, and 34)	234,772	9	236,513	8
1535	Financial assets at amortized cost – non-current (Notes 4, 9, and 34)	12,000	1	-	-
1550	Investments accounted for using equity method (notes 4 and 13)	1,726	-	1,760	-
1600	Property, plant and equipment (Notes 4, 14, and 34)	313,532	12	299,525	10
1755	Right-of-use assets (notes 4, 15 and 16)	82,034	3	109,777	4
1760	Investment property (Notes 4, 16, and 34)	1,119,053	43	1,104,288	38
1780	Intangible assets (Notes 4, 17, 18, and 33)	50,844	2	68,788	2
1805	Goodwill (Notes 4 and 17)	12,402	1	39,193	1
1840	Deferred income tax assets (Notes 4 and 26)	59,817	2	43,801	2
1920	Refundable deposits (note 4)	11,058	-	11,314	-
1975	Net defined benefit asset (Notes 4 and 22)	62	-	-	-
1990	Other non-current Assets (Notes 4, 19, and 33)	7,255	-	15,499	1
15XX	Total non-current assets	<u>1,935,934</u>	<u>74</u>	<u>1,930,458</u>	<u>66</u>
1XXX	Total assets	<u>\$ 2,619,006</u>	<u>100</u>	<u>\$ 2,945,923</u>	<u>100</u>
Account	LIABILITIES AND EQUITY				
	Current liabilities				
2100	Short-term loans (Notes 20 and 34)	\$ 66,031	2	\$ 695,000	24
2130	Contract liabilities – current (Notes 24 and 33)	2,783	-	4,506	-
2170	Notes and accounts payable (Note 33)	209,848	8	333,818	11
2200	Other payables (Notes 21 and 33)	47,061	2	54,951	2
2230	Current income tax liabilities (Notes 4 and 26)	523	-	17	-
2280	Current lease liabilities (note 4 and 15)	13,772	1	18,489	1
2320	Long-term loans due within one year (Notes 20 and 34)	56,425	2	4,928	-
2399	Other current liabilities	4,201	-	1,181	-
21XX	Total current liabilities	<u>400,644</u>	<u>15</u>	<u>1,112,890</u>	<u>38</u>
	Non-current liabilities				
2527	Contract liabilities – non-current (Note 24)	79	-	205	-
2540	Long-term loans (Notes 20 and 34)	712,929	27	66,824	2
2570	Deferred income tax liabilities (Notes 4 and 26)	71,494	3	77,893	3
2580	Non-current lease liabilities (note 4 and 15)	81,462	3	86,662	3
2640	Net defined benefit liabilities (Note 4 and 22)	-	-	192	-
2645	Guarantee deposits	2,507	-	3,951	-
2670	Other non-current liabilities	8,890	1	8,821	-
25XX	Total non-current liabilities	<u>877,361</u>	<u>34</u>	<u>244,548</u>	<u>8</u>
2XXX	Total liabilities	<u>1,278,005</u>	<u>49</u>	<u>1,357,438</u>	<u>46</u>
	Equity attributable to owners of the Company (Notes 4 and 23)				
3100	Common shares	1,251,468	48	1,127,192	38
3200	Capital surplus	26,483	1	2,937	-
	Retained earnings (accumulated losses)				
3320	Special reserve	50,060	2	298,757	10
3350	Losses to be offset	(294,748)	(12)	(248,370)	(8)
3300	Total retained earnings (accumulated losses)	(244,688)	(10)	50,387	2
3400	Other equity	290,394	11	336,631	12
31XX	Total equity of the Company's owners	<u>1,323,657</u>	<u>50</u>	<u>1,517,147</u>	<u>52</u>
36XX	Non-controlling interests (Notes 17, 23, and 30)	17,344	1	71,338	2
3XXX	Total equity	<u>1,341,001</u>	<u>51</u>	<u>1,588,485</u>	<u>54</u>
	Total liabilities and equities	<u>\$ 2,619,006</u>	<u>100</u>	<u>\$ 2,945,923</u>	<u>100</u>

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

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, 2025 and 2024

		Unit: NT\$ thousand, except for losses per share in NT\$			
Account		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (Notes 4, 24 and 33)	\$ 754,644	100	\$ 1,152,170	100
5000	Operating costs (Notes 11, 18, 25, and 33)	<u>714,766</u>	<u>95</u>	<u>1,067,246</u>	<u>93</u>
5950	Gross profit	<u>39,878</u>	<u>5</u>	<u>84,924</u>	<u>7</u>
	Operating expenses (Notes 10, 18, 22, 25, and 33)				
6100	Selling expenses	92,798	12	92,923	8
6200	Administrative expenses	190,904	25	185,946	16
6300	Research and Development Expenses	86,023	12	80,526	7
6450	Reversal of Impairment loss of expected credit loss	(<u>1,770</u>)	<u>-</u>	(<u>2,241</u>)	<u>-</u>
6000	Total operating expenses	<u>367,955</u>	<u>49</u>	<u>357,154</u>	<u>31</u>
6900	Net operating loss	(<u>328,077</u>)	(<u>44</u>)	(<u>272,230</u>)	(<u>24</u>)
	Non-operating income and expenses				
7100	Interest revenue (Notes 4 and 25)	6,133	1	4,924	-
7010	Other revenue (Notes 4, 15, 16, 25, and 33)	27,268	4	34,663	3
7020	Other Gains and Losses (Notes 4, 13, 16, 17, and 25)	(5,667)	(1)	(27,429)	(2)
7050	Financial costs (Notes 4 and 25)	(20,896)	(3)	(12,250)	(1)
7060	Share of the profit of associates accounted for using equity method (note 4 and 13)	<u>-</u>	<u>-</u>	<u>695</u>	<u>-</u>
7000	Total non-operating income and expenses	<u>6,838</u>	<u>1</u>	<u>603</u>	<u>-</u>
7900	Loss before tax	(\$ 321,239)	(43)	(\$ 271,627)	(24)
7950	Income tax benefit (Notes 4 and 26)	22,142	3	16,638	2
8200	Net loss for the year	(299,097)	(40)	(254,989)	(22)
	Other comprehensive income				
	Items Not Reclassified Into Profit or Loss				
8311	Gains (losses) on remeasurements of defined benefit plans (Notes 4 and 22)	61	-	514	-

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Account		2025		2024	
		Amount	%	Amount	%
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)	(48,994)	(6)	(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)	(12)	-	(29,562)	(3)
8310	Items Likely to be Reclassified Into Profit or Loss	(48,945)	(6)	(361,615)	(31)
8361	Exchange differences on translation of foreign operations (Notes 4 and 23)	(11,844)	(2)	45,845	4
8300	Other comprehensive income (after tax)	(60,789)	(8)	407,460	35
8500	Total comprehensive income for the year	(\$ 359,886)	(48)	\$ 152,471	13
8610	Net loss attributable to: owners of the parent company	(\$ 292,931)	(39)	(\$ 248,781)	(22)
8620	Non-controlling interests	(6,166)	(1)	(6,208)	-
8600		(\$ 299,097)	(40)	(\$ 254,989)	(22)
	Comprehensive Income Attributable To:				
8710	owners of the parent company	(\$ 339,119)	(45)	\$ 179,236	15
8720	Non-controlling interests	(20,767)	(3)	(26,765)	(2)
8700		(\$ 359,886)	(48)	\$ 152,471	13
9710	Loss per share (Note 27) Basic	(\$ 2.55)		(\$ 2.21)	

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

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, 2025 and 2024

Unit: NT\$ thousand

		Equity attributable to owners of the Company												
		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
		Common shares	Capital surplus	Appropriated as legal capital reserve	Special reserve	Losses to be offset	Total							
Account														
A1	Balance on January 1, 2024	\$ 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)	-	-	-	-	-	-	-	-
	Appropriation and distribution of earnings for 2023:													
B13	Legal reserve to offset deficits	-	-	(23,586)	-	23,586	-	-	-	-	-	-	-	-
B15	Special surplus reserve for offsetting deficits	-	-	-	(218,029)	218,029	-	-	-	-	-	-	-	-
C11	Capital reserve to offset deficit	-	(225,939)	-	-	225,939	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	-	2,179	-	-	-	-	-	-	-	-	2,179	-	2,179
O1	Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	98,103	98,103
Y1	Total increase (decrease) in equity for 2024	-	(223,760)	(23,586)	80,728	(79,573)	(22,431)	45,849	(18,946)	400,703	427,606	181,415	71,338	252,753
Z1	Balance after restatement as of December 31, 2024	1,127,192	2,937	-	298,757	(248,370)	50,387	(31,126)	(32,946)	400,703	336,631	1,517,147	71,338	1,588,485
	Appropriation and distribution of earnings for 2024:													
B15	Special surplus reserve for offsetting deficits	-	-	-	(248,697)	248,697	-	-	-	-	-	-	-	-
D1	Loss for the year ended December 31, 2025	-	-	-	-	(292,931)	(292,931)	-	-	-	-	(292,931)	(6,166)	(299,097)
D3	Other comprehensive income for the year ended December 31, 2025	-	-	-	-	49	49	(11,824)	(34,413)	-	(46,237)	(46,188)	(14,601)	(60,789)
D5	Comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	(292,882)	(292,882)	(11,824)	(34,413)	-	(46,237)	(339,119)	(20,767)	(359,886)
E1	Follow-on offering	124,276	25,725	-	-	-	-	-	-	-	-	150,001	-	150,001
M3	Disposal of subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(14,794)	(14,794)
M7	Change of Ownership Interest in Subsidiaries	-	(2,179)	-	-	(2,193)	(2,193)	-	-	-	-	(4,372)	4,372	-
O1	Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(22,805)	(22,805)
Y1	Total increase (decrease) in equity for 2025	124,276	23,546	-	(248,697)	(46,378)	(295,075)	(11,824)	(34,413)	-	(46,237)	(193,490)	(53,994)	(247,484)
Z1	Balance as of December 31, 2025	\$ 1,251,468	\$ 26,483	\$ -	\$ 50,060	(\$ 294,748)	(\$ 244,688)	(\$ 42,950)	(\$ 67,359)	\$ 400,703	\$ 290,394	\$ 1,323,657	\$ 17,344	\$ 1,341,001

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

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, 2025 and 2024

Unit: NT\$ thousand

Account	2025	2024
Cash flows from operating activities		
A00010 Loss before tax	(\$ 321,239)	(\$ 271,627)
A20010 Adjustments:		
A20100 Depreciation expense	44,677	45,629
A20200 Amortization Expenses	18,993	6,906
A20300 Reversal of Impairment loss of expected credit loss	(1,770)	(2,241)
A20400 Loss (gain) on financial assets at FVTPL	1,471	(142)
A20900 Finance costs	20,896	12,250
A21100 Net gain on reclassification of financial assets	-	(3,617)
A21200 Interest income	(6,133)	(4,924)
A22300 Share of profit or loss of affiliated companies using the equity method	-	(695)
A22500 Loss on disposal of property, plant and equipment	77	96
A22900 Loss on lease modification	-	353
A23100 Gain on disposal of subsidiaries	(27,507)	-
A23700 Impairment loss on goodwill	26,365	39,176
A24100 Unrealized Gain on Currency Exchange	(2,092)	(3,141)
A24600 Gain on Fair Value Adjustment of Investment Property	(6,214)	(20,082)
A29900 Bargain purchase gain	-	(5,998)
Total Income, Expenses, and Losses	<u>68,763</u>	<u>63,570</u>
Changes in operating assets and liabilities		
A31125 Contract assets	230	2,511
A31150 Notes and Accounts Receivable	158,832	1,900
A31200 Inventories	35,064	54,682
A31240 Increase in other current assets	-	(13,163)
A31250 Decrease in other current assets	9,239	-
A32125 Contract Liabilities	182	4,576
A32150 Notes and Accounts Payable	(108,701)	14,965
A32180 Other payables	(8,714)	14,021
A32230 Other current liabilities	3,168	(10,105)
A32240 Net defined benefit liabilities	(193)	(180)
A32990 Other non-current liabilities	69	1,872
A30000 Total Net Change in Assets and Liabilities Related to Operating Activities	<u>89,176</u>	<u>71,079</u>
A33000 Cash generated from operations	(\$ 163,300)	(\$ 136,978)
A33300 Interest paid	(17,894)	(12,250)
A33500 Income tax received (paid)	221	(373)
AAAA Net cash flow used in operating activities	(180,973)	(149,601)

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Account		2025	2024
	Cash flows from investing activities		
B00010	Acquisition of Financial Assets at Fair Value		
	Through Other Comprehensive Income	(42,996)	(32,340)
B00040	Acquisition of financial assets at amortized cost	(29,458)	(108,707)
B00050	Proceeds from the disposal of financial assets at amortized cost	25,890	104,157
B00100	Acquisition of financial assets at fair value through profit or loss	(32,850)	-
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	-	23,383
B01800	Acquisition of long-term equity investment under the equity method	-	(61,066)
B02200	Net cash outflow from acquisition of subsidiaries	-	(38,009)
B02300	Proceeds from the disposal of subsidiaries	39,835	-
B02400	Capital reduction refund from long-term equity investments accounted for using the equity method	-	19,000
B02700	Acquisition of property, plants, and equipment	(45,186)	(41,484)
B02800	Proceeds from disposal of property, plants, and equipment	-	29
B03700	Increase in Guarantee Deposits Paid	(727)	(3,751)
B04500	Purchase of intangible assets	(11,235)	(15,913)
B06100	Decrease in lease receivables	136	-
B06700	Increase in other non-current assets	2,979	(14,232)
B07500	Interest received	3,910	4,924
BBBB	Net Cash Outflow From Investing Activities	(89,702)	(164,009)
	Cash flows from financing activities		
C00100	Increase in short-term borrowings	60,245	294,500
C00200	Decrease in short-term borrowing	(690,000)	-
C01600	Borrowing of long-term loans	708,000	53,400
C01700	Repayment of long-term borrowings	(3,611)	(4,742)
C03000	Increase in Guarantee Deposits Received	-	1,742
C03100	Decrease in guarantee deposits	(1,444)	-
C04020	Repayment of principal of lease liabilities	(15,489)	(17,521)
C04600	Follow-on offering	\$ 150,001	\$ -
C05800	Change in Non-controlling Equity	(22,805)	5,834
CCCC	Net cash flows from financing activities	184,897	333,213
DDDD	Effect of exchange rate changes on cash and cash equivalents	(6,702)	36,320
EEEE	Net increase (decrease) in cash and cash equivalents	(92,480)	55,923
E00100	Cash and cash equivalents at beginning of period	332,194	276,271
E00200	Cash and cash equivalents at end of period	\$ 239,714	\$ 332,194

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

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 accompanying consolidated financial statements of Ji-Haw Industrial, Co., Ltd. ("the Company"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the "parent company only financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only 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, 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.

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 2025. 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 2025 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.

