

Stock Code : 5285



2025 Annual Shareholders' Meeting Meeting Agenda

Shareholders' Meeting time : June 25, 2025 (Wednesday) at 10:00 am.

Shareholders' Meeting Venue : No. 58, Jhong Yang Rd, Nanzih Dist, Kaohsiung City (the conference room on the 7th floor of JLT Operation Headquarters)

Notice to readers

This English-version meeting agenda is a summary translation of the Chinese version. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

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JIH LIN TECHNOLOGY CO., LTD.

Procedures for the 2025 Annual Shareholders' Meeting

- I. Call the Meeting to Order
- II. Chairperson Ready
- III. Chairperson's Opening Remarks
- IV. Report Items
- V. Ratification Items
- VI. Discussion Items
- VII. Extempore Motions
- VIII. Meeting Adjourned

JIH LIN TECHNOLOGY CO., LTD.

Agenda of 2025 Annual Shareholders' Meeting

Convening method: Physical shareholders meeting

Time : June 25, 2025 (Wednesday) at 10:00 am.

Place : No. 58, Jhong Yang Rd, Nanzih Dist, Kaohsiung City (the conference room on the 7th floor of JLT Operation Headquarters)

- I. Announce number of shareholders present and Call the Meeting to Order
- II. Chairperson's Opening Remarks
- III. Report Items
 1. Business report for 2024.
 2. Audit Committee's review report on the 2024 financial statements.
 3. Distribution of compensation to employees and remuneration to directors in 2024.
 4. Remuneration paid to Directors in 2024.
 5. Cash dividends for distribution of 2024 earnings.
 6. Cash distribution from capital surplus.
- IV. Ratification Items
 1. Adoption of the 2024 business report and financial statements.
 2. Adoption of the Proposal for Distribution of 2024 earnings.
- V. Discussion Items
 1. To amend some provisions the "Articles of Incorporation".
 2. Release of the directors from non-compete restrictions
- VI. Extempore Motions
- VII. Meeting Adjourned

Report Items

Item No. 1 : Proposed by the Board of Directors

Subject : Business report for 2024.

Description : Business report for 2024, please refer to Annex I on pages 7 to 9.

Item No. 2 : Proposed by the Board of Directors

Subject : Audit Committee's review report on the 2024 financial statements.

Description : Audit Committee's review report on the 2024 financial statements, please refer to Annex II on page 10.

Item No. 3 : Proposed by the Board of Directors

Subject : Distribution of compensation to employees and remuneration to directors in 2024.

Description : 1. The Company's net profit before tax was NTD 280,297,542 in 2024. In accordance with the Articles of Incorporation that 2% to 10% of profit shall be allocated as employee's compensation and no more than 2% of profit shall be allocated as director's remuneration when there is a profit for the year. The distribution of employee compensation in cash is NTD 8,405,608, and the director remuneration is NTD 1,440,000. In addition, independent directors will receive a fixed monthly amount of remuneration, totaling NTD 1,440,000 for the entire year.

Item No. 4 : Proposed by the Board of Directors

Subject : Remuneration paid to Directors in 2024

Description : 1. Remuneration to Directors is determined based on article 19 of the Articles of Incorporation. The Company shall allocate less than 2% of net income as the remuneration to directors and supervisors if there is profit gain in the year, and evaluate the reasonable remuneration by evaluating the involvement of directors in the business operation of the Company and their contributions to the Company including financial benchmark such as company profit, and then resolved by the Remuneration Committee and Board of Directors. Independent directors have their fixed monthly remuneration determined by the Board of Directors, and do not participate in the distribution of remuneration when the Company makes profits

2. For the remuneration received by directors, including the remuneration policy, content and amount of individual remuneration, please refer to Annex III on page 11.

Item No. 5 : Proposed by the Board of Directors

Subject : Cash dividends for distribution of 2024 earnings.

Description : 1. In accordance with the article 19-1 of the Articles of Incorporation, the dividends paid to shareholders shall be paid in cash, and the Board of Directors is authorized to make resolution and report to the shareholders' meeting. Cash dividends is proposed to be paid amounted to NTD 81,632,741 (NTD 0.8 per share).

2. Cash dividends were rounded to the nearest whole number. The total amount of cash dividends less than NTD 1 was adjusted from the chairperson to contact a designated party for person.

3. The case has been approved by the Board of Directors and authorized the chairperson to set another ex-dividend base date, payment date and other related matters ; If the dividend rate changes due to changes in the number of outstanding ordinary shares of the company thereafter, the chairperson is authorized to make adjustment at full discretion.

Item No. 6 : Proposed by the Board of Directors

Subject : Cash distribution from capital surplus.

Description : 1. In accordance with article 19-2 of the Articles of Incorporation, the Board of Directors is authorized to make a resolution to allocate and pay NTD 122,449,111 in cash from capital reserve within the range at the premium of convertible bonds converted into ordinary shares to shareholders. Distribution of payout is as the shareholding ratio stated in the shareholder list in base date. The Company pays NTD 1.2 per share and reports to the shareholders' meeting.

2. Cash dividends were rounded to the nearest whole number. The total amount of cash dividends less than NTD 1 was adjusted from the chairperson to contact a designated party for person.

3. The case has been approved by the Board of Directors and authorized the chairperson to set another ex-dividend base date, payment date and other related matters ; if the dividend rate changes due to changes in the number of outstanding ordinary shares of the company thereafter, the chairperson is authorized to make adjustment at full discretion.

Ratification Items

Item No. 1 : Proposed by the Board of Directors

Subject : Adoption of the 2024 business report and financial statements.

Description : 1. The financial statements of the Company for the year 2024 had been audited by CPA Cheng-Chu Chen and CPA Kuo-Sen Hung from Ernst & Young, and an audit report had been issued. The business report, individual financial statements and consolidated financial statements mentioned before were reviewed in the Audit Committee, and the audit committee review report was issued.

2. Please refer to Annex1 from pages 7 to 9 and Annex IV from page 12 to 27 for above statements

3. Ask for recognition.

Resolutions :

Item No. 2 : Proposed by the Board of Directors

Subject : Adoption of the Proposal for Distribution of 2024 earnings.

Description : 1. The Company's 2024 Earnings distribution Statement had been approved by the Board of Directors and reviewed by the Audit Committee.

2. Please refer to Annex V on page 28 for the 2024 earning distribution statement.

3. Ask for recognition

Resolutions :

Discussion Items

Item No. 1 : Proposed by the Board of Directors

Subject : To amend some provisions of the “Articles of Incorporation”.

Description : 1. In accordance with the Financial management certificate No. 1130385442 issued by the Financial Supervision and Administration Commission dated November 8, 2024, the Company plans to revise some provisions of “Articles of Incorporation”.

2. Please refer to Annex VI on the manual pages 29 to 31 for comparison table of amendments to the “Articles of Incorporation”.

3. Ask for discussion.

Resolutions :

Item No. 2 : Proposed by the Board of Directors

Subject : Release of the directors from non-compete restrictions

Description : 1. According to Article 209 of Company Act, “A director who does anything for himself or on behalf of another person that is within the scope of the company’s business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval”

2. Because of operational needs and business considerations, and under the premise of not causing any harm or detriment to the company's interests, it is proposed to ask the approval of the shareholders' meeting for restrictions on competitive activities for new directors.

3. For details for release of the directors from non-compete restrictions, please refer to Annex VII on page 32.

4. Ask for discussion.

Resolutions :

Extempore Motions

Meeting Adjourned

JIH LIN TECHNOLOGY CO., LTD.

Business report

I. Business report for 2024

(1) Operating plan and implementation result

In 2024, the global economy faces multiple opposing factors, with an estimated annual economic growth rate of 3.2%. The semiconductor industry, to which the Company belongs, is experiencing a dual-axis development trend. In recent years, the rapid advancement of artificial intelligence technology has prompted major tech companies to invest in cloud AI and edge AI to integrate business development. Additionally, various governments, considering geopolitical risks, are investing in digital sovereignty projects to establish sovereign AI, ensuring national security and interests. This trend is driving the growth of both logic ICs and memory ICs, with semiconductor sales expected to increase from \$526.9 billion in the previous year to \$626.9 billion in 2024. On the other hand, discrete components, optical, and sensor devices are primarily used in new energy vehicles, home appliances, and handheld consumer devices. Due to the post-pandemic decline in panic buying and the impact of global inflation, product sales have slowed. As a result, these three semiconductor segments have seen a reduction in market share. Additionally, the overall power lead frame industry is facing challenges due to sluggish demand in the European and American new energy vehicle and industrial product markets, as well as Chinese industry customers shifting their procurement policies to favor local suppliers. This has intensified price competition, making stable global supply chain development more difficult. Due to these factors, the Company's consolidated revenue declined by 2.04% compared to the previous year, amounting to NTD 5.027 billion, with earnings per share of NTD 2.52.

(2) Financial Income/Expenses and Profitability

Data are listed as below:

Unit: NTD thousand

Item		2024	2023	Rate of Change(%)	
Financial Income	Consolidated Net revenue	5,026,851	5,131,552	(2.04)%	
	Consolidated Gross profit	694,990	717,171	(3.09)%	
	Consolidated Net income	257,001	178,637	43.87%	
Profitability	Return on Assets (%)	5.47%	3.85%	42.08%	
	Return on Equity (%)	8.76%	5.97%	46.73%	
	Ratio to paid in capital(%)	Operating income	21.26%	22.13%	(3.93)%
		Net income before income tax	31.74%	27.03%	17.42%
	Net Profit Margin (%)	5.11%	3.48%	46.84%	
	Earnings per Share (NTD)	2.52	1.75	44.00%	

(3) Research and development status

1. The demand for artificial intelligence and smart transportation systems has caused the scale, density, and number of global data centers to grow exponentially, and the demand for electricity remains high. The power supplies of such equipment have high output power, high power density, and high energy efficiency characteristics, and generate demand for components with high voltage, high current, and low impedance. In response to customer needs, the Company develops lead frame for over-voltage, over-current and circuit protection to capture the market.
2. To introduce diverse metal surface processing solution that promote product differentiation and enhance product competitiveness as customer's demand on automotive power device.
3. To strengthen the development capabilities of heterogeneous materials in response to the development trend of semiconductor packaging technology integration and multi-layer stacking, materials, aligning the increasingly diversified development characteristics of the current semiconductor supply chain and capture business opportunities.
4. To align with the industrial developing trend for conductive heat dissipation and enhance our collaborative technology development capabilities with customers to capture business opportunities.

II. Future Development

In 2024, the global economy, influenced by multiple factors, is estimated to achieve an annual growth rate of 3.2%. In 2025, with former President Donald Trump returning to office and adopting an "America First, Tariffs First" policy approach, reducing the U.S. trade deficit is expected to become a central policy goal, with increased tariffs considered one of the main strategies to achieve this. Additionally, geopolitical tensions and the ongoing U.S.-China technology rivalry are projected to be three of the most significant factors shaping global political and economic developments in 2025. On the other hand, the advancement of AI servers is driving the development of applications in artificial intelligence, robotics, and edge computing. Consequently, the semiconductor industry is expected to continue its expansion. In 2025, global semiconductor sales are forecast to grow by 11.2% year-over-year, reaching USD 697.2 billion. Regarding power discrete components, product development in recent years has primarily targeted applications in new energy vehicles (NEVs), especially in high-voltage and high-current IGBT and MOSFET chips, as well as automotive diodes. Global NEV sales in 2024 are estimated to reach approximately 16.26 million units. Although this marks a year-over-year increase, sales are expected to remain heavily concentrated in mainland China. Due to inflation, consumers in Europe and the U.S. are becoming more cautious about vehicle upgrades. Additionally, the localization of raw material procurement in China and increased tariffs on Chinese car imports by major Western countries may negatively impact short-term sales of automotive semiconductors and related components. Nevertheless, technological advancements continue to drive the development of cloud and edge computing-based AI technologies, further

fueling the growth of GPUs (Graphics Processing Units) and NPUs (Neural Processing Units). GPUs, central to cloud-based AI servers, generate significant computing power demands and electricity consumption, requiring specific power supply and configuration planning, thereby increasing the use of power components. NPUs, benefiting from edge computing applications, are expected to drive demand for the next generation of PCs, smartphones, and consumer electronics, thus positively impacting power component usage. Therefore, power lead frames will play a crucial role in future development. It is projected that the global sales of power discrete components will grow by 5.8% in 2025 compared to 2024, reaching USD 33.4 billion. JIH LIN Group already holds a significant position in the global power lead frame industry and has established a comprehensive supply chain network throughout the Asia-Pacific region. As an integral player in the semiconductor materials industry, the company will adopt the following strategies to respond to future developments. The details are as follows:

(1) Short-term operating policy

1. To adjust short term operation flexibly in line with customer demands and market changes.
2. To undertake a greenhouse gas inventory project and subsequent sustainability development initiatives.
3. To keep a weather eye on potential global supply chain adjustments triggered by changes in U.S. trade policies under the new administration. Leverage existing supply locations and distribution strategies to ensure customer integration across the Group's operational sites.

(2) Long-term development strategy

1. To align with the trend of automobile electronic development and new energy vehicles supply chain development, intensify cooperative opportunity with IDM customer and other accessory factory. To improving development ability on power modular of the new energy vehicles, and exploit automotive power semiconductor grow.
2. Currently, the power demand for each GPU chip is approximately 1kW, and it is estimated to reach 2kW by 2030. The Company is collaborating with customers to develop corresponding power lead frame and is also investing in the research and production of other stamping components.
3. To utilize the advantage of product development, production and sales in each related parties of the Group, implement integrated decision-making and localized manufacturing, thereby optimizing supply chain resilience.
4. To extend the Group's exceptional copper and metal processing capabilities to other product, leverage experience in high-power component design specifications, as well as thermal and electrical conductivity performance requirements, advancing technological diversity.

Chairperson : Shang-Yen Tsai

General manager : Shang-Ming Tsai

Accounting Supervisor : Chia-Chen Chang

JIH LIN TECHNOLOGY CO., LTD.