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 parent company only 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. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
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 Company 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 2025 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

FSC approval reference number
Jin-Guan-Zheng-Shen-Zi No. 1060004806

FSC approval reference number
Jin-Guan-Zheng-Shen-Zi No. 1110348898

March 16, 2026

Ji-Haw Industrial, Co., Ltd.
Balance Sheets
December 31, 2025 and 2024

Unit: NT\$ thousand

Account	Assets	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	Current assets				
1100	Cash and cash equivalents (Note 4 and 6)	\$ 114,041	5	\$ 40,159	2
1170	Accounts receivable (Note 4, 10, 21 and 27)	142,321	6	248,972	9
1210	Other receivables – related parties (Note 27)	7,246	-	7,600	-
130X	Inventories (Note 4 and 11)	55,804	2	63,578	2
1470	Other current assets (Note 4, 23 and 27)	9,412	-	16,968	1
11XX	Total current assets	<u>328,824</u>	<u>13</u>	<u>377,277</u>	<u>14</u>
	Non-current Assets				
1510	Non-current financial assets at fair value through profit or loss (notes 4 and 7)	31,379	1	-	-
1517	Financial Assets at Fair Value Through Other Comprehensive Income – Non-current (Notes 4, 8 and 12)	88,416	3	47,677	2
1535	Financial assets at amortized cost – non-current (Notes 4, 9, and 28)	12,000	1	-	-
1550	Investments accounted for using equity method (Note 4 and 12)	1,031,584	40	1,159,059	44
1600	Property, plants, and equipment (Notes 4, 13 and 28)	199,135	8	173,071	6
1755	Right-of-use assets (Notes 4 and 14)	9,846	-	20,563	1
1760	Investment properties (Notes 4, 15 and 28)	843,666	33	841,347	32
1780	Intangible assets (Notes 4 and 16)	23,367	1	20,837	1
1840	Deferred income tax assets (Notes 4 and 23)	10,841	-	5,802	-
1975	Net defined benefit asset (Notes 4 and 19)	62	-	-	-
1990	Other non-current assets (Note 4)	11,392	-	8,336	-
15XX	Total non-current assets	<u>2,261,688</u>	<u>87</u>	<u>2,276,692</u>	<u>86</u>
1XXX	Total assets	<u>\$ 2,590,512</u>	<u>100</u>	<u>\$ 2,653,969</u>	<u>100</u>
	Liabilities And Equity				
	Current liabilities				
2100	Short-term borrowing (Notes 17 and 28)	\$ -	-	\$ 590,000	22
2170	Notes and Accounts Payable	2,400	-	20,231	1
2180	Accounts payable – related parties (Note 27)	436,625	17	391,787	15
2200	Other payables (Notes 18 and 27)	15,274	1	18,837	1
2280	Current lease liabilities (Note 4 and 14)	11,250	-	11,189	-
2320	Long-term borrowings due within one year (Notes 17 and 28)	53,400	2	-	-
2399	Other current liabilities	2,118	-	607	-
21XX	Total current liabilities	<u>521,067</u>	<u>20</u>	<u>1,032,651</u>	<u>39</u>
	Non-current liabilities				
2540	Long-term borrowing (Notes 17 and 28)	708,000	28	53,400	2
2570	Deferred income tax liabilities (Notes 4 and 23)	32,895	1	39,751	2
2580	Non-current lease liabilities (note 4 and 14)	4,893	-	10,485	-
2640	Net defined benefit liabilities (Notes 4 and 19)	-	-	192	-
2645	Guarantee deposits	-	-	343	-
25XX	Total non-current liabilities	<u>745,788</u>	<u>29</u>	<u>104,171</u>	<u>4</u>
2XXX	Total liabilities	<u>1,266,855</u>	<u>49</u>	<u>1,136,822</u>	<u>43</u>
	Equity (Notes 4 and 20)				
3100	Common stock	<u>1,251,468</u>	<u>48</u>	<u>1,127,192</u>	<u>42</u>
3200	Capital surplus	<u>26,483</u>	<u>1</u>	<u>2,937</u>	<u>-</u>
	Retained earnings (accumulated losses)				
3320	Special reserve	50,060	2	298,757	11
3350	Losses to be offset	(294,748)	(11)	(248,370)	(9)
3300	Total retained earnings (accumulated losses)	(244,688)	(9)	50,387	2
3400	Other equity	<u>290,394</u>	<u>11</u>	<u>336,631</u>	<u>13</u>
3XXX	Total equity	<u>1,323,657</u>	<u>51</u>	<u>1,517,147</u>	<u>57</u>
	Total liabilities and equities	<u>\$ 2,590,512</u>	<u>100</u>	<u>\$ 2,653,969</u>	<u>100</u>

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

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, 2025 and 2024

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

Account		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (Notes 4, 21 and 27)	\$ 428,856	100	\$ 577,905	100
5000	Operating costs (Notes 11, 16, 22 and 27)	<u>410,741</u>	<u>96</u>	<u>544,900</u>	<u>94</u>
5900	Gross profit	<u>18,115</u>	<u>4</u>	<u>33,005</u>	<u>6</u>
	Operating expenses (Notes 10, 16, 19, 22 and 27)				
6100	Selling expenses	43,641	10	45,781	8
6200	Administrative expenses	82,540	19	79,255	14
6300	Research and Development Expenses	26,385	6	14,252	3
6450	Impairment loss (reversal) of expected credit loss	(<u>852</u>)	<u>-</u>	<u>1,211</u>	<u>-</u>
6000	Total operating expenses	<u>151,714</u>	<u>35</u>	<u>140,499</u>	<u>25</u>
6900	Net operating loss	(<u>133,599</u>)	(<u>31</u>)	(<u>107,494</u>)	(<u>19</u>)
	Non-operating income and expenses				
7100	Interest income (Notes 22 and 27)	2,764	1	584	-
7010	Other income (Notes 14, 15, 22 and 27)	12,205	3	18,960	3
7020	Other gains and losses (Notes 4, 12, 15 and 22)	(3,449)	(1)	(29,724)	(5)
7050	Financial costs (Notes 4 and 22)	(\$ 14,689)	(4)	(\$ 8,375)	(1)
7060	Share of the profit of subsidiaries and affiliates accounted for using equity method (Notes 4 and 12)	(168,070)	(39)	(128,804)	(22)
7000	Total non-operating income and expenses	(171,239)	(40)	(147,359)	(25)
7900	Loss before tax	(304,838)	(71)	(254,853)	(44)
7950	Income tax benefit (Notes 4 and 23)	11,907	3	6,072	1
8200	Net loss for the year	(292,931)	(68)	(248,781)	(43)

Other comprehensive income
Items Not Reclassified Into
Profit or Loss

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Account		2025		2024	
		Amount	%	Amount	%
8311	Gains (losses) on remeasurements of defined benefit plans (Notes 4 and 19)	61	-	514	-
8312	Revaluation increment of property (Notes 4, 15 and 20)	-	-	237,658	41
8316	Unrealized Gains/Losses on Valuation of Equity Instruments at Fair Value Through Other Comprehensive Income (Notes 4 and 20)	(6,514)	(2)	(4,363)	(1)
8330	Share of other comprehensive income of subsidiaries and affiliated companies under equity method (Notes 4, 12 and 20)	(27,899)	(6)	177,921	31
8349	Income tax related to components of items that will not be reclassified to profit or loss (note 4, 20 and 23)	(<u>12</u>)	<u>-</u>	(<u>29,562</u>)	(<u>5</u>)
8310		(<u>34,364</u>)	(<u>8</u>)	<u>382,168</u>	<u>66</u>
	Items Likely to be Reclassified Into Profit or Loss				
8361	Exchange differences on translation of foreign operations (note 4)	(\$ 11,765)	(3)	\$ 45,860	8
8380	Share of other comprehensive income of subsidiaries under equity method (Note 4)	(<u>59</u>)	<u>-</u>	(<u>11</u>)	<u>-</u>
8360		(<u>11,824</u>)	(<u>3</u>)	<u>45,849</u>	<u>8</u>
8300	Other comprehensive income (after tax)	(<u>46,188</u>)	(<u>11</u>)	<u>428,017</u>	<u>74</u>
8500	Total comprehensive income for the year	(<u>\$ 339,119</u>)	(<u>79</u>)	<u>\$ 179,236</u>	<u>31</u>
	Loss per share (Note 24)				
9710	Basic	(<u>\$ 2.55</u>)		(<u>\$ 2.21</u>)	

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

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, 2025 and 2024

Unit: thousands of New Taiwan Dollar unless otherwise specified

Account		Retained earnings (accumulated losses)						Other equity				
		Common shares	Capital surplus	Appropriated as legal capital reserve	Special reserve	Losses to be offset	Total	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 equity
A1	Balance on January 1, 2024	\$ 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)	-	-	-	-	-	-
	Appropriation and distribution of earnings for 2023:											
B13	Legal reserve to offset deficits	-	-	(23,586)	-	23,586	-	-	-	-	-	-
B15	Special surplus reserve for offsetting deficits	-	-	-	(218,029)	218,029	-	-	-	-	-	-
C11	Capital reserve to offset deficit	-	(225,939)	-	-	225,939	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	-	2,179	-	-	-	-	-	-	-	-	2,179
Y1	Total increase (decrease) in equity for 2024	-	(223,760)	(23,586)	80,728	(79,573)	(22,431)	45,849	(18,946)	400,703	427,606	181,415
Z1	Balance after restatement as of December 31, 2024	1,127,192	2,937	-	298,757	(248,370)	50,387	(31,126)	(32,946)	400,703	336,631	1,517,147
	Appropriation and distribution of earnings for 2024:											
B15	Special surplus reserve for offsetting deficits	-	-	-	(248,697)	248,697	-	-	-	-	-	-
D1	Loss for the year ended December 31, 2025	-	-	-	-	(292,931)	(292,931)	-	-	-	-	(292,931)
D3	Other comprehensive income for the year ended December 31, 2025	-	-	-	-	49	49	(11,824)	(34,413)	-	(46,237)	(46,188)
D5	Comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	(292,882)	(292,882)	(11,824)	(34,413)	-	(46,237)	(339,119)
E1	Follow-on offering	124,276	25,725	-	-	-	-	-	-	-	-	150,001
M7	Change of Ownership Interest in Subsidiaries	-	(2,179)	-	-	(2,193)	(2,193)	-	-	-	-	(4,372)
Y1	Total increase (decrease) in equity for 2025	124,276	23,546	-	(248,697)	(46,378)	(295,075)	(11,824)	(34,413)	-	(46,237)	(193,490)
Z1	Balance as of December 31, 2025	\$ 1,251,468	\$ 26,483	\$ -	\$ 50,060	(\$ 294,748)	(\$ 244,688)	(\$ 42,950)	(\$ 67,359)	\$ 400,703	\$ 290,394	\$ 1,323,657

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

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, 2025 and 2024

Unit: NT\$ thousand

Account	2025	2024
Cash flows from operating activities		
A00010 Loss before tax	(\$ 304,838)	(\$ 254,853)
Adjustments:		
A20100 Depreciation expense	22,219	16,402
A20200 Amortization Expenses	9,864	1,504
A20300 Impairment loss (reversal) of expected credit loss	(852)	1,211
A20400 Net loss on financial assets at fair value through profit or loss	1,471	-
A20900 Finance costs	14,689	8,375
A21100 Net gain on reclassification of financial assets	-	(3,617)
A21200 Interest income	(2,764)	(584)
A22300 Share of profit or loss of subsidiaries and affiliated companies using the equity method	168,070	128,804
A22900 Loss on lease modification	-	353
A23100 Gain on disposal of subsidiaries	(27,507)	-
A23700 Impairment loss on equity method assets	26,365	39,176
A24100 Unrealized foreign currency exchange loss (gain)	(760)	2,135
A24600 Gain on Fair Value Adjustment of Investment Property	(2,319)	(21,847)
A29900 Bargain purchase gain	-	(5,998)
A20010 Total Income, Expenses, and Losses	<u>208,476</u>	<u>165,914</u>
Changes in operating assets and liabilities		
A31150 Accounts receivable	110,483	(50,617)
A31190 Other receivables—related parties	(302)	(7,588)
A31200 Inventory	7,774	(3,349)
A31240 Other current assets	7,600	(6,594)
A32150 Notes and Accounts Payable	24,701	120,897
A32180 Other payables	(3,743)	5,678
A32230 Other current liabilities	1,511	236
A32240 Net defined benefit liabilities	(193)	(180)
A30000 Total net change in assets and liabilities related to operating activities	<u>147,831</u>	<u>58,483</u>

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Account		2025	2024
A33000	Cash generated from operations	\$ 51,469	(\$ 30,456)
A33300	Interest paid	(<u>14,509</u>)	(<u>8,375</u>)
AAAA	Net cash inflow (outflow) from operating activities	<u>36,960</u>	(<u>38,831</u>)
	Cash flows from investing activities		
B00010	Acquisition of Financial Assets at Fair Value Through Other Comprehensive Income	(42,996)	(32,340)
B00040	Acquisition of financial assets at amortized cost	(12,000)	-
B00100	Acquisition of financial assets at fair value through profit or loss	(32,850)	-
B01800	Acquisition of long-term equity investment under the equity method	(144,299)	(226,827)
B02300	Proceeds from disposal of subsidiaries	56,494	-
B02400	Capital reduction refund from long-term equity investments accounted for using the equity method	-	19,000
B02700	Acquisition of property, plants, and equipment	(35,139)	(34,275)
B04500	Purchase of intangible assets	(9,203)	(12,960)
B06100	Decrease in lease receivables	136	-
B06700	Increase in other non-current assets	(87)	(5,324)
B07500	Interest received	<u>532</u>	<u>584</u>
BBBB	Net Cash Outflow From Investing Activities	(<u>219,412</u>)	(<u>292,142</u>)
	Cash flows from financing activities		
C00100	Increase in short-term borrowings	-	290,000
C00200	Decrease in short-term borrowing	(590,000)	-
C01600	Borrowing of long-term loans	708,000	53,400
C03100	Decrease in guarantee deposits	(343)	(1,219)
C04020	Repayment of principal of lease liabilities	(11,324)	(8,220)
C04600	Follow-on offering	<u>150,001</u>	<u>-</u>
CCCC	Net cash flows from financing activities	<u>256,334</u>	<u>333,961</u>
EEEE	Net increase in cash and cash equivalents for the period	73,882	2,988
E00100	Cash and cash equivalents at beginning of period	<u>40,159</u>	<u>37,171</u>
E00200	Cash and cash equivalents at end of period	<u>\$ 114,041</u>	<u>\$ 40,159</u>

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

Chair: Shih Hao-Ji

Manager: Lin Meng-Chieh

Accounting supervisor: Chen Po-Jung

Attachment 9

Ji-Haw Industrial, Co., Ltd.
2025 Loss Appropriation Table

Unit: NT\$

[illegible]

Chairman: Shih Hao-Ji

General Manager:
Meng-Chieh Lin

Accounting Manager:
Po-Rong Cheng

Attachment 10, Opinion on the Necessity and Reasonableness of a Private Placement for 2025

Ji-Haw Industrial, Co., Ltd.

Necessity and Fairness Opinion of Private Placement

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

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

Designated use of opinion: For the exclusive use of Ji-Haw Industrial Co., Ltd. in
ratifying the private placement of common shares in 2025

Reprot type: Necessity and Fairness Opinion of Private Placement

Appraiser: Grand Fortune Securities Co., Ltd.

Date: November 7,2025

Ji-Haw Industrial, Co., Ltd.

Assessment Opinion on the Necessity and Reasonableness of the Private Placement of Common Stock for the Fiscal 2025

I. Preface

Ji-Haw Industrial, Co., Ltd. (hereinafter referred to as “Jin Hao Industrial” or “the Company”), for the purposes of sustainable development, expanding market presence, improving financial structure, and enhancing operational and management efficiency in order to strengthen competitive advantages and shareholders’ equity, obtained approval at the shareholders’ regular meeting on June 30, 2025, to conduct a private placement cash capital increase through the issuance of common shares pursuant to Article 43-6 of the Securities and Exchange Act (hereinafter referred to as “the Private Placement”). The issuance is capped at no more than 20,000 thousand shares and may be carried out in two installments within one year from the date of the shareholders’ meeting resolution approving the private placement. Subsequently, on October 15, 2025, the Company’s board of directors resolved and approved the pricing for the first tranche of privately placed common shares at an issue price of NT\$12.07 per share, with 12,427,600 shares to be issued (representing approximately 9.93% of the Company’s total issued shares of 125,146,851 after this capital increase), for a total private placement amount of NT\$150,001,132. The shares were fully subscribed by Golden Artificial Intelligence Investment Co., Ltd., and the delivery of the privately placed common share certificates is scheduled to be completed on November 18, 2025.

According to the “Directions for Public Companies Conducting Private Placements of Securities,” if, from within one year prior to the board resolution approving a private placement of securities until one year after the delivery date of such privately placed securities, there is a change in one-third or more of the board seats, the company shall engage a securities underwriter to issue an assessment opinion regarding the necessity and reasonableness of the private placement. The company conducted a by-election for two directors (including one independent director) at the annual shareholders’ meeting on June 30, 2025, and one independent director resigned on July 31, 2025, resulting in a change of one-third or more of the board seats. Accordingly, the company has engaged this underwriter to issue an assessment opinion on the necessity and reasonableness of the company’s 2025 private placement proposal. The summarized assessment opinions are explained as follows:

II. Securities underwriter’s assessment opinion

- (I) Ji-Haw’s consolidated condensed balance sheets and statements of profit or loss for the most recent three fiscal years are presented as follows:

Condensed Consolidated Balance Sheets

Unit: NT\$ thousand

Item	2022	2023	2024
Current assets	1,155,439	982,993	1,015,465
long-term investment	98,965	29,843	238,273
Property, plant, and equipment	264,115	297,446	299,525
right-of-use asset	39,044	51,961	109,777
Investment property	86,927	585,045	1,104,288
Intangible assets (including goodwill)	-	106,587	100,895
Other assets	32,928	97,087	69,934
Total non-current assets	522,315	1,167,969	1,922,692
Total assets	1,677,754	2,150,962	2,938,157
current liabilities	548,203	680,357	1,112,890
Non-current liabilities	109,578	134,873	244,548
Total liabilities	657,781	815,230	1,357,438
share capital	1,127,192	1,127,192	1,127,192
capital surplus	226,697	226,697	758
retained earnings	(252,744)	72,818	50,060
Other rights	(81,172)	(90,975)	336,631
Total equity attributable to owners of the parent company	1,019,973	1,335,732	1,514,641
Non-controlling interest	-	-	66,078
Total shareholders' equity	1,019,973	1,335,732	1,580,719
Net asset value per share (NTD)	9.05	11.85	14.02

Source: The company's financial statements have been audited and certified by a certified public accountant; the 2024 financial report will restate the 2023 statements.

Condensed Statements of Comprehensive Income

Unit:NT\$ thousand

Item	2022	2023	2024
Operating revenue	1,497,478	1,150,689	1,152,170
Operating costs	1,306,737	1,007,204	1,067,246
Gross Profit	190,741	143,485	84,924
Operating expenses	218,787	299,121	357,154
Operating profit (loss)	(28,046)	(155,636)	(272,230)
Non-operating income and expenses	71,478	(27,854)	603
Profit (loss) before tax	43,432	(183,490)	(271,627)
Income tax expense (benefit)	56,918	(45,172)	(16,638)
Net profit (loss) for the period	(13,486)	(138,318)	(254,989)
Basic earnings per share(NTD)	(0.12)	(1.23)	(2.21)

Source: The company's financial statements have been audited and certified by a certified public accountant; the 2024 financial report will restate the 2023 statements.