Audit Committee's Review Report

The Board of Directors sent the Company's annual business report, financial statements and earnings distribution proposal, etc. of 2024, of which the financial statements were audited and completed by Ernst & Young, and an audit report was issued. The above-mentioned business report, financial statement and profit distribution proposal have been reviewed by the Audit Committee and found that there is no inconsistency. The report is as above in accordance with the provisions of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Law.

Sincerely

2025 Annual Shareholders' Meeting of JIH LIN TECHNOLOGY CO., LTD

JIH LIN TECHNOLOGY CO., LTD

Convener of the audit committee : En-Cih Jheng

March 12, 2025

JIH LIN TECHNOLOGY CO., LTD.

Remuneration Paid to Directors in 2024

Remuneration Paid to Directors and Independent Directors

In Thousands of New Taiwan Dollars

Title	Name	Remuneration to Directors								Total of A, B, C and D as a % of Net Income		Compensation Earned by Being an Employee of JIH LIN or JIH LIN's Consolidated Entities								Total of A, B, C, D, E, F and G as a % of Net Income		Compensation from Non-consolidated Affiliates or Parent Company
		Base Compensation (A)		Severance Pay and Pensions (B)		Compensation to Directors (C)		Allowance (D)				Base Compensation, Bonus and Allowances, etc (E)		Severance Pay and Pensions (F)		Employee Compensation (G)						
		From the Company	From All Consolidated Entities	From the Company	From All Consolidated Entities	From the Company	From All Consolidated Entities	From the Company	From All Consolidated Entities	From the Company	From All Consolidated Entities	From the Company	From All Consolidated Entities	From the Company	From All Consolidated Entities	From the Company		From All Consolidated Entities		From the company	From All Consolidated Entities	
																Cash	Stock	Cash	Stock			
Chairperson	Shang-Yen Tsai	—	—	—	—	360	360	—	—	0.14%	0.14%	2,520	2,520	—	—	210	—	210	—	1.20%	1.20%	None
Director	Shang-Ming Tsai	—	—	—	—	360	360	—	—	0.14%	0.14%	2,520	2,520	108	108	210	—	210	—	1.20%	1.20%	
Director	Meng-Wei Tsai	—	—	—	—	360	360	—	—	0.14%	0.14%	2,496	2,496	108	108	177	—	177	—	1.18%	1.18%	
Director	Cheng-Han Jiang	—	—	—	—	360	360	42	42	0.17%	0.17%	—	—	—	—	—	—	—	—	0.17%	0.17%	
Independent Director	En-Cih Jheng	480	480	—	—	—	—	42	42	0.20%	0.20%	—	—	—	—	—	—	—	—	0.20%	0.20%	
Independent Director	Jhe-Hong Wu	480	480	—	—	—	—	42	42	0.20%	0.20%	—	—	—	—	—	—	—	—	0.20%	0.20%	
Independent Director	Li-Jhu Wu	480	480	—	—	—	—	42	42	0.20%	0.20%	—	—	—	—	—	—	—	—	0.20%	0.20%	

Note : Remuneration to Directors is determined based on article 19 of the Articles of Incorporation. The Company shall allocate less than 2% of net income as the remuneration to directors if there is profit gain in the year, and evaluate the reasonable remuneration by evaluating the involvement of directors in the business operation of the Company and their contributions to the Company including financial benchmark such as company profit, and then resolved by the Remuneration Committee and Board of Directors. Independent directors have their fixed monthly remuneration determined by the Board of Directors, and do not participate in the distribution of remuneration when the Company makes profits.

Independent Auditors' Report

To JIH LIN TECHNOLOGY CO., LTD.

Opinion

We have audited the accompanying parent company only balance sheets of JIH LIN TECHNOLOGY CO., LTD. (the “Company”) as of December 31, 2024 and 2023, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2024 and 2023, and notes to the parent company only financial statements, including the summary of significant accounting policies (collectively “the parent company only financial statements”).

In our opinion, the parent company only financial statements referred to above are fairly presented, in all material respects, the parent company only financial position of the Company as of December 31, 2024 and 2023, and their parent company only financial performance and cash flows for the years ended December 31, 2024 and 2023, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the parent company only financial statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2023 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the Company's parent company only financial statements for the year ended December 31, 2024 are stated as follows:

Revenue recognition

The net revenue recognized by the Company in 2024 amounted to NT\$1,885,056 thousand, mainly from the sale of semiconductor wire racks and molds produced and manufactured by the Company. The sale of its finished products of semiconductor lead frame involved different trading terms. It is necessary to determine the performance obligations and the time point of their satisfaction, therefore, we considered the recognition of revenue from contracts with customers as a key audit matter. Our audit procedures included, but were not limited to, assessing the appropriateness of the accounting policies for revenue recognition; evaluate and test the effectiveness of the internal control design and execution of revenue recognition, select samples to perform a detailed test of the transaction and review the significant terms and conditions in the contract to confirm the authenticity of the transaction and the correctness of the time point of recognition; review the significant return and discount of goods in the subsequent period to confirm the correctness of the recognition of sales revenue as of the balance sheet date; perform the sales cut-off point test in the period before and after the balance sheet date and to take samples and verify the relevant vouchers to determine the correctness of the transaction recognition point; use audit sampling for confirmations to verify ending balance and important sales terms for accounts receivable; conduct a journal entry testing and examine the preparation or sale of the goods as a transaction. We also assessed the adequacy of disclosures of operating revenue. Please refer to Notes 4 and 6 to the Company's parent company only financial statements.

Valuation for inventories

As of December 31, 2024 the Company's net inventories amounted to NT\$423,252 thousand, which accounted for 9% of total assets and were significant to the Company. As the raw material of the inventories is significantly impacted by international copper price, management has to estimate the trend of copper price and assess purchase quantity based on purchase orders and the production schedule, which will impact the valuation of net realizable value of inventories. Therefore, we determined this a key audit matter. Our audit procedures included, but not limited to, assessing the appropriateness of accounting policies for allowance to reduce inventory to market; considering the internal process of the inventory unit cost and the correctness of calculation; verifying the aging interval of inventory aging schedule and recheck the provision for allowance based on inventory aging; conducting analytical procedures on gross margin; assessing the net realizable value determined by management; and reviewing the management's inventory plan and selecting the important stock location for inventory observation to confirm the quantity and the status of the inventory. We also assessed the adequacy of disclosures of inventories. Please refer to Notes 5 and 6 to the Company's parent company only financial statements.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including audit committee or supervisors, are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 auditing standards generally accepted in the Republic of China 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 parent company only financial statements.

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only 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 the Company.
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 to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the parent company only 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only 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 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 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 2024 parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditor's 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.

Chen, Cheng-Chu

Hung, Kuo-Sen

Ernst & Young, Taiwan

March 12, 2025

English Translation of Financial Statements Originally Issued in Chinese
JIH LIN TECHNOLOGY CO., LTD
PARENT COMPANY ONLY BALANCE SHEET
As of December 31, 2024 and 2023
(Amounts in thousands of New Taiwan Dollars)

Assets		December 31, 2024		December 31, 2023		Liabilities and stockholders' equity		December 31, 2024		December 31, 2023	
Items	Note	Amount	%	Amount	%	Items	Note	Amount	%	Amount	%
Current assets						Current liabilities					
Cash and cash equivalents	4/ 6. (1)	\$285,753	6	\$323,614	7	Short-term borrowings	6. (10)	\$280,000	7	\$250,000	6
Notes receivable, net	4/ 6. (2),(15)	2,224	0	5,806	0	Contract liabilities - current	6. (14)	2,983	0	5,413	0
Account receivable, net	4/ 6. (3),(15)	312,046	6	326,439	7	Account payable		10,632	0	25,476	1
Account receivable - related parties, net	4/ 6. (3),(15)/ 7	17,468	0	28,459	0	Account payable - related parties	7	105,417	2	100,965	2
Other receivable		3,274	0	1,322	0	Other payable		61,884	1	79,711	2
Inventories	4,6. (4)	423,252	9	500,536	10	Other payable - related parties	7	13,675	0	19,841	0
Prepayments		2,424	0	4,546	0	Current tax liabilities	4,6. (20)	534	0	14,857	0
Other current assets		3	0	33	0	Current lease liabilities	4,6. (16)	2,555	0	3,320	0
Total current assets		<u>1,046,444</u>	<u>21</u>	<u>1,190,755</u>	<u>24</u>	Current portion of long-term borrowings	6. (11)	721,007	15	150,168	3
						Other current liabilities		453	0	846	0
						Total current liabilities		<u>1,199,140</u>	<u>25</u>	<u>650,597</u>	<u>14</u>
Non-current assets						Non-current liabilities					
Investments accounted for using the equity method	4/ 6. (5)	3,033,478	61	2,697,826	56	Long-term borrowings	6. (11)	597,972	11	1,168,979	24
Property, plant, and equipment	4/ 6. (6)	580,044	12	629,437	13	Deferred tax liabilities	4/ 6. (20)	80,881	2	62,639	1
Right-of use assets	4/ 6. (16)	47,941	1	59,484	1	Non-current lease liabilities	4/ 6. (16)	81,778	2	99,130	2
Investment property, net	4/ 6. (7)	212,886	4	225,238	5	Other non-current liabilities - others		10,000	0	10,000	0
Intangible assets	4/ 6. (8)	799	0	1,634	0	Net defined benefit liability, non-current	4/ 6. (12)	1,247	0	905	0
Deferred tax assets	4/ 6. (20)	37,006	1	56,358	1	Total non-current liabilities		<u>771,878</u>	<u>15</u>	<u>1,341,653</u>	<u>27</u>
Other non-current assets	6. (9)	9,397	0	804	0	Total liabilities		<u>1,971,018</u>	<u>40</u>	<u>1,992,250</u>	<u>41</u>
Total non-current assets		<u>3,921,551</u>	<u>79</u>	<u>3,670,781</u>	<u>76</u>	Equity attributable to owners of the parent					
						Capital					
						Common stock	6. (13)	1,020,409	21	1,020,409	21
						Total capital		<u>1,020,409</u>	<u>21</u>	<u>1,020,409</u>	<u>21</u>
						Capital surplus	6. (13)	556,531	11	668,776	14
						Retained earnings					
						Legal reserve	6. (13)	315,154	6	297,461	6
						Special reserve	6. (13)	200,365	4	133,965	3
						Unappropriated earnings		1,029,967	21	949,040	19
						Total retained earnings		<u>1,545,486</u>	<u>31</u>	<u>1,380,466</u>	<u>28</u>
						Other equity		(125,449)	(3)	(200,365)	(4)
						Total equity		<u>2,996,977</u>	<u>60</u>	<u>2,869,286</u>	<u>59</u>
Total assets		<u>\$4,967,995</u>	<u>100</u>	<u>\$4,861,536</u>	<u>100</u>	Total liabilities and equity		<u>\$4,967,995</u>	<u>100</u>	<u>\$4,861,536</u>	<u>100</u>

English Translation of Financial Statements Originally Issued in Chinese

JIH LIN TECHNOLOGY CO., LTD

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2024 and 2023

(Amounts in thousands of New Taiwan Dollars, except for earnings per share)

Items	Note	2024		2023	
		Amount	%	Amount	%
Net revenue	4/ 6. (14)/ 7	\$1,885,056	100	\$2,115,459	100
Cost of goods sold	4/ 6. (4),(17)/ 7	(1,735,123)	(92)	(1,959,094)	(93)
Gross profit		149,933	8	156,365	7
Unrealized gross profit on sales		(1,121)	(0)	(4,119)	(0)
Realized gross profit on sales		4,119	0	7,764	0
Gross profit, net		152,931	8	160,010	7
Operating expenses	4/ 6. (16),(17)/ 7				
Selling expenses		(28,585)	(2)	(33,844)	(2)
Administrative expenses		(108,033)	(5)	(118,547)	(5)
Research and development expenses		(12,273)	(1)	(12,708)	(1)
Expected credit (losses)	4/ 6. (15)	(38)	0	(30)	0
Total operating expenses		(148,929)	(8)	(165,129)	(8)
Operating income		4,002	(0)	(5,119)	(1)
Non-operating income and expenses					
Interest income	6. (18)	2,254	0	4,630	0
Other income	6. (18)	45,475	2	2,323	0
Other gains and losses	6. (18)	24,251	1	20,039	1
Finance costs	6. (18)	(34,693)	(2)	(32,076)	(2)
Share profit of subsidiaries, associates, and joint ventures accounted for using the equity method	4	239,008	13	238,781	12
Total non-operating income and expenses		276,295	14	233,697	11
Net income before income tax		280,297	14	228,578	10
Income tax (expense)	6. (20)	(23,296)	(1)	(49,941)	(2)
Net income		257,001	13	178,637	8
Other comprehensive income					
Items that will not be reclassified subsequently to profit or loss					
Remeasurements of defined benefit plan	6.(12),(19)	(144)	(0)	(1,706)	(0)
Items that may be reclassified subsequently to profit or loss					
Exchange differences on translation of foreign operations	6. (19)	93,645	5	(83,000)	(4)
Income tax related to items that may be reclassified subsequently to profit or loss	6. (19),(20)	(18,729)	(1)	16,600	1
Total other comprehensive income (loss), net of tax		74,772	4	(68,106)	(3)
Total comprehensive income		\$331,773	17	\$110,531	5
Earnings per share (Expressed in NTD)					
Basic earnings per share	4/ 6. (21)	\$2.52		\$1.75	
Diluted earnings per share	4/ 6. (21)	\$2.51		\$1.75	

English Translation of Financial Statements Originally Issued in Chinese
JIH LIN TECHNOLOGY CO., LTD
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
For the years ended December 31, 2024 and 2023
(Amounts in thousands of New Taiwan Dollars)