(II) Assessment of Legality

According to Article 3, Paragraph 1, Subparagraph 2 of the “Directions for Public Companies Conducting Private Placements of Securities,” if a public company reported after-tax net income in the most recent fiscal year and has no accumulated losses, it shall issue securities through a public offering unless the entire purpose of the private placement is to introduce strategic investors. Referring to the company's consolidated financial statements for fiscal year 2024 audited and certified by CPAs, the current period net loss attributable to owners of the parent company for the year amounted to NT\$248,781 thousand, and therefore the company may conduct a private placement of securities pursuant to Article 43-6 of the Securities and Exchange Act. In addition, based on the board meeting minutes dated May 13, 2025, regarding this private placement cash capital increase through issuance of common shares, the private placement price shall be determined at no less than 80% of the reference price. However, the actual issue price is proposed to be authorized by the shareholders' meeting to the board of directors, in accordance with applicable laws and regulations and within the pricing basis and percentage range resolved by the shareholders' meeting, taking into account future negotiations with specific persons and prevailing market conditions at the time. The selection of subscribers shall also be limited to specific persons who comply with Article 43-6 of the Securities and Exchange Act and the Financial Supervisory Commission Order No. Jin-Guan-Zheng-Fa-1120383220 dated September 12, 2023.

In summary, the above procedures comply with the relevant provisions of the ‘Directions for Public Companies Conducting Private Placements of Securities.

(III) Assessment on the necessity and reasonableness for conducting the private placement

1. Assessment on necessity

Ji-Haw is a professional manufacturer of connection cables for computers, computer peripherals, and communication products. It operates in the midstream segment of Taiwan's information electronics industry, with Asia as its primary market. However, as the consumer electronics connection cable market has slowed, in response to market changes, the connection cable industry will accelerate the adoption of smart manufacturing, automated inspection, and AI quality management systems. The company has assessed that, in order to further enhance its technology and services and create greater operational and product value, it intends to introduce qualified specific persons in compliance with legal regulations as the primary targets of its private placement.

The funds raised through this private placement will primarily be used to strengthen the company's working capital, repay bank loans, make reinvestments, or meet other funding needs. In selecting specific investors, consideration will be given to parties who have a considerable understanding of the company's operations and who are beneficial to the company's future development. The possibility of subscription by insiders or related parties is not excluded. Through the injection of investor capital, the company aims to achieve sustainable development and expand its market presence. After securing stable long-term funding, the company will be able to reduce operating costs, improve its financial structure, enhance management efficiency, and strengthen its market competitiveness and shareholders' equity. Therefore, the necessity of conducting a private placement should be considered reasonable.

Considering the conditions of the capital market, the timeliness and feasibility of fundraising, issuance costs, and the practical need to introduce investors, conducting a private placement offers the advantages of being fast and convenient. In addition, privately placed securities are subject to a three-year transfer restriction, which can ensure a long-term cooperative relationship between the company and the investors. Therefore, it is indeed necessary for this issuance and fundraising of securities to be conducted through private placement and for private placement investors to be introduced.

2. Assessment of reasonableness

We have assessed the reasonableness of conducting the Private Placement from the following three aspects:

(1) Reasonableness on the procedures for the private placement

Upon review of the board meeting minutes and related materials of Ji-Haw Industrial Co., Ltd. regarding the resolution to proceed with this private placement on May 13, 2025, the minutes and related materials of the annual shareholders' meeting on June 30, 2025 approving this private placement, and the board meeting minutes and related materials on October 15, 2025 approving the pricing and subscribers, it was found that the discussion content, issuance procedures, determination of the private placement price, and selection method of specific subscribers generally complied with the Securities and Exchange Act and relevant laws and regulations, and no material abnormalities were identified.

(2) Reasonableness of the Type of Securities to be Privately Placed

The type of marketable securities to be issued through the company's private placement cash capital increase this time is common stock, which is a widely issued type of marketable security in the market and is highly accepted by investors. Therefore, the type of marketable securities to be issued through this private placement should be considered reasonable.

(3) Reasonableness on the anticipated benefits from the Private Placement

The company's current private placement offers the advantages of rapid and convenient fundraising with timely execution. Through this capital injection, the company can more quickly strengthen its working capital, repay bank loans, make reinvestments, or meet other funding needs, with the aim of achieving sustainable development and expanding its market presence. After securing stable long-term funding, the company may reduce operating costs, improve its financial structure, enhance operational and management efficiency, and strengthen its market competitiveness and shareholders' equity. Overall, this private placement should have positive benefits for the company's finances, operations, and shareholders' rights and interests, and is considered reasonable.

3. Assessment of the selection of placees and the feasibility and necessity thereof

(1) Selection of placees

Upon review of the board meeting minutes and related materials of Ji-Haw Industrial Co., Ltd. concerning the private placement proposal approved on May 13, 2025, the subscribers for this private placement are limited to specific persons who meet the requirements of Article 43-6 of the Securities and Exchange Act and the Financial Supervisory Commission Order Jin-Guan-Zheng-Fa No. 1120383220 dated September 12, 2023. The possibility of subscription by insiders or related parties is not excluded. The subscriber for this private placement is Golden Artificial Intelligence Investment Co., Ltd., the institutional director of the Company's 12th Board of Directors.

(2) Feasibility and Necessity

The subscriber in this private placement is the company's 12th-term corporate director, who has a considerable understanding of the company's operations and is beneficial to the company's future operational development. At the same time, the participation of the subscriber strengthens the shareholder structure and supports the company's long-term development. The funds from this private placement will be used to supplement working capital, repay bank loans, make reinvestments, or meet other capital needs. Considering the company's sustainable development and expansion of its market presence, obtaining stable long-term funding will help reduce operating costs, improve the financial structure, enhance operational and management efficiency, and increase competitive advantages and shareholder equity. Therefore, the implementation of this private placement is considered to have its feasibility and necessity.

4. Impact of the Private Placement on the Company's Business, Financials, and Shareholder Equity

(1) Impact on the Company's Business

The funds raised from this private placement will be used to meet daily operational working capital needs, repay bank loans, make reinvestments, and cover other funding requirements. Through the

injection of long-term capital, the company's financial structure can be strengthened, interest burdens reduced, and operational stability and market competitiveness enhanced, which will help the company's business growth. Therefore, this private placement is expected to have a positive impact on the company's business operations.

(2) Impact on the Company's Financial Condition

The company is conducting a private placement capital increase issuing common shares, with an issuance of 12,427,600 shares. The pricing was resolved by the board of directors on October 15, 2025, and funds raised totaling NT\$150,001,132 have been obtained. The proceeds from this private placement will be used to strengthen working capital, repay bank loans, make reinvestments, or meet other funding needs. In addition to supporting sustainable development and expanding market presence, once stable long-term funding is secured, the company can reduce operating costs, improve its financial structure, enhance operational and management efficiency, and strengthen competitive advantages and shareholder equity. Therefore, with the timely and effective injection of funds from this private placement, it should provide a positive benefit to the company's financial position.

(3) Impact on Shareholder Equity

Due to intense competition in the industry in which the company operates, its slow development, and various market uncertainties, this private placement of funds is intended to provide long-term capital to support future operational needs, improve the financial structure, and strengthen the company's fundamentals. At the same time, it aims to enhance the shareholder structure and support the company's long-term development. In the long run, it is also expected to have a positive impact on shareholders' equity.

5. Summary of the Assessment Opinion

In summary, considering that the funds to be raised through this company's private placement will be used to strengthen working capital, repay bank loans, make reinvestments, or meet other financing needs, with the aim of achieving sustainable development and expanding its market presence, and that, after obtaining stable long-term funding, the company will be able to reduce operating costs, improve its financial structure, enhance operational and management efficiency, and strengthen its competitive advantages and shareholder equity, such private placement is indeed necessary and reasonable for the company's long-term development. Furthermore, after reviewing the board meeting minutes and related materials provided by the company regarding the resolution on May 13, 2025, to undertake this private placement, the minutes and related materials of the shareholders' general meeting on June 30, 2025, approving this private placement, and the minutes and related materials of the board meeting on October 15, 2025, approving the pricing of the private placement and the subscribers, it is found that the issuance plan, issuance procedures, pricing of the private placement, and the method of selecting specific subscribers all comply with the Securities and Exchange Act and relevant laws and regulations, with no material irregularities.

III. Other Statements

- (I) The content of this opinion is provided solely as a reference for the Board of Directors' resolution of Ji-Haw on November 13, 2025 and for the anticipated ratification of the 2025 Annual General Meeting regarding the 2025 private placement. It is not intended for any other purposes.
- (II) This opinion is based on the minutes of the Board of Directors' meetings held on May 13, 2025 and October 15, 2025, and the relevant supporting documents, as well as the minutes of the Annual General Meeting held on June 30, 2025, together with the Company's financial information and publicly disclosed information through the Market Observation Post System or other information provided by the Company. The Company shall not be held legally responsible for any changes to the content of this opinion resulting from modifications to the private placement plan or other circumstances in the future. This statement is expressly made for clarification purposes.

Appraiser:

Grand Fortune Securities Co., Ltd.

Representative: Bing-Jun Huang

November 7, 2025

(This seal can only be used for the Opinion on the Necessity and Reasonableness for Conducting a Private Placement by Ji-Haw Industrial, Co., Ltd. in 2025.)

Attachment 11, "Articles of Incorporation" Comparison table of the articles before and after Amendment.

Ji-Haw Industrial, Co., Ltd.

"Articles of Incorporation" comparison table of the articles before and after Amendment.

Clause after amendment	Clause before amendment	Explanation of amendment
Article 5: The total capital of the Company is set at NTD <u>2.5</u> billion, divided into <u>250</u> 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. (The remainder is omitted)	Article 5: The total capital of the Company is set at NTD <u>1.8</u> billion, divided into <u>180</u> 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. <u>Regarding the aforementioned</u> (The remainder is omitted)	1. Increase in authorized capital to meet operational needs. 2. Removal of redundant wording.
Article 14: The Company shall have seven 7 to 9 Directors, each serving a term of 3 years and eligible for re-election. The election of Directors shall adopt the candidate nomination system as prescribed in Article 192-1 of the Company Act. Shareholders shall elect Directors from the list of candidates.	Article 14: The Company shall have seven 7 to 9 Directors, each serving a term of 3 years and eligible for re-election <u>upon</u> expiration of such term. The election of Directors shall adopt the candidate nomination system as prescribed in Article 192-1 of the Company Act. Shareholders shall elect Directors from the list of candidates. <u>The aggregate shareholding percentage of all Directors of the Company shall be in accordance with the regulations prescribed by the</u>	1. Removal of redundant wording. 2. Delete. 3. Incorporated into Article 14-2.

Clause after amendment	Clause before amendment	Explanation of amendment
	<u>competent securities authority.</u> <u>The Company shall establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of all independent Directors, and the exercise of its powers and all related matters shall be governed by the applicable laws and regulations.</u>	
Article 14-2: The Company shall, in accordance with the law, establish audit, remuneration, and other functional committees. The Audit Committee shall be <u>established pursuant to Article 14-4 of the Securities and Exchange Act, be composed of all independent Directors, and exercise its powers and related matters in accordance with the relevant laws and regulations.</u>	Article 14-2: The Company shall, in accordance with the law, establish audit, remuneration, and other functional committees. The Audit Committee shall be <u>composed of all independent Directors and shall be responsible for performing the duties of supervisors in accordance with the Company Act, the Securities and Exchange Act, other applicable laws, and the Company's relevant regulations.</u>	Revised in accordance with the provisions of Article 14, Paragraph 2.
Article 15: The Board of Directors shall be composed of the Directors. A Chairman shall be elected from among the Directors by a majority vote of the attending Directors, provided that at least two-thirds of all Directors are present. <u>Depending on business needs,</u> a Vice Chairman may also be elected. The Chairman shall <u>preside over the Shareholders' Meeting and the Board meetings internally, and represent</u> the Company externally.	Article 15: The Board of Directors shall be composed of the Directors. A Chairman shall be elected from among the Directors by a majority vote of the attending Directors, provided that at least two-thirds of all Directors are present. In the same manner, a Vice Chairman shall also be elected. The Chairman shall <u>represent</u> the Company externally.	Revised in accordance with the actual operation of the Board of Directors.
Article 16-1: <u>Except for the first Board meeting of each</u>	Article 16-1: Board meetings shall be convened and	Added

Clause after amendment	Clause before amendment	Explanation of amendment
<u>term, which shall be convened by the Director receiving the highest number of votes following the election.</u> Board meetings shall be convened and presided over by the Chairman or his/her proxy. Resolutions shall be passed by the affirmative vote of a majority of the Directors, except as otherwise provided by the Company Act. If a Director is unable to attend, he/she may issue a power of attorney specifying the scope of authorization and entrust another Director to attend on his/her behalf. A proxy may represent only one Director at a time,	presided over by the Chairman or his/her proxy. Resolutions shall be passed by the affirmative vote of a majority of the Directors, except as otherwise provided by the Company Act. If a Director is unable to attend, he/she may issue a power of attorney specifying the scope of authorization and entrust another Director to attend on his/her behalf. A proxy may represent only one Director at a time.	
Article 21: These Articles of Incorporation were duly adopted on December 29, 1982. (omitted) The 39th amendment was adopted on June 30, 2025. <u>The 40th amendment was adopted on June 30, 2026.</u>	Article 21: These Articles of Incorporation were duly adopted on December 29, 1982. (omitted) The 39th amendment was adopted on June 30, 2025.	Added records of amendments.

**Attachment 12, "Procedures for Acquisition or Disposal of Assets"
comparison table of the articles before and after Amendment.**

Ji-Haw Industrial, Co., Ltd.

"Procedures for Acquisition or Disposal of Assets," comparison table of the articles before and after Amendment.

Clause after amendment	Clause before amendment	Explanation of amendment
V. Limits on investments in non-operating real estate and right-of-use assets or securities: The limits for acquiring the aforementioned assets by the company are set as follows: In addition to acquiring assets for operational use, the Company's net investments in non-operating real estate, right-of-use assets, or securities shall not exceed <u>four hundred</u> percent of the net asset value as reported in the Company's most recent financial statements audited and certified by certified public accountants. The limits on individual investment amounts are set forth as follows: 1. The total investment in non-operating real estate and right-of-use assets shall not exceed <u>two hundred</u> percent of the net value of the aforementioned company. 2. The individual limit for investments in securities shall not exceed one hundred percent of the net value of the aforementioned company. 3. The total investment in securities shall not exceed <u>two hundred</u> percent of the net value of the aforementioned company. The limits for the subsidiaries of this company acquiring the aforementioned assets are set as follows: In addition to acquiring assets for operational use, a subsidiary's net amount of <u>pending investments in and acquisitions of</u> non-operating real estate, right-of-use assets, or securities shall not exceed <u>four</u>	V. Limits on investments in non-operating real estate and right-of-use assets or securities: The limits for acquiring the aforementioned assets by the company are set as follows: In addition to acquiring assets for operational use, the Company's net amount of <u>pending investments in and acquisitions of</u> non-operating real estate, right-of-use assets, or securities shall not exceed <u>one hundred and fifty</u> percent of the net asset value as reported in the Company's most recent financial statements audited and certified by certified public accountants. The limits on individual investment amounts are set forth as follows: 1. The total investment in non-operating real estate and right-of-use assets shall not exceed <u>fifty</u> percent of the net value of the aforementioned company. 2. The individual limit for investments in securities shall not exceed one hundred percent of the net value of the aforementioned company. 3. The total investment in securities shall not exceed one hundred percent of the net value of the aforementioned company. The limits for the subsidiaries of this company acquiring the aforementioned assets are set as follows: In addition to acquiring assets for operational use, a subsidiary's net amount of <u>pending investments in and acquisitions of</u> non-operating real estate, right-of-use assets, or securities shall not exceed <u>one</u>	Revised to meet the Company's operational needs.

Clause after amendment	Clause before amendment	Explanation of amendment
hundred percent of the net asset value as reported in the Company's most recent financial statements audited and certified by certified public accountants. The limits on individual investment amounts are set forth as follows: 1. The total investment in non-operating real estate and right-of-use assets shall not exceed <u>two hundred</u> percent of the net value of the aforementioned company. 2. The individual limit for investments in securities shall not exceed one hundred percent of the net value of the aforementioned company. 3. The total investment in securities shall not exceed <u>two</u> hundred percent of the net value of the aforementioned company.	hundred <u>and fifty</u> percent of the net asset value as reported in the Company's most recent financial statements audited and certified by certified public accountants. The limits on individual investment amounts are set forth as follows: 1. The total investment in non-operating real estate and right-of-use assets shall not exceed <u>fifty</u> percent of the net value of the aforementioned company. 2. The individual limit for investments in securities shall not exceed one hundred percent of the net value of the aforementioned company. 3. The total investment in securities shall not exceed <u>one</u> hundred percent of the net value of the aforementioned company.	
VII. Procedures for the Acquisition or Disposal of Real Estate, <u>Equipment or Right-of-Use Assets</u>: 1. Evaluation and Operational Procedures: The acquisition or disposal of real estate, <u>equipment, or right-of-use assets</u> by the Company shall be handled in accordance with the procedures set forth in the Company's Internal Control System governing the <u>Real Estate, Plant, and Equipment</u> cycle. 2. Procedures for Determining Transaction Terms and Authorized Amounts: (1) For the acquisition or disposal of real estate, <u>equipment, or right-of-use assets</u>, the transaction terms and price shall be determined with reference to the publicly announced current value, appraised value, and actual transaction prices of nearby properties. For amounts not exceeding NT\$50 million, approval by the <u>Chairman</u> of the Board is required. For amounts over NT\$50 million but not	VII. Procedures for the Acquisition or Disposal of Real Estate <u>or Other Fixed Assets</u>: 1. Evaluation and Operational Procedures: The acquisition or disposal of real estate <u>or other fixed assets</u> by the Company shall be handled in accordance with the procedures set forth in the Company's Internal Control System governing the <u>Fixed Assets</u> cycle. 2. Procedures for Determining Transaction Terms and Authorized Amounts: (1) For the acquisition or disposal of real estate, the transaction terms and price shall be determined with reference to the publicly announced current value, appraised value, and actual transaction prices of nearby properties. For amounts not exceeding NT\$50 million, approval by the <u>General Manager</u> is sufficient. For amounts over NT\$50 million but not exceeding NT\$100 million, approval by the	Revised to meet the Company's management needs, with minor textual amendments.