Items	Common stock	Capital surplus	Retained earnings			Other Equity	Total Equity
			Legal reserve	Special reserve	Undistributed earnings	Exchange differences on translation of foreign operations	
Balance as of January 1, 2023	\$1,020,409	\$872,858	\$255,660	\$163,079	\$937,857	\$(133,965)	\$3,115,898
Appropriation and distribution of 2022 retained earnings:							
Legal reserve	—	—	41,801	—	(41,801)	—	—
Cash dividends	—	—	—	—	(153,061)	—	(153,061)
Special reserve reversal	—	—	—	(29,114)	29,114	—	—
Cash dividends distributed from capital surplus	—	(204,082)	—	—	—	—	(204,082)
Profit for the year ended December 31, 2023	—	—	—	—	178,637	—	178,637
Other comprehensive income for the years ended December 31, 2023	—	—	—	—	(1,706)	(66,400)	(68,106)
Total comprehensive income	—	—	—	—	176,931	(66,400)	110,531
Balance as of December 31, 2023	<u>\$1,020,409</u>	<u>\$668,776</u>	<u>\$297,461</u>	<u>\$133,965</u>	<u>\$949,040</u>	<u>\$(200,365)</u>	<u>\$2,869,286</u>
Balance as of January 1, 2024	\$1,020,409	\$668,776	\$297,461	\$133,965	\$949,040	\$(200,365)	\$2,869,286
Appropriation and distribution of 2023 retained earnings:							
Legal reserve	—	—	17,693	—	(17,693)	—	—
Special reserve	—	—	—	66,400	(66,400)	—	—
Cash dividends	—	—	—	—	(91,837)	—	(91,837)
Cash dividends distributed from capital surplus	—	(112,245)	—	—	—	—	(112,245)
Profit for the year ended December 31, 2024	—	—	—	—	257,001	—	257,001
Other comprehensive income for the years ended December 31, 2024	—	—	—	—	(144)	74,916	74,772
Total comprehensive income	—	—	—	—	256,857	74,916	331,773
Balance as of December 31, 2024	<u>\$1,020,409</u>	<u>\$556,531</u>	<u>\$315,154</u>	<u>\$200,365</u>	<u>\$1,029,967</u>	<u>\$(125,449)</u>	<u>\$2,996,977</u>

English Translation of Financial Statements Originally Issued in Chinese
JIH LIN TECHNOLOGY CO., LTD
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
For the years ended December 31, 2024 and 2023
(Amounts in thousands of New Taiwan Dollars)

Items	2024	2023
	Amount	Amount
Cash flows from operating activities:		
Net income before income tax	\$280,297	\$228,578
Adjustments:		
The profit or loss items:		
Depreciation	67,123	76,298
Amortization	1,486	1,316
Expected credit loss	38	30
Interest expense	34,693	32,076
Interest income	(2,254)	(4,630)
Share of profit of subsidiaries, associates and joint ventures accounted for using the equity method	(239,008)	(238,781)
Losses on disposal of property, plant and equipment	45	-
Other	269	(3,645)
Subtotal	<u>(137,608)</u>	<u>(137,336)</u>
Changes in operating assets and liabilities:		
Changes in operating assets		
Decrease (Increase) in notes receivable	3,582	(366)
Decrease in account receivable	14,355	51,135
Decrease in account receivables from related parties	10,991	9,295
(Increase) Decrease in other receivable	(1,973)	791
Decrease in other receivable from related parties	-	97
Decrease in inventories	69,195	108,094
Decrease in prepayments	2,122	970
Decrease (Increase) in other current assets	30	(30)
Changes in operating liabilities		
(Decrease) in contract liabilities - current	(2,430)	(525)
(Decrease) Increase in account payable	(14,844)	7,232
Increase in account payable from related parties	4,452	11,029
(Decrease) Increase in other payables	(18,058)	161
(Decrease) in other payables from related parties	(6,166)	(11,822)
(Decrease) Increase in other current liabilities	(393)	370
Increase in Net defined benefit liabilities	198	-
Total changes in operating assets and liabilities	<u>61,061</u>	<u>176,431</u>
Cash generated from operations activities	<u>203,750</u>	<u>267,673</u>
Interest received	2,275	4,606
Dividend received	-	162,449
Income tax paid	(18,754)	(61,540)
Net cash provided by operating activities	<u>187,271</u>	<u>373,188</u>
Cash flows from investing activities:		
Acquisition of property, plant and equipment	(4,521)	(18,993)
Proceeds from disposal of property, plant and equipment	480	-
Acquisition of intangible assets	(318)	(684)
(Increase) in other non-current assets	(8,926)	-
Net cash (used in) investing activities	<u>(13,285)</u>	<u>(19,677)</u>
Cash flows from financing activities:		
Increase in short-term borrowings	30,000	136,495
Increase in long-term borrowings	150,000	150,000
Repayment of long-term borrowings	(150,168)	(217,700)
Repayment of lease liabilities	(4,456)	(4,728)
Cash dividend	(204,082)	(357,143)
Interest paid	(33,141)	(30,392)
Net cash provided by (used in) financing activities	<u>(211,847)</u>	<u>(323,468)</u>
Net (Decrease) in cash and cash equivalents	(37,861)	30,043
Cash and cash equivalents, beginning of period	323,614	293,571
Cash and cash equivalents, end of period	<u>\$285,753</u>	<u>\$323,614</u>

Independent Auditors' Report

To JIH LIN TECHNOLOGY CO., LTD.

Opinion

We have audited the accompanying consolidated balance sheets of JIH LIN TECHNOLOGY CO., LTD. (the "Company") and its subsidiaries as of December 31, 2024 and 2023, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2024 and 2023, and notes to the consolidated financial statements, including the summary of significant accounting policies (collectively "the consolidated financial statements").

In our opinion, the consolidated financial statements referred to above are fairly presented, in all material respects, the consolidated financial position of the Company and its subsidiaries as of December 31, 2024 and 2023, and their consolidated financial performance and cash flows for the years ended December 31, 2024 and 2023, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. 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 the Company and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2024 consolidated financial statements. 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.

Key audit matters for the Company's consolidated financial statements for the year ended December 31, 2024 are stated as follows:

Revenue recognition

The net revenue recognized by the Company and its subsidiaries in 2024 amounted to NT\$ 5,026,851 thousand, mainly from the sale of semiconductor wire racks and molds produced and manufactured by the Company. The sale of its finished products of semiconductor lead frame involved different trading terms. It is necessary to determine the performance obligations and the time point of their satisfaction, therefore, we considered the recognition of revenue from contracts with customers as a key audit matter. Our audit procedures included, but were not limited to, assessing the appropriateness of the accounting policies for revenue recognition; evaluate and test the effectiveness of the internal control design and execution of revenue recognition, select samples to perform a detailed test of the transaction and review the significant terms and conditions in the contract to confirm the authenticity of the transaction and the correctness of the time point of recognition; review the significant return and discount of goods in the subsequent period to confirm the correctness of the recognition of sales revenue as of the balance sheet date; perform the sales cut-off point test in the period before and after the balance sheet date and to take samples and verify the relevant vouchers to determine the correctness of the transaction recognition point; use audit sampling for confirmations to verify ending balance and important sales terms for accounts receivable; conduct a journal entry testing and examine the preparation or sale of the goods as a transaction. We also assessed the adequacy of disclosures of operating revenue. Please refer to Notes 4 and 6 to the Company's consolidated financial statements.