Clause after amendment	Clause before amendment	Explanation of amendment
exceeding NT\$100 million, approval by the Chairman of the Board is required, and the transaction shall be reported at the next Board of Directors meeting. For amounts exceeding NT\$100 million, approval by the Board of Directors is required prior to execution. (2) For the acquisition or disposal of <u>real estate, equipment, or right-of-use assets</u>, one of the following methods shall be employed: inquiry, comparative pricing, negotiation, or public tender. Approval authority shall be exercised in accordance with the “<u>Approval Authority Management Rules</u>” summarized in the Company’s regulations. (omitted) 3. Responsible Units: When the Company acquires or disposes of real estate, <u>equipment, or right-of-use assets</u>, following approval in accordance with the preceding section, the transaction shall be executed by the relevant operating department and the Finance Department. 4. Valuation Report for Real Estate, <u>Equipment, or Right-of-Use Assets</u>: (omitted)	Chairman of the Board is required, and the transaction shall be reported at the next Board of Directors meeting. For amounts exceeding NT\$100 million, approval by the Board of Directors is required prior to execution. (2) For the acquisition or disposal of <u>other fixed assets</u>, one of the following methods shall be employed: inquiry, comparative pricing, negotiation, or public tender. Approval authority shall be exercised in accordance with the “<u>Delegation of Authority Table</u>” summarized in the Company’s regulations. (omitted) 3. Responsible Units: When the Company acquires or disposes of real estate <u>or other fixed assets</u>, following approval in accordance with the preceding section, the transaction shall be executed by the relevant operating department and the Finance <u>and Administration Headquarters</u>. 4. Valuation Report for Real Estate <u>or Other Fixed Assets</u>: (omitted)	
VIII. Procedures for the Acquisition or Disposal of Securities Investments: (omitted) 2. Procedures for Determining Transaction Terms and Authorized Amounts: (1) For the purchase or sale of securities on a centralized trading market or at a securities broker’s business premises, the Finance Unit shall determine the transaction based on market conditions. For each investment amount, or the cumulative amount of	VIII. Procedures for the Acquisition or Disposal of Securities Investments: (omitted) 2. Procedures for Determining Transaction Terms and Authorized Amounts: (1) For the purchase or sale of securities on a centralized trading market or at a securities broker’s business premises, the Finance Unit shall determine the transaction based on market conditions. For each investment amount, or the cumulative amount of	Revised to meet the Company’s management needs, with minor textual amendments.

Clause after amendment	Clause before amendment	Explanation of amendment
purchases or sales of the same security within one year not exceeding NT\$50 million, approval by the <u>Chairman</u> is required. For amounts exceeding <u>NT\$50 million but not exceeding</u> NT\$300 million, approval by the Chairman of the Board is required, and the transaction shall be reported at the next Board of Directors meeting. For amounts exceeding NT\$300 million, approval by the Board of Directors is required prior to execution. (omitted) 4. Obtaining Expert Opinions: (1) When the Company acquires or disposes of securities, it shall obtain, prior to the date of occurrence of the event, the most recent financial statements of the target company that have been audited or reviewed by a certified public accountant, as a reference for evaluating the transaction price. If the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, the Company shall, prior to the date of occurrence of the event, engage a certified public accountant to render an opinion on the reasonableness of the transaction price; provided, however, that this requirement shall not apply where the securities have publicly quoted prices in an active market or where otherwise provided by the Financial Supervisory Commission (hereinafter referred to as the <u>"FSC"</u>).	purchases or sales of the same security within one year not exceeding NT\$50 million, approval by the <u>General Manager</u> is required. For amounts not exceeding NT\$300 million, approval by the Chairman of the Board is required, and the transaction shall be reported at the next Board of Directors meeting. For amounts exceeding NT\$300 million, approval by the Board of Directors is required prior to execution. (omitted) 4. Obtaining Expert Opinions: (1) When the Company acquires or disposes of securities, it shall obtain, prior to the date of occurrence of the event, the most recent financial statements of the target company that have been audited or reviewed by a certified public accountant, as a reference for evaluating the transaction price. In addition, for each investment where the acquisition or disposal amount, or the cumulative amount of acquisitions or disposals of the same securities within one year, exceeds NT\$100 million, the Company shall engage a professional appraiser to issue an appraisal report. Such report shall be submitted to the Chairman for approval prior to execution and subsequently reported to the nearest Board of Directors meeting. If the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, the Company shall, prior to the date of occurrence of the event, engage a certified public accountant to render an opinion on the reasonableness of the transaction price; provided,	

Clause after amendment	Clause before amendment	Explanation of amendment
(2) Where the Company acquires or disposes of assets through court auction procedures, the supporting documentation issued by the court may be used in lieu of a CPA's opinion.	however, that this requirement shall not apply where the securities have publicly quoted prices in an active market or where otherwise provided by the Financial Supervisory Commission(hereinafter referred to as the <u>Commission</u>) (2) Where the Company acquires or disposes of assets through court auction procedures, the supporting documentation issued by the court may be used in lieu of <u>an appraisal report or</u> a CPA's opinion.	
IV. Procedures for Related Party Transactions: (omitted) 2. Evaluation and Operational Procedures: (omitted) D. The cumulative amount of acquisitions or disposals (with acquisitions and disposals calculated separately) of the same securities within one year. The term "within one year" refers to the one-year period retroactively calculated from the date of occurrence of the current transaction. Amounts that have already been submitted to and approved by the shareholders' meeting, the Board of Directors, and the <u>Audit Committee</u> in accordance with these <u>Procedures</u> need not be included again in the calculation.	IV. Procedures for Related Party Transactions: (omitted) 2. Evaluation and Operational Procedures: (omitted) D. The cumulative amount of acquisitions or disposals (with acquisitions and disposals calculated separately) of the same securities within one year. The term "within one year" refers to the one-year period retroactively calculated from the date of occurrence of the current transaction. Amounts that have already been submitted to and approved by the shareholders' meeting and the Board of Directors, and recognized by the <u>supervisors</u> in accordance with these <u>Regulations</u> , need not be included again in the calculation.	Minor textual amendments
VI. Procedures for the Acquisition or Disposal of Intangible Assets or Right-of-Use Assets: 1. Evaluation and Operating Procedures: The Company's acquisition or disposal of intangible assets or right-of-use assets shall be handled in accordance with the <u>Property, Plant and Equipment</u> cycle procedures under the	VI. Procedures for the Acquisition or Disposal of Intangible Assets or Right-of-Use Assets: 1. Evaluation and Operating Procedures: The Company's acquisition or disposal of intangible assets or right-of-use assets shall be handled in accordance with the <u>Fixed Assets</u> cycle procedures under the Company's internal control system.	Revised to meet the Company's management needs, with minor textual amendments.

Clause after amendment	Clause before amendment	Explanation of amendment
Company's internal control system. 2. Procedures for Determining Transaction Terms and Authorization Limits: (1) For the acquisition or disposal of intangible assets or right-of-use assets, the transaction terms and price shall be determined with reference to expert appraisal reports or the fair market value. For amounts up to NT\$30 million, the transaction may be approved by the <u>Chairman</u>. For amounts exceeding NT\$30 million but not exceeding NT\$60 million, the transaction must be submitted to the Chairman for approval and reported at the next Board of Directors meeting for record. For amounts exceeding NT\$60 million, the transaction must be approved by the Board of Directors before execution.	2. Procedures for Determining Transaction Terms and Authorization Limits: (1) For the acquisition or disposal of intangible assets or right-of-use assets, the transaction terms and price shall be determined with reference to expert appraisal reports or the fair market value. For amounts up to NT\$30 million, the transaction may be approved by the <u>General Manager</u>. For amounts exceeding NT\$30 million but not exceeding NT\$60 million, the transaction must be submitted to the Chairman for approval and reported at the next Board of Directors meeting for record. For amounts exceeding NT\$60 million, the transaction must be approved by the Board of Directors before execution.	
XIII. Procedures for Handling Mergers, Divisions, Acquisitions, or Share Transfers: (omitted) 2. Other Matters Requiring Attention: (1) Board of Directors Meeting Date: Except where other laws provide otherwise or where special circumstances have been approved in advance by the <u>FSC</u>, companies participating in mergers, divisions, or acquisitions shall hold the Board of Directors meeting and the shareholders' meeting on the same day to resolve matters related to the merger, division, or acquisition. For companies participating in share transfers, except where other laws provide otherwise or where special circumstances have been approved in advance by the <u>FSC</u>, the Board of Directors meeting shall be held on the same day.	XIII. Procedures for Handling Mergers, Divisions, Acquisitions, or Share Transfers: (omitted) 2. Other Matters Requiring Attention: (1) Board of Directors Meeting Date: Except where other laws provide otherwise or where special circumstances have been approved in advance by the <u>Commission</u>, companies participating in mergers, divisions, or acquisitions shall hold the Board of Directors meeting and the shareholders' meeting on the same day to resolve matters related to the merger, division, or acquisition. For companies participating in share transfers, except where other laws provide otherwise or where special circumstances have been approved in advance by the <u>Commission</u>, the Board of	Amendments & Minor Text Changes per FSC Ruling No. 1140383333

Clause after amendment	Clause before amendment	Explanation of amendment
(omitted) C. Important Documents and Minutes: This includes plans for mergers, divisions, acquisitions, or share transfers, letters of intent or memoranda, key contracts, and minutes of Board of Directors meetings. For listed companies or companies whose shares are traded at securities firms' branches that participate in mergers, divisions, acquisitions, or share transfers, the documents specified in the preceding items (1) and (2) shall be submitted to the <u>FSC</u> for record within two days from the date of Board of Directors' approval, using the prescribed format through the Internet-based information system. (omitted) (7) For the purposes of this <u>Procedures</u>, the threshold of 10% of total assets shall be calculated based on the total assets reported in the most recent individual or separate financial statements prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers." For companies with no-par value shares or shares with a par value other than NT\$10, the threshold for transactions amounting to 20% of paid-in capital under this <u>Procedures</u> shall be calculated as 10% of the equity attributable to the parent company's owners. <u>For the purposes of these Procedures, the transaction amount threshold of 5% of paid-in capital shall be calculated as 2.5% of the equity attributable to the parent company's owners. The</u>	Directors meeting shall be held on the same day. (omitted) C. Important Documents and Minutes: This includes plans for mergers, divisions, acquisitions, or share transfers, letters of intent or memoranda, key contracts, and minutes of Board of Directors meetings. For listed companies or companies whose shares are traded at securities firms' branches that participate in mergers, divisions, acquisitions, or share transfers, the documents specified in the preceding items (1) and (2) shall be submitted to the <u>Commission</u> for record within two days from the date of Board of Directors' approval, using the prescribed format through the Internet-based information system. (omitted) (7) For the purposes of this <u>Regulation</u>, the threshold of 10% of total assets shall be calculated based on the total assets reported in the most recent individual or separate financial statements prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers." For companies with no-par value shares or shares with a par value other than NT\$10, the threshold for transactions amounting to 20% of paid-in capital under this <u>Regulation</u> shall be calculated as 10% of the equity attributable to the parent company's owners.	

Clause after amendment	Clause before amendment	Explanation of amendment
<u>transaction amount threshold of NT\$10 billion of paid-in capital shall be calculated as NT\$20 billion of the equity attributable to the parent company's owners.</u> <u>The transaction amount threshold of NT\$50 billion of paid-in capital shall be calculated as NT\$100 billion of the equity attributable to the parent company's owners.</u>		
XIV. Procedures for Information Disclosure: (omitted) (4) For the acquisition or disposal of equipment or right-of-use assets used in operations, where the counterparty is not a related party, and the transaction amount meets any of the following thresholds: A. For publicly listed companies with paid-in capital of less than NT\$10 billion, where the transaction amount reaches NT\$500 million or more. B. For publicly listed companies with paid-in capital of NT\$10 billion or more <u>but less than NT\$50 billion</u>, where the transaction amount reaches NT\$1 billion or more. <u>C. For publicly listed companies with paid-in capital of NT\$50 billion or more, where the transaction amount reaches 5% or more of the company's paid-in capital.</u> (omitted) 2. Deadline for Announcement and Filing: If the Company's acquisition or disposal of assets falls under any of the circumstances described in Paragraph 1 of this Article, the relevant information shall be announced and filed on the <u>FSC</u>-designated website, in the prescribed format according to the nature of the transaction, within two days from the date of	XIV. Procedures for Information Disclosure: (omitted) (4) For the acquisition or disposal of equipment or right-of-use assets used in operations, where the counterparty is not a related party, and the transaction amount meets any of the following thresholds: A. For publicly listed companies with paid-in capital of less than NT\$10 billion, where the transaction amount reaches NT\$500 million or more. B. For publicly listed companies with paid-in capital of NT\$10 billion or more, where the transaction amount reaches NT\$1 billion or more. (omitted) 2. Deadline for Announcement and Filing: If the Company's acquisition or disposal of assets falls under any of the circumstances described in Paragraph 1 of this Article, the relevant information shall be announced and filed on the <u>Commission</u>-designated website, in the prescribed format according to the nature of the transaction, within two	Amendments & Minor Text Changes per FSC Ruling No. 1140383333

Clause after amendment	Clause before amendment	Explanation of amendment
occurrence. 3. Procedures for Announcement and Filing: (1) The Company shall announce and file the relevant information on the website designated by the Financial Supervisory Commission (FSC). (2) By the 10th day of each month, the Company shall report, in the prescribed format, the derivative transactions conducted by the Company and its subsidiaries not incorporated in Taiwan, up to the end of the previous month, through the FSC-designated information filing website. (omitted) (5) If, after the transactions announced and filed in accordance with the preceding Article, any of the following situations occur, the Company shall announce and file the relevant information on the FSC-designated website within two days from the date of occurrence:	days from the date of occurrence. 3. Procedures for Announcement and Filing: (1) The Company shall announce and file the relevant information on the website designated by the Financial Supervisory Commission (Commission). (2) By the 10th day of each month, the Company shall report, in the prescribed format, the derivative transactions conducted by the Company and its subsidiaries not incorporated in Taiwan, up to the end of the previous month, through the Commission -designated information filing website. (omitted) (5) If, after the transactions announced and filed in accordance with the preceding Article, any of the following situations occur, the Company shall announce and file the relevant information on the Commission -designated website within two days from the date of occurrence:	
XVIII. These Procedures were enacted on August 11, 1989. (omitted) These Procedures were amended for the twelfth time on June 28, 2024. <u>These Procedures were amended for the twelfth time on June 30, 2026.</u>	XVIII. These Procedures were enacted on August 11, 1989. (omitted) These Procedures were amended for the twelfth time on June 28, 2024.	Added records of amendments.

Attachment 13, " Operating Procedures for Lending Funds to Others " comparison table of the articles before and after Amendment.

Ji-Haw Industrial, Co., Ltd.

" Operating Procedures for Lending Funds to Others " comparison table of the articles before and after Amendment.

Clause after amendment	Clause before amendment	Explanation of amendment
I.Purpose: To ensure compliance in matters relating to the Company's <u>loaning</u> of funds to others and adherence to applicable laws and regulations.	I.Purpose: To ensure compliance in matters relating to the Company's <u>loaning</u> of funds to others and adherence to applicable laws and regulations.	Appropriate revision of wording.
II.Responsible Unit and Operating Rules: Matters relating to the Company's <u>loaning</u> of funds to others shall be handled exclusively by the Finance Department. The relevant operating rules shall be prescribed by such department and implemented upon approval by the Chairman. Any operating rules referred to in the preceding paragraph that conflict with these Operating Procedures shall be null and void.	II.Responsible Unit and Operating Rules: Matters relating to the Company's <u>loaning</u> of funds to others shall be handled exclusively by the Finance Department. The relevant operating rules shall be prescribed by such department and implemented upon approval by the Chairman. Any operating rules referred to in the preceding paragraph that conflict with these Operating Procedures shall be null and void.	Appropriate revision of wording.
	III.Review Unit: The Company's President shall select appropriate candidates to form a Credit Committee and shall concurrently serve as the chairman thereof. All fund loaning cases shall be subject to approval by more than one half of the committee members of the Credit Committee before being submitted to the Board of Directors for review and approval.	Delete this provision in accordance with company management requirements.
<u>III.</u> Loan Recipients and Assessment Standards: The Company's <u>loaning</u> of funds to others shall be limited to companies or firms having business dealings with the Company or having a need	<u>IV.</u> Loan Recipients and Assessment Standards: The Company's <u>loaning</u> of funds to others shall be limited to companies or firms having business dealings with the Company or having a need for short-term financing.	Amend article numbers, adjust in line with company management requirements,

Clause after amendment	Clause before amendment	Explanation of amendment
for short-term financing. 1.Companies or firms having business dealings with the Company; the term “business dealings” referred to above means entities having purchasing or sales transactions with the Company. 2.Companies having a need for short-term financing; such financing shall be limited to companies in which the Company holds 20% or more of the shares and which require short-term financing due to business needs. The term “short-term” referred to above means a period of one year or one operating cycle (whichever is longer). “Financing amount” means the cumulative balance of the Company’s short-term financing. <u>Loaning</u> of funds between foreign companies in which the Company directly and indirectly holds 100% of the voting shares, or loaning of funds by a foreign company in which a public company directly and indirectly holds 100% of the voting shares to such public company, may not exceed 100% of the Company’s net worth <u>as stated in the most recent financial statements audited (reviewed) by a CPA</u>, and the period may not exceed five years. <u>Loaning</u> of funds between the Company and its parent company or subsidiary, or between subsidiaries, shall, prior to the <u>loaning</u> of funds to others, be carefully assessed for compliance with the “Regulations	1.Companies or firms having business dealings with the Company; the term “business dealings” referred to above means entities having purchasing or sales transactions with the Company. 2.Companies having a need for short-term financing; such financing shall be limited to companies in which the Company holds 20% or more of the shares and which require short-term financing due to business needs,— provided that the financing amount may not exceed 40% of the net worth of the borrowing enterprise. The term “short-term,” pursuant to the aforementioned interpretation letter of the Ministry of Economic Affairs, means a period of one year or one operating cycle (whichever is longer). “Financing amount” means the cumulative balance of the Company’s short-term financing. <u>Loaning</u> of funds between foreign companies in which the Company directly and indirectly holds 100% of the voting shares, or loaning of funds by a foreign company in which a public company directly and indirectly holds 100% of the voting shares to such public company, may not exceed 100% of the Company’s net worth, and the period may not exceed five years. <u>Loaning</u> of funds between the Company and its parent company or subsidiary, or between subsidiaries, shall, prior to the <u>loaning</u> of funds to others, be carefully assessed for compliance with the “Regulations Governing	and make minor wording revisions. °

Clause after amendment	Clause before amendment	Explanation of amendment
Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies” and these Operating Procedures, and the detailed review procedures and assessment results shall be submitted to the Board of Directors for resolution. The Board may authorize the Chairman to make disbursements in installments or allow revolving utilization for the same <u>loan</u> recipient within a certain approved amount resolved by the Board and within a period not exceeding one year. The “certain amount” referred to in the preceding paragraph, except where compliant with the provisions of this article, may not exceed 10% of the net worth shown in the Company’s or its subsidiary’s most recent financial statements <u>audited (reviewed) by a CPA</u> with respect to the authorization amount for <u>loaning</u> funds to any single enterprise.	Loaning of Funds and Making of Endorsements/Guarantees by Public Companies” and these Operating Procedures, and the detailed review procedures and assessment results shall be submitted to the Board of Directors for resolution. The Board may authorize the Chairman to make disbursements in installments or allow revolving utilization for the same <u>loan</u> recipient within a certain approved amount resolved by the Board and within a period not exceeding one year. The “certain amount” referred to in the preceding paragraph, except where compliant with the provisions of Paragraph 2 of this article, may not exceed 10% of the net worth shown in the Company’s or its subsidiary’s most recent financial statements with respect to the authorization amount for <u>loaning</u> funds to any single enterprise.	
<u>IV. Reclassification of Overdue Receivables as Loans of Funds:</u> 1. <u>Where any of the following circumstances applies to company funds, it shall be determined whether the matter constitutes a loan of funds:</u> A. <u>Where the Company’s accounts receivable (including those due from related parties and non-related parties) remain uncollected for more than three months beyond the normal credit term and the amount is material, the</u>	<u>None</u>	Added in accordance with regulatory requirements and company management needs. °

Clause after amendment	Clause before amendment	Explanation of amendment
<u>matter shall be submitted to the most recent meeting of the Board of Directors for resolution as to whether it is in the nature of a loan of funds. Unless the Company may provide evidence that it did not in fact intend to provide a loan of funds (such as having taken legal action or proposed specific and feasible control measures), the matter shall be deemed to be in the nature of a loan of funds. “Material amount” means an amount exceeding 5% of the net worth shown in the Company’s most recent financial statements.</u> <u>B. With respect to Company funds other than accounts receivable, such as items under “other receivables,” “prepayments,” and “refundable deposits,” where the amount is material or the nature thereof is special, and where any of the following circumstances remains unresolved for more than three months, including payments made without a contractual relationship, payment amounts inconsistent with the contractual performance obligations, or disappearance of the reason for payment, such matters shall be</u>		

Clause after amendment	Clause before amendment	Explanation of amendment
<u>handled mutatis mutandis in accordance with the foregoing provisions.</u> 2. <u>Where the aforementioned company funds are determined to be in the nature of a loan of funds, a public announcement shall be made from the date of the Board resolution in accordance with Article 16.</u>		
V. Aggregate Limit for <u>Loans</u> of Funds and Limits for Individual Borrowers: <u>The aggregate amount of the Company's loans of funds to others shall not exceed 40% of the net worth shown in the Company's most recent financial statements audited (reviewed) by a CPA. The aggregate amount and limits applicable to individual borrowers of the Company's loans of funds shall be as follows:</u> 1. Where loans of funds are made to companies or firms having business dealings with the Company, the amount of each individual <u>loan</u> shall not exceed <u>the total amount of business transactions between the parties during the twelve-month period prior to the loan of funds.</u> "Amount of business transactions" means the higher of the purchase amount or sales amount between the parties. 2. Where <u>loans</u> of funds are made to companies having a need for short-term financing, the amount of each	<u>V.</u> Aggregate Limit for <u>Loans</u> of Funds and Limits for Individual Borrowers The aggregate amount of financing loans may not exceed 40% of the Company's net worth, and may further be divided into the following two circumstances. 1. Where loans of funds are made to companies or firms having business dealings with the Company, the aggregate loan amount shall not exceed 20% of the Company's net worth. In addition, the amount of each individual <u>loan</u> shall not exceed the amount of business transactions between the parties during the most recent one-year period. "Amount of business transactions" means the higher of the purchase amount or sales amount between the parties. 2. Where <u>loans</u> of funds are made to companies having a need for short-term financing, the	Adjust the wording as needed to align with the company's management requirements.

Clause after amendment	Clause before amendment	Explanation of amendment
individual <u>loan</u> shall <u>not</u> exceed <u>20% of the net</u> worth <u>shown in the Company's most recent financial statements audited (reviewed) by a CPA.</u>	aggregate loan amount shall not exceed 20% of the Company's net worth. The amount of each individual <u>loan</u> shall <u>also not</u> exceed <u>20%</u> of the Company's net worth.	
VI. Loan Period and Interest Calculation Method: <u>The term of loans of funds shall be limited to one year. The interest calculation method shall be determined with reference to the deposit and lending interest rate levels of financial institutions with which the Company conducts business, and interest may be calculated annually or monthly, or principal and interest may be repaid in a lump sum upon settlement.</u>	VI. Loan Period and Interest Calculation Method: 1.The term for the Company's extension of financing funds shall be based on the borrower's requirements, provided that it may not exceed one year from the date of lending. 2.The calculation of interest on the Company's loans of funds shall, in principle, be based on the lending interest rate publicly announced by banks at the time of lending plus an additional two percentage points; provided, however, that the Board of Directors may make adjustments as necessary. 3.Interest shall be calculated on a daily basis, namely by multiplying the sum of the daily outstanding loan balances (i.e., the aggregate accumulated balance) by the annual interest rate and then dividing by 365 to calculate the interest amount. 4.Unless otherwise specifically provided, loan interest shall, in principle, be collected once per month, and the borrower shall be notified to make payment within one week from the agreed interest payment date.	Adjust the wording as needed to align with the company's management requirements.
VII. Credit Investigation: (Omitted) <u>5. With respect to loans of funds between individual companies within the Group, credit investigation</u>	VII. Credit Investigation: (Omitted)	Adjust the wording as needed to align with the

Clause after amendment	Clause before amendment	Explanation of amendment
<u>and establishment of security interests may be exempted.</u>		company's management requirements.
VIII. Approval Procedures: 1. <u>When a borrower submits an application, they</u> shall provide basic information and financial information, describe the purpose of the funds, the loan period, and the loan amount, and submit the same to the Company's Finance Department, after which the matter shall be submitted to the Board of Directors for resolution. 2. Where loans of funds are made due to business dealings, the responsible personnel of the Company's Finance Department shall assess whether the loan amount is commensurate with the amount of business transactions; where loans of funds are made due to the necessity of short-term financing, the reasons and circumstances under which funds may be <u>loaned</u> shall be specified, and a credit investigation shall be conducted. The relevant information and proposed lending conditions shall be submitted to the head of the Finance Department and the <u>Chairman</u> before the matter is submitted to the Board of Directors for resolution. 3. Where material <u>loans</u> of funds to others are involved, approval by more than one-half of all members of the Audit Committee shall first be obtained <u>in accordance with the relevant regulations</u>, after which the matter shall be submitted to the	VIII. Approval Procedures: 1. A borrower shall provide basic information and financial information, complete an application form, describe the purpose of the funds, the loan period, and the loan amount, and submit the same to the Company's Finance Department, after which the matter shall be submitted to the Board of Directors for resolution. 2. Where loans of funds are made due to business dealings, the responsible personnel of the Company's Finance Department shall assess whether the loan amount is commensurate with the amount of business transactions; where loans of funds are made due to the necessity of short-term financing, the reasons and circumstances under which funds may be <u>loaned</u> shall be specified, and a credit investigation shall be conducted. The relevant information and proposed lending conditions shall be submitted to the head of the Finance Department and the <u>President</u> before the matter is submitted to the Board of Directors for resolution. 3. As the Company has established an Audit Committee, where material <u>loans</u> of funds to others are involved, approval by more than one-half of all members of the Audit Committee shall first be obtained, after which	Adjust the wording as needed to align with the company's management requirements.

Clause after amendment	Clause before amendment	Explanation of amendment
Board of Directors for resolution.	the matter shall be submitted to the Board of Directors for resolution.	
XIII. Disbursement: After a lending case has been approved and the borrower has duly executed the agreement and completed <u>the necessary security and related procedures</u> , disbursement may be made.	XIII. Disbursement: After a lending case has been approved and the borrower has duly executed the agreement, delivered a promissory note enforceable upon demand (or by installments) , and completed registration for the creation of mortgage (pledge) security interests over collateral , disbursement may be made after all procedures have been verified to be correct .	Adjust the wording as needed to align with the company's management requirements.
XIV. Repayment: (Omitted) 2. When a borrower repays a loan upon maturity, the interest payable shall first be calculated, and only after the interest and principal have been repaid in full may <u>the pledge or mortgage created over the collateral be discharged</u> . (Omitted)	XIV. Repayment: (Omitted) 2. When a borrower repays a loan upon maturity, the interest payable shall first be calculated, and only after the interest and principal have been repaid in full may promissory notes, loan receipts, and other debt instruments be canceled and returned to the borrower . (Omitted)	Adjust the wording as needed to align with the company's management requirements.
XVI. Information Disclosure: 1. The Company shall, before the 10th day of each month, enter into the Market Observation Post System the balance of <u>loans</u> of funds by the Company and its subsidiaries for the preceding month. 2. Where the balance of the Company's <u>loans</u> of funds reaches any of the following standards, the relevant information shall be entered into the Market Observation Post System within two days commencing immediately from the date of occurrence of the event:	XVI. Information Disclosure: 1. The Company shall, before the 10th day of each month, enter into the Market Observation Post System the balance of <u>loans</u> of funds by the Company and its subsidiaries for the preceding month. 2. Where the balance of the Company's <u>loans</u> of funds reaches any of the following standards, the relevant information shall be entered into the Market Observation Post System within two days commencing immediately from	Adjust the wording as needed to align with the company's management requirements.

Clause after amendment	Clause before amendment	Explanation of amendment
A. The balance of <u>loans</u> of funds by the Company and its subsidiaries to others reaches 20% or more of the net worth shown in the Company's most recent financial statements <u>audited (reviewed) by a CPA</u>. B. The balance of loans of funds by the Company and its subsidiaries to a single enterprise reaches 10% or more of the net worth shown in the Company's most recent financial statements <u>audited (reviewed) by a CPA</u>. C. Any new loan of funds by the Company or its subsidiaries reaches NT\$10 million or more and also reaches 2% or more of the net worth shown in the Company's most recent financial statements <u>audited (reviewed) by a CPA</u>. (Omitted) 4. The Company shall assess the status of its <u>loans</u> of funds and shall make adequate allowance for bad debts, and shall appropriately disclose relevant information in its financial reports and provide the relevant information to the certifying CPA for the performance of necessary audit procedures.	the date of occurrence of the event: A. The balance of <u>loans</u> of funds by the Company and its subsidiaries to others reaches 20% or more of the net worth shown in the Company's most recent financial statements. B. The balance of loans of funds by the Company and its subsidiaries to a single enterprise reaches 10% or more of the net worth shown in the Company's most recent financial statements. C. Any new loan of funds by the Company or its subsidiaries reaches NT\$10 million or more and also reaches 2% or more of the net worth shown in the Company's most recent financial statements. (Omitted) 4. The Company shall assess the status of its <u>loans</u> of funds and shall make adequate allowance for bad debts, and shall appropriately disclose relevant information in its financial reports and provide the relevant information to the certifying CPA for the performance of necessary audit procedures.	
XVII. Control Procedures for Subsidiaries' <u>Loans</u> of Funds to Others: 1. Where any subsidiary of the Company intends to <u>loan</u> funds to others, it shall also establish <u>"Operating Procedures for Loaning of Funds to Others"</u> and handle the	XVII. Control Procedures for Subsidiaries' <u>Loans</u> of Funds to Others: 1. Where any subsidiary of the Company intends to <u>loan</u> funds to others, it shall also establish these Operating Procedures and handle the matter in accordance	Adjust the wording as needed to align with the company's management requirements.

Clause after amendment	Clause before amendment	Explanation of amendment
matter in accordance with <u>the relevant regulations</u>. 2.Subsidiaries shall, before the <u>10th</u> day of each month, prepare a detailed statement of <u>loans</u> of funds to other companies for the preceding month and submit the same to the Company for review. <u>3.</u>When the Company's auditors conduct audits at subsidiaries in accordance with the annual audit plan, they shall also understand the implementation status of the subsidiaries' Operating Procedures for <u>Loaning</u> of Funds to Others. If any deficiency is discovered, the auditors shall continuously track the improvement status thereof and prepare a follow-up report to be submitted to the Chairman.	with these Operating Procedures. 2.Subsidiaries shall, before the <u>5th</u> day of each month, prepare a detailed statement of <u>loans</u> of funds to other companies for the preceding month and submit the same to the Company for review. 3.Internal auditors of subsidiaries shall also audit the Operating Procedures for Loaning of Funds to Others and the implementation thereof at least quarterly and prepare written records thereof. If any material violation is discovered, the subsidiary shall immediately notify the Company's audit unit in writing, and the Company's audit unit shall submit the written materials to the Audit Committee. <u>3.</u>When the Company's auditors conduct audits at subsidiaries in accordance with the annual audit plan, they shall also understand the implementation status of the subsidiaries' Operating Procedures for <u>Loaning</u> of Funds to Others. If any deficiency is discovered, the auditors shall continuously track the improvement status thereof and prepare a follow-up report to be submitted to the President (or the Chairman, depending on the unit to which the audit unit directly reports).	
	XVIII.Key Control Points: 1.Whether the loan amount complies with the prescribed limit restrictions.— 2. Whether credit investigations are duly conducted and—	Remove this clause in accordance with company management requirements.

Clause after amendment	Clause before amendment	Explanation of amendment
	performed at least once each year. 3. Whether repayment and cancellation procedures for mortgage registration are duly reviewed. 4. Whether public announcement and filing are handled in accordance with the regulations. 5. Whether loans of funds to others have been approved by resolution of the Board of Directors.	
<u>XVIII.</u> Subsequent Control Measures for <u>Loaned</u> Amounts and Procedures for Handling Overdue Claims: (Omitted) 2. Registration and Safekeeping of Cases A. Where the Company handles matters relating to <u>loans</u> of funds, it shall establish a register for recordation, in which the <u>loan</u> recipients, amounts, dates of Board approval, dates of loan disbursement, and matters requiring prudent assessment under these Operating Procedures shall be recorded in detail for reference. (Omitted) C. The Company's internal auditors shall audit the Operating Procedures for <u>Loaning</u> of Funds to Others and the implementation thereof at least quarterly and prepare written records thereof. If any material violation is discovered, they shall immediately notify the Audit Committee in writing. D. Where the balance of <u>loans</u> of	<u>XIX.</u> Subsequent Control Measures for <u>Loaned</u> Amounts and Procedures for Handling Overdue Claims: (Omitted) 2. Registration and Safekeeping of Cases A. Where the Company handles matters relating to <u>loans</u> of funds, it shall establish a register for recordation, in which the <u>loan</u> recipients, amounts, dates of Board approval, dates of loan disbursement, and matters requiring prudent assessment under these Operating Procedures shall be recorded in detail for reference. (Omitted) C. The Company's internal auditors shall audit the Operating Procedures for <u>Loaning</u> of Funds to Others and the implementation thereof at least quarterly and prepare written records thereof. If any material violation is discovered, they shall immediately notify the Audit Committee in writing. D. Where the balance of <u>loans</u>	Amend article numbers and make minor wording revisions in accordance with company management requirements.