Valuation for inventories

As of December 31, 2024 the Company and its subsidiaries' net inventories amounted to NT\$ 1,251,682 thousand, which accounted for 24% of total assets and were significant to the Company and its subsidiaries. As the raw material of the inventories is significantly impacted by international copper price, management has to estimate the trend of copper price and assess purchase quantity based on purchase orders and the production schedule, which will impact the valuation of net realizable value of inventories. Therefore, we determined this a key audit matter. Our audit procedures included, but not limited to, assessing the appropriateness of accounting policies for allowance to reduce inventory to market; considering the internal process of the inventory unit cost and the correctness of calculation; verifying the aging interval of inventory aging schedule and recheck the provision for allowance based on inventory aging; conducting analytical procedures on gross margin; assessing the net realizable value determined by management; and reviewing the management's inventory plan and selecting the important stock location for inventory observation to confirm the quantity and the status of the inventory. We also assessed the adequacy of disclosures of inventories. Please refer to Notes 5 and 6 to the Company's consolidated financial statements.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by 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 to continue as a going concern of the Company and its subsidiaries, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee or supervisors, are responsible for overseeing the financial reporting process of the Company and its subsidiaries.

Auditor's Responsibilities for the Audit of the 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 auditor's 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 auditing standards generally accepted in the Republic of China 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.

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain 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 the Company 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 to continue as a going concern of the Company and its subsidiaries. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Company 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 accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company 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 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 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 2024 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditor's 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.

Others

We have audited and expressed an unqualified opinion on the parent company only financial statements of the Company as of and for the years ended December 31, 2024 and 2023.

Chen, Cheng-Chu

Hung, Kuo-Sen

Ernst & Young, Taiwan

March 12, 2025

JIH LIN TECHNOLOGY CO., LTD AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEET

As of December 31, 2024 and 2023

(Amounts in thousands of New Taiwan Dollars)

Assets		December 31, 2024		December 31, 2023		Liabilities and stockholders' equity		December 31, 2024		December 31, 2023	
Items	Note	Amount	%	Amount	%	Items	Note	Amount	%	Amount	%
Current assets						Current liabilities					
Cash and cash equivalents	4/ 6. (1)	\$1,249,038	24	\$1,089,867	21	Short-term borrowings	6. (9)	\$321,980	6	\$352,084	7
Notes receivable, net	4/ 6. (2),(14)	28,539	0	5,806	0	Contract liabilities - current	6. (13)	3,672	0	5,585	0
Account receivable, net	4/ 6. (3),(14)	1,023,344	19	941,955	18	Account payable		300,579	6	247,773	5
Account receivables - related parties, net	4/ 6.(3),(14) / 7	282	0	380	0	Account payable - related parties	7	11	0	—	—
Other receivable		40,130	1	34,239	1	Other payable		119,993	2	144,009	3
Current tax assets	4	8,546	0	7,129	0	Other payable - related parties	7	2,111	0	4,507	0
Inventories	4/ 6. (4)	1,251,682	24	1,329,159	26	Current tax liabilities	4/ 6. (19)	15,966	0	31,210	1
Prepayments	4	32,916	1	27,005	0	Current lease liabilities, non related parties	4/ 6. (15)	2,555	0	3,320	0
Other current assets		43	0	65	0	Current lease liabilities, related parties	4/ 6. (15)/ 7	—	—	4,258	0
Total current assets		3,634,520	69	3,435,605	66	Current portion of long-term borrowings	6. (10)	721,007	14	150,168	3
						Other current liabilities		1,637	0	1,942	0
						Total current liabilities		1,489,511	28	944,856	19
Non-current assets						Non-current liabilities					
Property, plant, and equipment	4/ 6. (5)	1,292,044	25	1,356,849	26	Long-term borrowings	6. (10)	597,972	11	1,168,979	23
Right-of use assets	4/ 6. (15)/ 7	63,586	1	79,070	2	Deferred tax liabilities	4/ 6. (19)	100,667	2	80,302	1
Investment property, net	4/ 6. (6)	212,886	4	225,238	5	Non-current lease liabilities, non related parties	4/ 6. (15)	81,778	2	99,130	2
Intangible assets	4/ 6. (7)	1,551	0	2,558	0	Other non-current liabilities - others		10,000	0	10,000	0
Deferred tax assets	4/ 6. (19)	48,958	1	65,830	1	Net defined benefit liability, non-current	4/ 6. (11)	1,247	0	905	0
Other non-current assets	6. (8)	24,607	0	8,308	0	Total non-current liabilities		791,664	15	1,359,316	26
Total non-current assets		1,643,632	31	1,737,853	34	Total liabilities		2,281,175	43	2,304,172	45
						Equity attributable to owners of the parent					
						Capital	6. (12)				
						Common stock		1,020,409	19	1,020,409	20
						Total capital		1,020,409	19	1,020,409	20
						Capital surplus	6. (12)	556,531	11	668,776	13
						Retained earnings	6. (12)				
						Legal reserve		315,154	6	297,461	6
						Special reserve		200,365	3	133,965	2
						Unappropriated earnings		1,029,967	20	949,040	18
						Total retained earnings		1,545,486	29	1,380,466	26
						Other equity		(125,449)	(2)	(200,365)	(4)
						Total equity attributable to owner of the parent		2,996,977	57	2,869,286	55
						Total equity		2,996,977	57	2,869,286	55
Total assets		\$5,278,152	100	\$5,173,458	100	Total liabilities and equity		\$5,278,152	100	\$5,173,458	100

JIH LIN TECHNOLOGY CO., LTD AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2024 and 2023

(Amounts in thousands of New Taiwan Dollars, except for earnings per share)

Items	Note	2024		2023	
		Amount	%	Amount	%
Net revenue	4/ 6. (13)/ 7	\$5,026,851	100	\$5,131,552	100
Cost of goods sold	4/ 6. (4),(5),(16)/ 7	(4,331,861)	(86)	(4,414,381)	(86)
Gross profit		694,990	14	717,171	14
Operating expenses	4/ 6. (15),(16)/ 7				
Selling expenses		(85,596)	(2)	(94,333)	(2)
Administrative expenses		(278,252)	(6)	(290,624)	(6)
Research and development expenses		(113,678)	(2)	(106,451)	(2)
Expected credit gains (losses)	4/ 6. (14)	(532)	(0)	55	0
Total operating expenses		(478,058)	(10)	(491,353)	(10)
Operating income		216,932	4	225,818	4
Non-operating income and expenses					
Interest income	6. (17)	22,905	0	15,455	0
Other income	6. (17)	67,154	1	16,776	0
Other gains and losses	6. (17)	52,722	1	52,183	1
Finance costs	6. (17)/ 7	(35,802)	(0)	(34,370)	(0)
Total non-operating income and expenses		106,979	2	50,044	1
Net income before income tax		323,911	6	275,862	5
Income tax expense	4/ 6. (19)	(66,910)	(1)	(97,225)	(2)
Net income of continuing operations		257,001	5	178,637	3
Net income		257,001	5	178,637	3
Other comprehensive income					
Items that will not be reclassified subsequently to profit or loss					
Remeasurements of defined benefit plan	6. (18)	(144)	(0)	(1,706)	(0)
Items that may be reclassified subsequently to profit or loss					
Exchange differences on translation of foreign operations	6. (18)	93,645	2	(83,000)	(1)
Income tax related to items that may be reclassified subsequently to profit or loss	6. (18), (19)	(18,729)	(0)	16,600	0
Total other comprehensive income (loss), net of tax		74,772	2	(68,106)	(1)
Total comprehensive income		\$331,773	7	\$110,531	2
Net income attribute to:					
Owners of the parent		\$257,001	5	\$178,637	3
Total comprehensive income attribute to:					
Owners of the parent		\$331,773	7	\$110,531	2
Earnings per share (Expressed in NTD)					
Basic earnings per share	4/ 6. (20)	\$2.52		\$1.75	
Diluted earnings per share	4/ 6. (20)	\$2.51		\$1.75	