Clause after amendment	Clause before amendment	Explanation of amendment
funds exceeds the prescribed limit due to changes in circumstances, the audit unit shall urge the Finance Department to establish a deadline for recovery of the excess loaned funds, and the improvement plan shall be submitted to the Audit Committee. E. Responsible personnel shall, before the <u>10th</u> day of each month, assess and prepare a detailed statement of <u>loans</u> of funds to other companies for the preceding month and submit the same level by level for review.	of funds exceeds the prescribed limit due to changes in circumstances, the audit unit shall urge the Finance Department to establish a deadline for recovery of the excess loaned funds, and the improvement plan shall be submitted to the Audit Committee. E. Responsible personnel shall, before the <u>5th</u> day of each month, assess and prepare a detailed statement of <u>loans</u> of funds to other companies for the preceding month and submit the same level by level for review.	
<u>XIX.</u> Penalties for Responsible Personnel Violating These Operating Procedures: <u>Where the Company's managerial officers or responsible personnel violate these Operating Procedures, disciplinary action shall be handled in accordance with the Company's employee performance assessment regulations.</u>	<u>XX.</u> Penalties for Responsible Personnel Violating These Operating Procedures: Penalties shall be imposed depending on the severity of the circumstances in accordance with Article 5, Paragraph 15 of the Company's Employee Performance Assessment Operating Procedures.	Amend the article numbering and make minor wording revisions to align with the regulations.
<u>XX.</u> Effective Date: These Operating Procedures shall be implemented after review by the Audit Committee, approval by the Board of Directors, and submission to the shareholders' meeting for ratification; the same shall apply to any amendments hereto.	<u>XXI.</u> Effective Date: These Operating Procedures shall be implemented after review by the Audit Committee, approval by the Board of Directors, and submission to the shareholders' meeting for ratification; the same shall apply to any amendments hereto.	Change article number

Attachment 14, " Procedures for Endorsement and Guarantee "
comparison table of the articles before and after Amendment.

Ji-Haw Industrial, Co., Ltd.

" Procedures for Endorsement and Guarantee " comparison table of the articles
before and after Amendment.

Clause after amendment	Clause before amendment	Explanation of amendment
II.Basis: These <u>Administrative Regulations</u> are formulated in accordance with the relevant provisions of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" promulgated by the Financial Supervisory Commission of the Executive Yuan.	II.Basis: These <u>Operating Procedures</u> are formulated in accordance with the relevant provisions of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" promulgated by the Financial Supervisory Commission of the Executive Yuan.	Minor wording revisions.
III. Scope of Application: The endorsements and guarantees referred to in these Regulations include financing endorsements/guarantees, customs duty endorsements/guarantees, and other endorsements/guarantees. <u>1.</u> Financing endorsements/guarantees: Refers to bill discount financing, endorsements or guarantees made for the financing purposes of another company, and the issuance of negotiable instruments by the Company to non-financial enterprises as security for the Company's own financing purposes. <u>2.</u> Customs duty endorsements/guarantees: Refers to endorsements or guarantees made in relation to customs duty matters for the Company or another company. <u>3.</u> Other	III. Scope of Application: The endorsements and guarantees referred to in these Regulations include financing endorsements/guarantees, customs duty endorsements/guarantees, and other endorsements/guarantees. <u>A.</u> Financing endorsements/guarantees: Refers to bill discount financing, endorsements or guarantees made for the financing purposes of another company, and the issuance of negotiable instruments by the Company to non-financial enterprises as security for the Company's own financing purposes. <u>B.</u> Customs duty endorsements/guarantees: Refers to endorsements or guarantees made in relation to customs duty matters for the Company or another company. <u>C.</u> Other endorsements/guarantees:	Amend article numbers and make minor wording revisions.

Clause after amendment	Clause before amendment	Explanation of amendment
endorsements/guarantees: Refers to matters that cannot be classified under the preceding two categories of endorsements or guarantees. <u>4.</u> Where the Company provides movable or immovable property as security for borrowings of <u>another</u> company through the creation of a pledge or mortgage, such matters shall also be handled in accordance with these Regulations.	Refers to matters that cannot be classified under the preceding two categories of endorsements or guarantees. <u>D.</u> Where the Company provides movable or immovable property as security for borrowings of <u>another</u> company through the creation of a pledge or mortgage, such matters shall also be handled in accordance with these Regulations.	
IV. Applicable Parties for Endorsements or Guarantees Provided for Others: <u>1.</u> The Company may provide endorsements or guarantees for the following companies: <u>A.</u> Companies having business dealings with the Company. <u>B.</u> Companies in which the Company directly and indirectly holds more than 50% of the voting shares. <u>C.</u> Companies that directly and indirectly hold more than 50% of the voting shares in <u>the</u> Company. <u>2.</u> Between companies in which the Company directly and indirectly holds 90% or more of the voting shares, endorsements or guarantees may be provided, provided that the amount may not exceed 10% of the net worth <u>shown in the Company's most recent financial statements audited (reviewed) by a CPA</u>. However, the foregoing restriction shall not apply to endorsements or	IV. Applicable Parties for Endorsements or Guarantees Provided for Others: The Company may provide endorsements or guarantees for the following companies: <u>1.</u> Companies having business dealings with the Company. <u>2.</u> Companies in which the Company directly and indirectly holds more than 50% of the voting shares. <u>3.</u> Companies that directly and indirectly hold more than 50% of the voting shares in the Company. Between companies in which the Company directly and indirectly holds 90% or more of the voting shares, endorsements or guarantees may be provided, provided that the amount may not exceed 10% of the Company's net worth. However, the foregoing restriction shall not apply to endorsements or guarantees provided between companies in which the Company directly and indirectly	Amend article numbers, adjust in accordance with company management needs, and make minor wording revisions. °

Clause after amendment	Clause before amendment	Explanation of amendment
guarantees provided between companies in which the Company directly and indirectly holds 100% of the voting shares. <u>3.</u> Where the Company provides mutual guarantees among companies in the same industry <u>or</u> among joint constructors as required under a contract due to contracting needs for construction projects, or provides endorsements or guarantees to an invested company by all investing shareholders in proportion to their shareholding percentages due to a joint investment relationship, or provides joint and several guarantees for performance assurance of pre-sale housing sales contracts among companies in the same industry in accordance with consumer protection laws and regulations, such endorsements or guarantees shall not be subject to the restrictions set forth in the preceding <u>two</u> paragraphs and may be provided. <u>4.</u> “Investing” referred to in the preceding paragraph means capital contributed directly by the Company or through a company in which the Company holds 100% of the voting shares.	holds 100% of the voting shares. Where the Company provides mutual guarantees among companies in the same industry or among joint constructors as required under a contract due to contracting needs for construction projects, or provides endorsements or guarantees to an invested company by all investing shareholders in proportion to their shareholding percentages due to a joint investment relationship, or provides joint and several guarantees for performance assurance of pre-sale housing sales contracts among companies in the same industry in accordance with consumer protection laws and regulations, such endorsements or guarantees shall not be subject to the restrictions set forth in the preceding paragraph and may be provided. “Investing” referred to in the preceding two paragraphs means capital contributed directly by the Company or through a company in which the Company holds 100% of the voting shares.	
V. Limits on Endorsements or Guarantees Provided for Others: A. The aggregate amount of endorsements or guarantees provided by the Company for others may not exceed 40% of the net worth shown in the Company’s <u>most recent</u>	V. Limits on Endorsements or Guarantees Provided for Others: A. The aggregate amount of endorsements or guarantees provided by the Company for others may not exceed 40% of the Company’s net worth.	Adjust and make minor revisions to the wording in accordance with company management

Clause after amendment	Clause before amendment	Explanation of amendment
<u>financial statements audited (reviewed by a CPA).</u> B. The amount of endorsements or guarantees provided by the Company for any single company may not exceed 20% of the net worth shown in the Company's <u>most recent financial statements audited (reviewed) by a CPA.</u> C. <u>Where the Company provides endorsements or guarantees due to business dealings, the amount of endorsements or guarantees provided to a single counterparty may not exceed the total amount of business transactions between the parties during the twelve-month period prior to the endorsement or guarantee ("amount of business transactions" means the higher of the purchase amount or sales amount between the parties).</u> D. The aggregate amount of endorsements or guarantees provided by the Company and its subsidiaries for others may not exceed 40% of the net worth shown in <u>the Company's most recent financial statements audited (reviewed) by a CPA</u>, and the amount of endorsements or guarantees provided to any single company may not exceed 20% of the net worth shown in <u>the Company's most recent financial statements audited (reviewed) by a CPA.</u>	B. The amount of endorsements or guarantees provided by the Company for any single company may not exceed 20% of the Company's net worth. C. Where endorsements or guarantees are provided to another company due to business dealings, the balance thereof may not exceed the total amount of business transactions with such company during the most recent one-year period. D. The aggregate amount of endorsements or guarantees provided by the Company and its subsidiaries for others may not exceed 40% of the Company's net worth, and the amount of endorsements or guarantees provided to any single company may not exceed 20% of the Company's net worth.	requirements.
VI. Decision-Making and Authorization Levels: <u>1.</u> Any endorsement or guarantee provided by the Company shall first be approved by resolution	VI. Decision-Making and Authorization Levels: Any endorsement or guarantee provided by the Company shall first be approved by resolution of	Amend article numbering, adjust to align with company management

Clause after amendment	Clause before amendment	Explanation of amendment
of the Board of Directors before it may be carried out. However, where necessary for timeliness purposes, the Board of Directors may authorize the Chairman to decide and implement matters first within a limit not exceeding 10% of the Company's paid-in capital, after which the matter shall be submitted to the most recent Board meeting for ratification. <u>2.</u> Before a subsidiary in which the Company directly and indirectly holds 90% or more of the voting shares provides an endorsement or guarantee pursuant to Paragraph 2 of Article 4, the matter shall first be submitted to the Company's Board of Directors for resolution before implementation. However, the foregoing restriction shall not apply to endorsements or guarantees provided between companies in which the Company directly and indirectly holds 100% of the voting shares. <u>3.</u> Material endorsements or guarantees shall, <u>in accordance with the relevant regulations</u>, first obtain the consent of more than one-half <u>of all members</u> of the Audit Committee and shall then be submitted to the Board of Directors for resolution. The Board of Directors may authorize the Chairman to decide and implement matters first in accordance with the relevant provisions of these Regulations, after which the matter shall be submitted to the Board of Directors for ratification.	the Board of Directors before it may be carried out. However, where necessary for timeliness purposes, the Board of Directors may authorize the Chairman to decide and implement matters first within a limit not exceeding 10% of the Company's paid-in capital, after which the matter shall be submitted to the most recent Board meeting for ratification. Before a subsidiary in which the Company directly and indirectly holds 90% or more of the voting shares provides an endorsement or guarantee pursuant to Paragraph 2 of Article 4, the matter shall first be submitted to the Company's Board of Directors for resolution before implementation. However, the foregoing restriction shall not apply to endorsements or guarantees provided between companies in which the Company directly and indirectly holds 100% of the voting shares. As the Company has established an Audit Committee, material endorsements or guarantees shall first obtain the consent of more than one-half of the Audit Committee members and shall then be submitted to the Board of Directors for resolution. The Board of Directors may authorize the Chairman to decide and implement matters first in accordance with the relevant provisions of these Regulations, after which the matter shall be submitted to the Board of Directors for ratification, and the relevant circumstances of the handling thereof shall be reported to the shareholders' meeting for	requirements, and make minor wording revisions.

Clause after amendment	Clause before amendment	Explanation of amendment
<u>4.</u> Where the Company or a subsidiary provides an endorsement or guarantee for a subsidiary whose net worth is less than one-half of its paid-in capital, in addition to conducting a detailed review of the necessity and reasonableness of the endorsement or guarantee and the risk assessment of such counterparty in accordance with the aforementioned <u>Article 7</u> provisions, the Company shall also obtain its financial statements on a monthly basis during the endorsement or guarantee period in order to understand the latest developments regarding its operations, financial condition, credit status, and sources of repayment. Where any abnormal circumstance arises, the matter shall be reported at the most recent Board meeting. <u>5. For the subsidiary referred to in the preceding paragraph as the subject of the endorsement or guarantee, where such subsidiary issues shares with no par value or shares with a par value other than NT\$10 per share, the sum of its share capital plus “capital surplus – share premium” shall be deemed to be its paid-in capital.</u>	reference. Where the Company or a subsidiary provides an endorsement or guarantee for a subsidiary whose net worth is less than one-half of its paid-in capital, in addition to conducting a detailed review of the necessity and reasonableness of the endorsement or guarantee and the risk assessment of such counterparty in accordance with the aforementioned provisions, the Company shall also obtain its financial statements on a monthly basis during the endorsement or guarantee period in order to understand the latest developments regarding its operations, financial condition, credit status, and sources of repayment. Where any abnormal circumstance arises, the matter shall be reported at the most recent Board meeting.	
VII. Assessment and Operating Procedures: <u>1.</u> Responsible personnel shall complete an “Endorsement/Guarantee Assessment Report Form,” the contents of which shall include: A. The necessity and	VII. Assessment and Operating Procedures: 1. The applicant enterprise shall complete an “Application Report for Endorsement/Guarantee Matters.” <u>2.</u> Responsible personnel shall complete an “Application”	Amend article numbers, adjust to align with company management needs, and make minor wording

Clause after amendment	Clause before amendment	Explanation of amendment
reasonableness of the endorsement or guarantee. B. The credit investigation and risk assessment of the endorsement or guarantee counterparty. C. The impact on the Company's operational risk, financial condition, and shareholders' equity. D. Whether collateral shall be obtained and the appraised value thereof. <u>2. The assessment results referred to in the preceding paragraph shall be handled after submission to and approval by the Board of Directors. However, where necessary for business purposes, the Board of Directors may authorize the Chairman to decide and implement matters first in accordance with the relevant provisions of these Regulations, after which the matter shall be submitted to the most recent Board meeting for ratification.</u> <u>3.</u> The register for recordation of endorsements and guarantees established by the Finance Department shall record in detail the endorsement or guarantee counterparty, amount, date of Board approval or Chairman decision and implementation, date of endorsement or guarantee, and matters requiring prudent assessment under this article, such as the details and appraised value of collateral and the	Endorsement/Guarantee Assessment Report," the contents of which shall include: A. The necessity and reasonableness of the endorsement or guarantee. Guarantee instruments and other related documents shall be submitted to the unit responsible for custody of seals for affixation of seals. B. The credit investigation and risk assessment of the endorsement or guarantee counterparty. C. The impact on the Company's operational risk, financial condition, and shareholders' equity. D. Whether collateral shall be obtained and the appraised value thereof. 3. After approval by the Board of Directors, the responsible personnel shall submit the "Application Report for Endorsement/Guarantee Matters," agreements, letters of undertaking, guarantee instruments, and other related documents to the unit responsible for custody of seals for affixation of seals. <u>4.</u> The register for recordation of endorsements and guarantees established by the Finance Department shall record in detail the endorsement or guarantee counterparty, amount, date of Board approval or Chairman decision and implementation, date of endorsement or guarantee, and matters requiring prudent assessment under Point 7 of these Regulations,	revisions. °

Clause after amendment	Clause before amendment	Explanation of amendment
conditions and date for release from endorsement or guarantee liability, for reference.	such as the details and appraised value of collateral and the conditions and date for release from endorsement or guarantee liability, for reference. 5. Any party applying to the Company for issuance of guarantee instruments for use as external guarantees shall first issue and deposit with the Company guarantee instruments of an equivalent amount as counter security. 6. When the Finance Department issues the aforementioned guarantee instruments, accounting vouchers shall simultaneously be prepared, and the relevant amounts shall be recorded under such accounts as guarantee instruments deposited, guarantee instruments payable, guarantee instruments receivable, and guarantee instruments received. 7. The responsible unit shall establish an "Endorsement/Guarantee Register" to record various guarantees involving counterparties, including the guaranteed matters undertaken, the name of the enterprise receiving the endorsement or guarantee, the endorsement or guarantee amount, and the conditions and date for release from endorsement or guarantee liability. 8. After the Company's shares are traded on the TPEX or TWSE, the responsible unit shall monthly compile a	

Clause after amendment	Clause before amendment	Explanation of amendment
	summary of endorsement and guarantee balances and submit the same to the Finance Department, together with invoice issuance amounts and operating revenue, for public announcement in the prescribed format and submission to the Securities and Futures Commission of the Ministry of Finance. 9. Upon expiration of the guarantee, the responsible unit shall cancel the relevant rights and obligations, release the guarantee matters, and notify the Finance Department.	
VIII. Procedures for Use and Custody of Seal Impressions: The dedicated seal impression for endorsements and guarantees shall be the company seal registered with the Ministry of Economic Affairs, and such seal shall be kept by a designated person approved by the Board of Directors; the same shall apply in the event of any change. When handling endorsements or guarantees, seal usage or issuance of negotiable instruments shall be carried out in accordance with the Company's prescribed operating procedures. Where the Company provides guarantees for foreign companies, any guarantee letter issued by the Company shall be signed by <u>the Chairman or a person authorized thereby</u>.	VIII. Procedures for Use and Custody of Seal Impressions The dedicated seal impression for endorsements and guarantees shall be the company seal registered with the Ministry of Economic Affairs, and such seal shall be kept by a designated person approved by the Board of Directors; the same shall apply in the event of any change. When handling endorsements or guarantees, seal usage or issuance of negotiable instruments shall be carried out in accordance with the Company's prescribed operating procedures. Where the Company provides guarantees for foreign companies, any guarantee letter issued by the Company shall be signed by <u>a person authorized by the Board of Directors</u>.	Adjustments made in accordance with company management requirements.
IX. Time Limits and Contents for Public Announcement and Filing:	IX. Time Limits and Contents for Public Announcement and Filing:	Adjust and make minor revisions to

Clause after amendment	Clause before amendment	Explanation of amendment
(Omitted) 2. Where the balance of the Company's endorsements or guarantees reaches any of the following standards, the relevant information shall be entered into the Market Observation Post System within two days commencing immediately from the date of occurrence of the event: (1) The balance of endorsements or guarantees by the Company and its subsidiaries reaches 50% or more of the net worth <u>shown in the Company's most recent financial statements audited (reviewed) by a CPA.</u> (2) The balance of endorsements or guarantees by the Company and its subsidiaries to a single enterprise reaches 20% or more of the net worth <u>shown in the Company's most recent financial statements audited (reviewed) by a CPA.</u> (3) The balance of endorsements or guarantees by the Company and its subsidiaries to a single enterprise reaches NT\$10 million or more, and the aggregate amount of endorsements or guarantees, investment carrying amount under the equity method, and balance of loans of funds to such	(Omitted) 2. Where the balance of the Company's endorsements or guarantees reaches any of the following standards, the relevant information shall be entered into the Market Observation Post System within two days commencing immediately from the date of occurrence of the event: (1) The balance of endorsements or guarantees by the Company and its subsidiaries reaches 50% or more of the Company's most recent net worth. (2) The balance of endorsements or guarantees by the Company and its subsidiaries to a single enterprise reaches 20% or more of the Company's most recent net worth. (3) The balance of endorsements or guarantees by the Company and its subsidiaries to a single enterprise reaches NT\$10 million or more, and the aggregate amount of endorsements or guarantees, investment carrying amount under the equity method, and balance of loans of funds to such enterprise reaches 30% or more of the Company's most recent net worth.	the wording in accordance with company management requirements.

Clause after amendment	Clause before amendment	Explanation of amendment
enterprise reaches 30% or more of the net worth <u>shown in the Company's most recent financial statements audited (reviewed) by a CPA.</u> (4) Any new endorsement or guarantee amount by the Company and its subsidiaries reaches NT\$30 million or more and also reaches 5% or more of the net worth <u>shown in the Company's most recent financial statements audited (reviewed) by a CPA.</u> 3. Where a subsidiary of the Company is not a domestic public company and such subsidiary has any matter under Subparagraph 4 of the preceding paragraph that shall be entered into the Market Observation Post System, the Company shall make such entry. 4. The Company shall assess or recognize contingent losses arising from endorsements or guarantees <u>and</u> appropriately disclose relevant information in its financial reports, and shall provide the relevant information to the certifying CPA for the performance of necessary audit procedures.	(4) Any new endorsement or guarantee amount by the Company and its subsidiaries reaches NT\$30 million or more and also reaches 5% or more of the Company's most recent net worth. 3. Where a subsidiary of the Company is not a domestic public company and such subsidiary has any matter under Subparagraph 4 of the preceding paragraph that shall be entered into the Market Observation Post System, the Company shall make such entry. The Company shall assess or recognize contingent losses arising from endorsements or guarantees, appropriately disclose relevant information in its financial reports, and provide the relevant information to the certifying CPA for the performance of necessary audit procedures.	
X. Matters for Attention: (Omitted) 4. Matters not provided for in these Regulations shall be handled in accordance with the relevant laws and	X. Matters for Attention: (Omitted) 4.—When providing endorsements or guarantees, the Finance Department shall retain copies of guarantee—	Change article numbering, adjust in accordance with company management

Clause after amendment	Clause before amendment	Explanation of amendment
regulations. 5. Endorsements or guarantees provided by subsidiaries shall, in addition to assessment of the relevant risks and approval by resolution of the Board of Directors, also be publicly announced and filed in accordance with Article 25 of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.	instruments, agreements, undertakings, and other related documents and summarize and record the contents thereof. 5. Before expiration of the endorsement or guarantee period, the Finance Department shall proactively notify the party receiving the endorsement or guarantee to retrieve the guarantee instruments retained by banks or creditor institutions and cancel the relevant agreements relating to the endorsement or guarantee. 6. The Finance Department of the Company shall proactively track whether endorsement or guarantee cases whose terms have expired have been closed and canceled, and shall provide all relevant information relating to the endorsement or guarantee matters to the CPA for appropriate disclosure in the financial statements. 7. The Finance Department shall collect and analyze the operational information of each party receiving endorsements or guarantees and provide the same to the Board of Directors for reference. 8. Matters not provided for in these Regulations shall be handled in accordance with the relevant laws and regulations. 9. Endorsements or guarantees provided by	requirements, and make minor wording revisions.

Clause after amendment	Clause before amendment	Explanation of amendment
	subsidiaries shall, in addition to assessment of the relevant risks and approval by resolution of the Board of Directors, also be publicly announced and filed in accordance with Article 25 of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.	
	XI.—Key Control Points: 1. Whether endorsements or guarantees have been approved by resolution of the Board of Directors. 2. Whether the endorsement or guarantee limits comply with the provisions of these Regulations. 3. Whether the endorsement or guarantee counterparties fall within the prescribed scope. 4. Whether endorsements or guarantees have been filed in accordance with the relevant laws and regulations.	Deleted in accordance with company management requirements.
<u>XI.</u> Improvement Plan for Excess Limits: Where business needs require an endorsement or guarantee amount exceeding the limits <u>prescribed in these Administrative Regulations</u>, and the conditions prescribed in the <u>Administrative Regulations</u> for Endorsements and Guarantees are satisfied, the matter shall be approved by the Board of Directors, and more than one-half of the directors shall jointly provide	<u>XII.</u> Improvement Plan for Excess Limits: Where business needs require an endorsement or guarantee amount exceeding the limits in these Operating Procedures, and the conditions prescribed in the Operating Procedures for Endorsements and Guarantees are satisfied, the matter shall be approved by the Board of Directors, and more than one-half	Amend the article number and make minor textual revisions.

Clause after amendment	Clause before amendment	Explanation of amendment
signed guarantees for any potential loss arising from the excess amount to the Company. The <u>Administrative Regulations</u> for Endorsements and Guarantees <u>shall</u> also be amended and submitted to the shareholders' meeting for ratification. Where the shareholders' meeting does not grant consent, a plan shall be established to eliminate the excess portion within a specified period, and the relevant improvement plan shall be submitted to the Audit Committee.	of the directors shall jointly provide signed guarantees for any potential loss arising from the excess amount to the Company. The <u>Operating Procedures</u> for Endorsements and Guarantees <u>must</u> also be amended and submitted to the shareholders' meeting for ratification. Where the shareholders' meeting does not grant consent, a plan shall be established to eliminate the excess portion within a specified period, and the relevant improvement plan shall be submitted to the Audit Committee.	
<u>XII.</u> Control Procedures for the Company's Handling of Endorsements and Guarantees by Subsidiaries: 1. Where any subsidiary of the Company intends to provide endorsements or guarantees for others, it shall <u>establish "Administrative Regulations for Endorsements and Guarantees" and</u> handle the matter in accordance with <u>the relevant regulations.</u> 2. Subsidiaries shall, before the 10th day of each month, prepare a detailed statement of endorsements and guarantees provided for others for the preceding month and submit the same to the Company for review. 3. When the Company's auditors conduct audits at subsidiaries in accordance with the annual audit plan, they shall also understand the implementation status of the subsidiaries' <u>Administrative Regulations</u>	<u>XIII.</u> Control Procedures for the Company's Handling of Endorsements and Guarantees by Subsidiaries: 1. Where any subsidiary of the Company intends to provide endorsements or guarantees for others, it shall handle the matter in accordance with these Administrative Regulations. 2. Subsidiaries shall, before the 10th day of each month, prepare a detailed statement of endorsements and guarantees provided for others for the preceding month and submit the same to the Company for review. 3. Internal auditors of subsidiaries shall audit the Operating Procedures for Endorsements and Guarantees and the implementation thereof at least quarterly and prepare written records thereof. If any material violation is discovered, the subsidiary	Change article numbering, make adjustments in accordance with company management requirements, and revise the wording as appropriate.

Clause after amendment	Clause before amendment	Explanation of amendment
for Endorsements and Guarantees. If any deficiency is discovered, the auditors shall continuously track the improvement status thereof and prepare a follow-up report to be submitted to the <u>Chairman</u> .	shall immediately notify the Company's audit unit in writing, and the Company's audit unit shall submit the written materials to the Audit Committee. 4. When the Company's auditors conduct audits at subsidiaries in accordance with the annual audit plan, they shall also understand the implementation status of the subsidiaries' Operating Procedures for Endorsements and Guarantees. If any deficiency is discovered, the auditors shall continuously track the improvement status thereof and prepare a follow-up report to be submitted to the <u>President</u> .	
<u>XIII.</u> Penalties for Responsible Personnel Violating These Operating Procedures: <u>Where the Company's managerial officers or responsible personnel violate these Administrative Regulations, disciplinary action shall be handled in accordance with the Company's employee performance assessment regulations.</u>	<u>XIV.</u> Penalties for Responsible Personnel Violating These Operating Procedures: Penalties shall be imposed depending on the severity of the circumstances in accordance Company's employee performance assessment regulations.	Amend article numbering and revise wording in accordance with applicable regulations.
<u>XIV.</u> Effective Date: These Regulations shall be implemented after review by the Audit Committee, approval by resolution of the Board of Directors, and submission to the shareholders' meeting for ratification; the same shall apply to any amendments hereto.	<u>XV.</u> Effective Date: These Regulations shall be implemented after review by the Audit Committee and approval by resolution of the Board of Directors, followed by submission to the shareholders' meeting for ratification; the same shall apply to any amendments hereto.	Amend article numbers and make minor wording revisions.

Attachment 15, " Rules of Shareholders' Meeting " comparison table of the articles before and after Amendment.

Ji-Haw Industrial, Co., Ltd.

" Rules of Shareholders' Meeting " comparison table of the articles before and after Amendment.

Clause after amendment	Clause before amendment	Explanation of amendment
3. (1~3 omitted) 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 <u>、 manual de la junta de accionistas y materiales complementarios de la reunión, etc</u> to the public information observation station, 30 days before the annual general meeting or 15 days before a special meeting. 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. (The remainder is omitted.)	3. (1~3 omitted) 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 remainder is omitted.)	In accordance with the amended provisions announced in Taiwan Stock Exchange Corporation Notice No. 1150002970, Tai-Zheng-Governance, dated March 5, 2026, and in coordination with the revisions to the "Regulations Governing the Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies."

Attachment 16, Opinion on the Necessity and Reasonableness of a Private Placement for 2026

Ji-Haw Industrial, Co., Ltd.

Necessity and Fairness Opinion of Private Placement

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

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

Designated use of opinion: For the exclusive use of Ji-Haw Industrial Co., Ltd. in the private placement of common shares in 2026

Reprot type: Necessity and Fairness Opinion of Private Placement

Appraiser: Grand Fortune Securities Co., Ltd.

Date: May 13,2026

Ji-Haw Industrial, Co., Ltd.

Assessment Opinion on the Necessity and Reasonableness of the Private Placement of Common Stock for the Fiscal 2026

I. Preface

Ji-Haw Industrial, Co., Ltd. (hereinafter referred to as “Jin Hao” or the “Company”) plans, in order to pursue sustainable development and expand its market presence, improve its financial structure, enhance operational management efficiency, and thereby strengthen its competitive advantage and shareholder equity, to conduct a private placement cash capital increase issuing ordinary shares for fiscal year 2026 in accordance with Article 43-6 of the Securities and Exchange Act. The Company intends to convene a Board of Directors meeting on May 13, 2026 to resolve and approve the private placement cash capital increase issuing ordinary shares. According to the proposal materials of that Board meeting, the total private placement amount shall not exceed 20,000 thousand shares. It is proposed that, after approval by the 2026 annual general shareholders’ meeting (hereinafter referred to as the “Shareholders’ Meeting”), the issuance may be carried out once or in multiple installments within one year from the date of the Shareholders’ Meeting resolution, with the number of installments limited to no more than three times.

The private placement targets are limited to specific persons that comply with Article 43-6 of the Securities and Exchange Act and the Financial Supervisory Commission’s Order No. Jin-Guan-Zheng-Fa-Zi No. 1120383220 dated September 12, 2023. The issuance price is planned to be no lower than 80% of the reference price. The company intends to propose to the shareholders’ meeting to authorize the board of directors, within a range not lower than the quorum resolution of the shareholders’ meeting, to set the final terms depending on future negotiations with specific persons and market conditions.

According to the “Regulations Governing the Handling of Private Placements of Securities by Public Companies,” if there is a change in at least one-third of the board seats within one year prior to the board’s resolution to conduct a private placement of securities and up to one year from the delivery date of such private placement securities, the company shall request a securities underwriter to issue an assessment opinion on the necessity and reasonableness of conducting the private placement. As the company added two directors (including one independent director) at the shareholders’ regular meeting on June 30, 2025, and one independent director resigned on July 31, 2025, resulting in a change in at least one-third of the board seats, the company has therefore commissioned this underwriter to provide an assessment opinion on the necessity and reasonableness of the company’s private placement case. The summarized assessment opinion is as follows:

II. Securities underwriter’s assessment opinion

(I) Ji-Haw’s financial condition, the company’s consolidated condensed balance sheets and income statements for the past three fiscal years are presented as follows:

Condensed Consolidated Balance Sheets

Unit: NT\$ thousand

Item	2023 (After recompilation)	2024 (After recompilation)	2025
Current assets	982,993	1,015,465	683,072
long-term investment	29,843	238,273	279,877
Property, plant, and equipment	297,446	299,525	313,532
right-of-use asset	51,961	109,777	82,034
Investment property	585,045	1,104,288	1,119,053
Intangible assets (including goodwill)	106,587	107,981	63,246
Other assets	97,087	70,614	78,192
Total non-current assets	1,167,969	1,930,458	1,935,934
Total assets	2,150,962	2,945,923	2,619,006
current liabilities	680,357	1,112,890	400,644
Non-current liabilities	134,873	244,548	877,361
Total liabilities	815,230	1,357,438	1,278,005
share capital	1,127,192	1,127,192	1,251,468
capital surplus	226,697	2,937	26,483
retained earnings	72,818	50,387	(244,688)
Other rights	(90,975)	336,631	290,394
Total equity attributable to owners of the parent company	1,335,732	1,517,147	1,323,657
Non-controlling interest	-	71,338	17,344
Total shareholders' equity	1,335,732	1,588,485	1,341,001
Net asset value per share (NTD)	11.85	14.09	10.72

Source: The company's financial statements audited and certified by a certified public accountant.

Condensed Statements of Comprehensive Income Unit:NT\$ thousand

Item	2023 (After recompilation)	2024	2025
Operating revenue	1,150,689	1,152,170	754,644
Operating costs	1,007,204	1,067,246	714,766
Gross Profit	143,485	84,924	39,878
Operating expenses	299,121	357,154	367,955
Operating profit (loss)	(155,636)	(272,230)	(328,077)
Non-operating income and expenses	(27,854)	603	6,838
Profit (loss) before tax	(183,490)	(271,627)	(321,239)
Income tax expense (benefit)	(45,172)	(16,638)	(22,142)
Net profit (loss) for the period	(138,318)	(254,989)	(299,097)
Basic earnings per share(NTD)	(1.23)	(2.21)	(2.55)

Source: The company's financial statements audited and certified by a certified public accountant.

(II) Assessment of Legality

The company's financial statements for fiscal 2025 show a net after-tax loss of NT\$299,097 thousand and accumulated losses of NT\$244,688 thousand. It is not subject to the restriction under Article 3 of the "Regulations Governing Private Placements of Securities by Public Companies," which requires that a public company must have a profit after tax in its most recent year and no accumulated losses in order to conduct a private placement of securities.

Upon reviewing the board meeting proposal materials dated May 13, 2025, the private placement investors are limited to specific persons who meet Article 43-6 of the Securities and Exchange Act and the Financial Supervisory Commission Order No. 1120383220 issued on September 12, 2023. The proposed issuance price will not be lower than 80% of the reference price. The company intends to propose to the shareholders' meeting to authorize the board of directors, within a scope not lower than the resolution threshold of the shareholders' meeting, to determine the final terms based on future negotiations with specific investors and market conditions, in compliance with the "Regulations Governing Private Placements of Securities by Public Companies."