English Translation of Consolidated Financial Statements Originally Issued in Chinese

JIH LIN TECHNOLOGY CO., LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2024 and 2023

(Amounts in thousands of New Taiwan Dollars)

Items	Equity attributable to owners of the parent						Total Equity
	Common stock	Capital surplus	Retained earnings			Other Equity	
			Legal reserve	Special reserve	Undistributed earnings	Exchange differences on translation of foreign operations	
Balance as of January 1, 2023	\$1,020,409	\$872,858	\$255,660	\$163,079	\$937,857	\$(133,965)	\$3,115,898
Appropriation and distribution of 2022 retained earnings:							
Legal reserve	—	—	41,801	—	(41,801)	—	—
Cash dividends	—	—	—	—	(153,061)	—	(153,061)
Special reserve reversal	—	—	—	(29,114)	29,114	—	—
Cash dividends distributed from capital surplus	—	(204,082)	—	—	—	—	(204,082)
Profit for the year ended December 31, 2023	—	—	—	—	178,637	—	178,637
Other comprehensive income for the years ended December 31, 2023	—	—	—	—	(1,706)	(66,400)	(68,106)
Total comprehensive income	—	—	—	—	176,931	(66,400)	110,531
Balance as of December 31, 2023	\$1,020,409	\$668,776	\$297,461	\$133,965	\$949,040	\$(200,365)	\$2,869,286
Balance as of January 1, 2024	\$1,020,409	\$668,776	\$297,461	\$133,965	\$949,040	\$(200,365)	\$2,869,286
Appropriation and distribution of 2023 retained earnings:							
Legal reserve	—	—	17,693	—	(17,693)	—	—
Special reserve	—	—	—	66,400.00	(66,400)	—	—
Cash dividends	—	—	—	—	(91,837)	—	(91,837)
Cash dividends distributed from capital surplus	—	(112,245)	—	—	—	—	(112,245)
Profit for the year ended December 31, 2024	—	—	—	—	257,001	—	257,001
Other comprehensive income for the years ended December 31, 2024	—	—	—	—	(144)	74,916	74,772
Total comprehensive income	—	—	—	—	256,857	74,916	331,773
Balance as of December 31, 2024	\$1,020,409	\$556,531	\$315,154	\$200,365	\$1,029,967	\$(125,449)	\$2,996,977

English Translation of Consolidated Financial Statements Originally Issued in Chinese
JIH LIN TECHNOLOGY CO., LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended December 31, 2024 and 2023
(Amounts in thousands of New Taiwan Dollars)

Items	2024	2023
	Amount	Amount
Cash flows from operating activities:		
Net income before income tax	\$323,911	\$275,862
Adjustments:		
The profit or loss items:		
Depreciation	193,521	205,853
Amortization	2,043	1,962
Expected credit (profit) loss	532	(55)
Interest expense	35,802	34,370
Interest income	(22,905)	(15,455)
(Gain) on disposal of property, plant and equipment	(2,046)	(1,300)
Other	2,172	(2,767)
Subtotal	<u>209,119</u>	<u>222,608</u>
Changes in operating assets and liabilities:		
Changes in operating assets		
(Increase) in notes receivable	(22,733)	(366)
(Increase) Decrease in account receivable	(81,923)	62,635
Decrease (Increase) in account receivable from related parties	98	(348)
(Increase) Decrease in other receivable	(5,322)	31,291
Decrease in inventories	68,451	370,088
(Increase) Decrease in prepayments	(5,911)	6,888
Decrease (Increase) Decrease in other current assets	22	(23)
Changes in operating liabilities		
(Decrease) in contract liabilities - current	(1,913)	(3,067)
Increase (Decrease) in account payable	52,806	(47,102)
Increase (Decrease) in account payable from related parties	11	(1,391)
(Decrease) in other payable	(24,177)	(6,827)
(Decrease) in other payable from related parties	(2,396)	(3,720)
(Decrease) in other current liabilities	(305)	(770)
Increase in net defined benefit liabilities	198	—
Total changes in operating assets and liabilities	<u>(23,094)</u>	<u>407,288</u>
Cash generated from operations activities	509,936	905,758
Interest received	22,336	14,029
Income tax paid	(65,063)	(125,436)
Net cash provided by operating activities	<u>467,209</u>	<u>794,351</u>
Cash flows from investing activities:		
Acquisition of property, plant and equipment	(97,751)	(95,043)
Proceeds from disposal of property, plant and equipment	10,254	3,420
Acquisition of intangible assets	(702)	(1,296)
(Increase) in other non-current assets	(17,216)	(1,521)
Net cash (used in) investing activities	<u>(105,415)</u>	<u>(94,440)</u>
Cash flows from financing activities:		
(Decrease) Increase in short-term borrowings	(30,104)	59,631
Increase in long-term borrowings	150,000	150,000
Repayment of long-term borrowings	(150,168)	(217,700)
Repayment of lease liabilities	(8,741)	(10,213)
Cash dividend	(204,082)	(357,143)
Interest paid	(34,292)	(32,657)
Net cash provided by (used in) financing activities	<u>(277,387)</u>	<u>(408,082)</u>
Effect of exchange rate changes on cash and cash equivalents	74,764	(61,931)
Net Increase (Decrease) in cash and cash equivalents	159,171	229,898
Cash and cash equivalents, beginning of period	1,089,867	859,969
Cash and cash equivalents, end of period	<u>\$1,249,038</u>	<u>\$1,089,867</u>

JIH LIN TECHNOLOGY CO., LTD.
2024 Earning distribution statement

Unit: NTD

Retained earnings-Beginning		773,109,724
+) Other Comprehensive Income (Actuarial Gains and Losses in Defined Benefit Plan (2024Y))	(143,914)	
+) Profit after tax	257,001,202	
+) Reverse Special Reserve	74,915,831	
-) Allocate Statutory Surplus Reserve Special Reserve	(25,685,729)	306,087,390
Total amount		1,079,197,114
Item :		
Shareholder bonus :		
Cash dividend (NTD 0.8 per share)	(81,632,741)	
Total amount of earnings distribution		(81,632,741)
Retained earnings-End of term		997,564,373

Note : Cash dividend is paid base on the resolution adopted at the meeting of the Broad of Directors and listed in the proposal at the shareholder meeting.