(III) Assessment on the necessity and reasonableness for conducting the private placement

1. Assessment on necessity

Ji-Haw is a professional manufacturer of computer, computer peripheral, and communication product connection cables, operating in the midstream segment of Taiwan's information electronics industry, with Asia as its primary market. However, the market for consumer electronics connection cables has

slowed. To respond to these market changes, the connection cable industry is accelerating the adoption of smart manufacturing, automated inspection, and AI-based quality management systems. The Company has assessed that, in order to further enhance its technology and services and to create higher operational and product value, it intends to introduce specific investors who comply with applicable laws and regulations as the primary participants in its private placement.

The proceeds from this private placement are primarily intended to strengthen the Company's working capital, repay bank borrowings, fund reinvestments, or meet other financial needs. In selecting specific investors, the Company considers those who have a substantial understanding of its operations and whose participation is expected to be beneficial to its future business development. This does not preclude the possibility of subscription by insiders or related parties. By injecting capital from such investors, the Company aims to achieve sustainable development and expand its market presence. Securing stable long-term funding is expected to reduce operating costs, improve financial structure, enhance operational and managerial efficiency, and ultimately strengthen market competitiveness and shareholder equity. Therefore, the necessity of conducting this private placement is deemed reasonable.

Considering the conditions of the capital market, the timeliness and feasibility of capital raising, issuance costs, and the actual needs of introducing investors, a private placement offers a swift and convenient approach. In addition, the restrictions on the transfer of privately placed securities within three years can ensure a long-term cooperative relationship between the Company and the investors. Therefore, conducting this capital raising through a private placement and introducing private placement investors is deemed necessary.

2. Assessment of reasonableness

We have assessed the reasonableness of conducting the Private Placement from the following three aspects:

(1) Reasonableness on the procedures for the private placement

After review, the proposal materials for the board meeting that the company plans to convene on May 13, 2026 show that the discussion content of the agenda items, the issuance procedures, the basis for determining the private placement price, and the method for selecting specific investors all comply with the Securities and Exchange Act and relevant laws and regulations, and there are no material irregularities.

(2) Reasonableness of the Type of Securities to be Privately Placed

The type of securities to be issued in this private placement of cash capital increase is common shares, which is a type of security commonly issued in the market and widely accepted by investors. Therefore, the choice of securities for this private placement is considered reasonable.

(3) Reasonableness on the anticipated benefits from the Private Placement

This private placement allows the Company to raise capital in a timely and convenient manner. Through the infusion of funds, the Company can more quickly strengthen working capital, repay bank borrowings, fund reinvestments, or meet other financial needs. By securing stable long-term funding, the Company aims to achieve sustainable development and

expand its market presence. This is expected to reduce operating costs, improve financial structure, enhance operational and managerial efficiency, and ultimately strengthen market competitiveness and shareholder equity. Overall, this private placement is deemed to have a positive impact on the Company's financial condition, operations, and shareholder interests, and is considered reasonable.

3. Assessment of the selection of placees and the feasibility and necessity thereof

(1) Selection of placees

According to the proposal materials for the company's Board of Directors meeting scheduled for May 13, 2026, the subscribers for this private placement will be limited to specific persons who meet the requirements under Article 43-6 of the "Securities and Exchange Act" and the Financial Supervisory Commission Order No. Jin-Guan-Zheng-Fa-Zi 1120383220 dated September 12, 2023, and it does not rule out the possibility that insiders or related parties may subscribe.

(2) Feasibility and necessity of the applicant's recruitment

This company's private placement case introduces long-term investors, which can help the company expand its operational scale, accelerate the development of product lines and market channels, effectively enhance shareholders' interests, and contribute to the company's stable growth. The funds will be used to supplement working capital, repay bank loans, make reinvestments, or meet other funding needs. Considering that the company is strengthening its long-term development, after the capital injection, it can improve its financial structure, reduce financial costs, and enhance operational and management efficiency, which will have a positive effect on shareholders' equity. Therefore, the consultation with potential subscribers for this proposed private placement is considered to have its feasibility and necessity. The placement is deemed both feasible and necessary.

4. Impact of the Private Placement on the Company's Business, Financials, and Shareholder Equity

(1) Impact on the Company's Business

The proceeds raised from this private placement will be used to meet daily working capital requirements, repay bank borrowings, fund reinvestments, and address other financial needs. By injecting long-term capital, the Company can strengthen its financial structure, reduce interest burdens, enhance operational stability, and improve market competitiveness. This is expected to support the Company's business growth. Therefore, this private placement is anticipated to have a positive impact on the Company's operations.

(2) Impact on the Company's Financial Condition

The company plans to conduct a private placement capital increase by issuing common shares, with a total number not exceeding 20,000 thousand shares, at a price not lower than 80% of the reference price. If all funds are raised, the capital injection will strengthen the company's cash position. Through the investor's experience and knowledge, it is expected to help the company reduce operating costs and improve efficiency, thereby effectively enhancing the company's performance and competitiveness. Overall evaluation indicates that this private placement is expected to have a positive financial benefit for the company.

(3) Impact on Shareholder Equity

The company plans to carry out a private placement capital increase by issuing common shares, limited to no more than 20,000 thousand shares. If fully issued, this will account for approximately 13.36% of the total post-issuance share capital. The private placement investors may assist with various management and financial resources required for operations, provide operational management techniques, strengthen financial cost management, and support business development and expansion, thereby enhancing the company's competitive advantage.

At the same time, considering changes in the overall environment and market competition, the injection of funds from this private placement will provide long-term capital to meet future operational needs, improve the financial structure, and strengthen the company's fundamentals. In the long term, it is also expected to have a positive impact on shareholders' equity.

5. Summary of the Assessment Opinion

In summary, considering that the funds raised through this company's private placement will be used to strengthen working capital, repay bank loans, make reinvestments, or meet other funding needs, with the aim of achieving sustainable development and expanding its market presence, obtaining stable long-term funding can reduce operating costs, improve the financial structure, enhance operational management efficiency, and strengthen competitive advantages and shareholder equity. Regarding the company's long-term development, such measures are indeed necessary and reasonable. In addition, after review by the underwriter of the proposal materials for the company's Board of Directors meeting scheduled for May 13, 2026, the issuance plan content, issuance procedures, basis for determining the private placement price, and method for selecting specific investors all comply with the Securities and Exchange Act and relevant regulations, and no material irregularities were identified.

III. Other Statements

- (I) The content of this opinion letter is intended solely as a reference for the resolution of the Board of Directors of Jin Hao Industrial Co., Ltd. on May 13, 2026, and the resolution of the 2026 Annual General Shareholders' Meeting regarding this cash capital increase through the issuance of common shares, and shall not be used for any other purpose.
- (II) The content of this opinion statement is based on the proposal materials provided by Jin Hao Industrial Co., Ltd. regarding the board meeting scheduled to be held on May 13, 2026, as well as the company's financial information and announcements disclosed through the "Market Observation Post System," among other sources, for evaluation purposes. This opinion statement assumes no legal responsibility for any changes that may affect its content in the future due to modifications to the private placement plan or other circumstances of the company. This is hereby declared.

Appraiser:

Grand Fortune Securities Co., Ltd.

Representative: Bing-Jun Huang

May 13, 2026

(This seal can only be used for the Opinion on the Necessity and Reasonableness for Conducting a Private Placement by Ji-Haw Industrial, Co., Ltd. in 2026.)

Attachment 17, 2026 Regulations Governing the Issuance of Restricted Stock Awards for Employees

Ji-Haw Industrial, Co., Ltd.

2026 Regulations Governing the Issuance of Restricted Stock Awards for Employees

Article 1 Purpose of Issuance:

To attract and retain the necessary professional talent, incentivize employees, and enhance employee commitment to jointly create benefits for the company and its shareholders, ensuring the alignment of employee interests with shareholder interests, the company has established the "2026 Regulations Governing the Issuance of Restricted Stock Awards for Employees" (hereinafter referred to as "this regulation") in accordance with Article 267, Paragraph 9 of the Company Act and the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" (hereinafter referred to as the "Issuance Regulations") issued by the Financial Supervisory Commission.

Article 2 Period of Issuance:

Within one year from the date of receipt of the effective notification from the regulatory authority, the issuance may be carried out in one or more tranches based on actual needs. The actual issuance date will be determined by the chairman, as authorized by the board of directors.

Article 3 Eligibility Criteria for Employee Allocation:

- I. This reward program applies to full-time employees of the company and its domestic and foreign subsidiaries who are employed on the grant date of the restricted stock awards and meet certain performance criteria.
- II. The number of restricted employee rights shares allocated will be determined based on allocation criteria that consider factors such as length of service, job level, overall contributions, operational status, and other relevant factors. Before submitting for board approval, the allocation must be approved by the chairman. Employees with managerial roles or directors who are employees must first obtain the approval of the Compensation Committee, while non-managerial employees must obtain the approval of the Audit Committee.
- III. The total number of restricted employee rights shares that a single employee can cumulatively acquire, combined with the cumulative number of shares purchasable through employee stock options issued by the company according to Article 56-1, Paragraph 1 of "this regulation," shall not exceed 0.3% of the total issued shares of the company. Additionally, the cumulative number of shares purchasable through employee stock options issued according to Article 56-1, Paragraph 1 of "this regulation" shall not exceed 1% of the company's total issued shares. However, if the regulatory authority or legislation raises the limit for the allocation of restricted employee rights shares to a single employee in the future, this will be handled in accordance with the regulations set by the regulatory authority or legislation.

Article 4 Total Amount of Issuance:

A total of 1,900,000 shares of common stock will be issued, with a par value of NT\$10 per share, resulting in a total issuance amount of NT\$19,000,000.

Article 5 Conditions for Issuance of Restricted Employee Rights Shares and Restrictions on Shareholder Rights:

I. Issuance Price: The current issue is gratuitous.

II. Types of Issued Shares: New Common Shares.

III. Vesting Conditions: After employees are allocated restricted employee rights shares in accordance with this regulation, they must remain employed until the following vesting periods are fulfilled. Additionally, they must meet the annual individual performance evaluation results of at least a B grade or higher, and must not have violated the company's labor contract, work rules, non-compete agreement, confidentiality agreement, or any contractual provisions with the company. The percentage of shares that can be vested under these conditions is as follows:

1. After one year of service after being allotted: 50% of the number of allotted shares, and must meet the conditions of B (inclusive) and above in the annual personal performance appraisal.
2. After two years of service after being allocated: 50% of the number of allocated shares, and must meet the conditions of annual personal performance appraisal B (inclusive) and above.

IV. Measures to be taken when employees fail to meet the vesting conditions:

1. When employees do not meet the conditions established in Article 3, the company will reclaim their shares free of charge and proceed with cancellation.
2. Voluntary resignation, termination, dismissal, and retirement: Any unvested restricted stock will be deemed to have not met the vesting conditions effective from the date of resignation or retirement, and the company will reclaim the shares free of charge and proceed with cancellation.
3. Leave of absence without pay: If an employee is granted a leave of absence without pay during the period of receiving restricted stock, the employee will be considered to have not met the vesting conditions during this period. Upon returning to their original position, the restoration of their rights will be subject to approval by the chairman, who will reassess the vesting conditions, distribution ratio, and timelines within the allocated shares.
4. In the event of general death or disability resulting from a work-related accident that prevents the employee from continuing in their position:
 - (1) If an employee is unable to continue in their position due to disability resulting from a work-related accident, any unvested restricted stock will be fully vested at the time of resignation.
 - (2) In the event of death due to a work-related accident or general death, any unvested restricted stock will fully vest. Heirs may apply to receive the vested shares or associated rights upon completing the necessary legal procedures and providing relevant documentation.
5. Job transfer: When an employee requests a transfer to a subsidiary included in the consolidated financial statements, the restricted stock will

be treated as if the employee voluntarily resigned. However, for employees assigned to a subsidiary by the company due to operational needs, their restricted stock will not be affected by the transfer.

6. If the company undergoes organizational restructuring in accordance with the Mergers and Acquisitions Act, any unvested restricted stock will be considered as either meeting or not meeting the vesting conditions, as well as the applicable vesting ratio, subject to approval by the board of directors.
7. If an employee has made outstanding contributions or is in special circumstances at the time of termination of employment, any unvested restricted stock will be considered as either meeting or not meeting the vesting conditions and the applicable vesting ratio. The chairman of the company is authorized to individually determine this based on the actual situation.

V. The restricted stock that the company reclaims without compensation will be canceled.

VI. Circumstances under which share rights are restricted prior to meeting vesting conditions:

1. Before the employee has met the vesting conditions after being allocated new shares, they are not allowed to sell, pledge, transfer, gift, encumber, or otherwise dispose of the shares that are subject to restrictions on employee rights, except through inheritance.
2. Before the employee has met the vesting conditions after being allocated new shares, their rights to attend shareholder meetings, propose items, speak, vote, and participate in elections shall be the same as those of the company's issued common shares, and shall be executed in accordance with the trust custody agreement.
3. The restricted employee rights shares allocated to the employee under these regulations shall not have rights to profit distribution, including but not limited to dividends, legal reserves, and capital reserves, before the vesting conditions are met. The relevant operational procedures shall be executed in accordance with the trust custody agreement.
4. The record date for the company's bonus shares allocated free of charge, cash dividend transfer suspension date, cash capital increase subscription transfer suspension date, the shareholder meeting transfer suspension period stipulated in Article 165, Paragraph 3 of the Company Act, or any other legally mandated transfer suspension period due to factual occurrences will remain in effect until the rights distribution record date. Employees who meet the vesting conditions during this period will have their restricted shares released according to the time and procedures specified in the trust custody agreement or relevant regulations.
5. If the company carries out a cash capital reduction or any other non-statutory capital reduction during the vesting period, the restricted employee rights shares shall be canceled in proportion to the reduction. In the case of a cash capital reduction, the returned cash must be placed in trust and can only be delivered to the employee upon meeting the vesting conditions and deadlines. However, if the vesting conditions are not met by the deadline, the company will reclaim the cash.

VII. Other agreements:

1. After the issuance of restricted stock, it must be held in a stock trust. Until the vesting conditions are met, employees may not request the return of the restricted stock from the trustee for any reason or in any manner.
2. During the period that the restricted stock is held in trust, the company or a designated representative will have full authority to act on behalf of the employees in dealings with the stock trust custodian. This includes, but is not limited to, negotiating, signing, amending, extending, terminating the trust agreement, and providing instructions regarding the delivery, use, and disposal of the trust assets.

Article 6: Signing and confidentiality:

- I. Employees receiving restricted stock must complete the signing of the "Restricted Stock Receipt Agreement" and follow the related trust custody procedures as notified by the company's designated department before they are considered to have acquired the restricted stock. Failure to complete the required document signing will be deemed as a waiver of the restricted stock rights.
- II. Employees and any holders of restricted stock and associated rights obtained under this policy must comply with the provisions of this policy and the "Restricted Stock Receipt Agreement." Violations will be considered as not meeting the vesting conditions. Additionally, employees must adhere to the company's confidentiality regulations regarding compensation and may not inquire about or disclose information related to the restricted stock, including amounts granted or personal benefits, to others. In case of violations, the company reserves the right to reclaim and cancel any unvested restricted stock that has not met the vesting conditions.

Article 7: Taxes

The taxation related to the restricted stock granted under this policy shall be handled in accordance with the laws and regulations of the Republic of China and the country where the employee is located at that time.

Article 8: Other Important Matters

- I. This policy shall be implemented upon approval by more than two-thirds of the directors present at the board meeting, with a majority of the attending directors in favor, and after filing with the relevant authorities. If amendments are necessary due to changes in laws, regulatory requirements, or other factors, the chairman is authorized to revise this policy, which must then be submitted to the board for ratification before issuance.
- II. For any matters not covered by this policy, unless otherwise provided by law, the board of directors or its authorized representatives are fully empowered to amend or execute this policy in accordance with relevant laws.

Appendix 1

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 has a profit for the year, it shall allocate 3% to 15% as employee compensation (of which at least 25% shall be distributed to grassroots employees) 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. Directors' remuneration shall be paid in cash only.

The aforementioned allocations shall be resolved by a special resolution of the Board of Directors and reported to the shareholders' meeting.

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.

The 39th amendment was made on June 30, 2025

Appendix 2

Ji-Haw Industrial, Co., Ltd.

Rules of Shareholders' Meeting (Before Amendment)

- 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 3

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 4

Ji-Haw Industrial, Co., Ltd.

Shareholding of Directors

1. The company's paid-in capital amount is NTD1,296,468,510, with a total of 129,646,851 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, 2026), 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	
				No. of shares	Shareholding ratio	No. of shares	Shareholding ratio
Chairman	Hao-Ji Shi	2023.06.29	3 years	0	0%	1,000	0%
Director	Chao-Yang He	2023.06.29	3 years	0	0%	60,000	0.04%
Director	Bai-Hu Zeng	2023.06.29	3 years	0	0%	0	0%
Director	Chen Kuo	2023.06.29	3 years	0	0%	0	0%
Corporate Director	Golden Intelligence AI Investment Co., Ltd.	2025.06.30	1 year	2,000	0%	12,429,600	9.59%
Independent director	En-Guo Wang	2023.06.29	3 years	2,000	0%	0	0%
Independent director	Xin-Jie Gong	2023.06.29	3 years	0	0%	0	0%
Independent director	Tzu-Chi Wu	2025.06.30	1 year	0	0%	0	0%
Total number and ratio of shareholding by directors				4,000	0%	12,490,600	9.63%

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.