Chairperson : Shang-Yen Tsai

General manager : Shang-Ming Tsai

Accounting Supervisor : Chia-Chen Chang

JIH LIN TECHNOLOGY CO., LTD

Comparison Table of Amendments to the “Articles of Incorporation”

Clause No	Content before the amendment	Content after the amendment	Amendment basis and reason
Article 19	<p>When the Company makes a profit for the year, the compensation to employees shall be two to ten percent of the balance and the remuneration to the directors shall not be higher than two percent of the balance. However, when the Company still has accumulated losses, profit shall cover the losses before it be used for compensation.</p>	<p>Article 19 : When the Company makes a profit for the year, the compensation to employees shall be two to ten percent of the balance (<u>The amount allocated for employee remuneration shall not be less than 50% for distribution to grassroots employees. Grassroots employees refer to those who are not managerial personnel and whose salary level falls below a certain threshold. This "certain threshold" shall not be lower than the salary level defined for grassroots employees under the “Regulations for the Additional Deduction of Salary Expenses for Wage Increases by SMEs.”</u>) and the remuneration to the directors shall not be higher than two percent of the balance. However, when the Company still has accumulated losses, profit shall cover the losses before it be used for compensation.</p>	<p>In accordance with Article 14, Paragraph 6 of the Securities and Exchange Act, it is additionally stipulated that a company whose shares are listed on a stock exchange shall include in its Articles of Incorporation provisions specifying that a certain percentage of its annual earnings shall be allocated for salary adjustments or remuneration distribution to grassroots employees.</p>
Article 22	<p>The Company's Article of Incorporation was established on Oct 3, 2000 The first amendment was made on December 18, 2001</p>	<p>The Company's Article of Incorporation was established on Oct 3, 2000 The first amendment was made on December 18, 2001</p>	<p>Add date of provision amended.</p>

Clause No	Content before the amendment	Content after the amendment	Amendment basis and reason
	<p>The second amendment was made on September 21, 2002</p> <p>The third amendment was made on July 1, 2003</p> <p>The fourth amendment was made on August 1, 2003</p> <p>The fifth amendment was made on July 10, 2004</p> <p>The sixth amendment was made on November 24, 2004</p> <p>The seventh amendment was made on June 25, 2005</p> <p>The eighth amendment was made on October 14, 2006</p> <p>The ninth amendment was made on September 5, 2007</p> <p>The tenth amendment was made on June 30, 2008</p> <p>The eleventh amendment was made on February 26, 2010</p> <p>The twelfth amendment was made on June 26, 2010</p> <p>The thirteenth amendment was made on June 24, 2011</p> <p>The fourteenth amendment was made on August 23, 2011</p> <p>The fifteenth amendment was made on May 24, 2012</p> <p>The sixteenth amendment was made on June 25, 2014</p> <p>The seventeenth amendment was made on June 16, 2015</p> <p>The eighteenth amendment was made on December 22, 2015</p> <p>The nineteenth amendment was made on June 22, 2017</p> <p>The twentieth amendment was</p>	<p>The second amendment was made on September 21, 2002</p> <p>The third amendment was made on July 1, 2003</p> <p>The fourth amendment was made on August 1, 2003</p> <p>The fifth amendment was made on July 10, 2004</p> <p>The sixth amendment was made on November 24, 2004</p> <p>The seventh amendment was made on June 25, 2005</p> <p>The eighth amendment was made on October 14, 2006</p> <p>The ninth amendment was made on September 5, 2007</p> <p>The tenth amendment was made on June 30, 2008</p> <p>The eleventh amendment was made on February 26, 2010</p> <p>The twelfth amendment was made on June 26, 2010</p> <p>The thirteenth amendment was made on June 24, 2011</p> <p>The fourteenth amendment was made on August 23, 2011</p> <p>The fifteenth amendment was made on May 24, 2012</p> <p>The sixteenth amendment was made on June 25, 2014</p> <p>The seventeenth amendment was made on June 16, 2015</p> <p>The eighteenth amendment was made on December 22, 2015</p> <p>The nineteenth amendment was made on June 22, 2017</p> <p>The twentieth amendment was</p>	

Clause No	Content before the amendment	Content after the amendment	Amendment basis and reason
	<p>made on June 21, 2019</p> <p>The twenty-first amendment was made on June 23, 2020</p> <p>The twenty-second amendment was made on June 21, 2022.</p>	<p>made on June 21, 2019</p> <p>The twenty-first amendment was made on June 23, 2020</p> <p>The twenty-second amendment was made on June 21, 2022.</p> <p><u>The twenty-third amendment was made on March 12, 2025. The proposed implementation is scheduled to be approved at the shareholders' meeting on June 25, 2025.</u></p>	

JIH LIN TECHNOLOGY CO., LTD

Details for Release of the Directors from Non-Compete Restrictions

-Add new positions the Other Companies

Title	Name	Positions at the Other Companies
Independent Director	En-Cih Jheng,	Director of CHEN NAN IRON WIRE CO., LTD (will be elected as Director on June 27, 2025 expectedly.)

The Articles of Incorporation

Chapter 1- General Provisions

Article 1 : The Company is incorporated as a company limited by shares in accordance with the Company Act of the Republic of China, named “界霖科技股份有限公司”in Chinese and “JIH LIN TECHNOLOGY CO., LTD.” in English.

Article 2 : The business scope of the Company is as follows:

1. CQ01010 Die manufacturing
2. F106030 Wholesale of Die
3. CC01080 Electronic parts and components manufacturing
4. C805050 Technical plastic products manufacturing
5. F119010 Wholesale of electronic materials
6. CB01010 Machinery and equipment manufacturing
7. F113010 Wholesale of machinery
8. ZZ99999 Other businesses which are not prohibited or restricted by the laws, in addition to business approved.

Article 2-1 : The Company may provide guarantee as a guarantor to related parties or competitor in accordance to the law for business purposes, and authorize the Board of Directors to execute.

Article 3 : The Company has its head office in Kaohsiung City. When necessary, it can set up branches at home and abroad with the resolution of the board of directors.

Article 4 : Public announcements of the Company are made in accordance with the article 28 of the Company Act.

Chapter 2 Capital Stock

Article 5 : The sum of total capital stock of the Company is in the amount of NTD 1,500,000,000, which be divided into 150,000,000 shares at a per value of NTD 10.

Where 10,000,000 shares among the above total capital stock shall be reserved for employee stock options issuing and issued from time to time. Unissued shares will be released from time to time with the permission from the Board of Directors.

Article 6 : The shares of the Company could be name-bearing shares which are signed and sealed by the Company’s directors, and registered by administration and then issue in accordance

with the Law. The stock certificates of the Company may be combined and printed for the total number of issuances in accordance with the provisions of the Company Act, and printing of stock certificates may also be exempted, but shall be kept or registered in a centralized securities custodian institution.

Article 6-1 : A resolution shall be submitted on the shareholder's meeting when there are shares be withdrawn from the public offering, and this provision shall not be revised during the period in OTC market or in listing.

Article 7 : Registered Shareholders of the Company shall be assigned only by the holder thereof by way of endorsement, and the name or title of the assignee shall be indicated on the share certificate. Name/title and residence/domicile of the assignee/transferee have been recorded in the shareholders' roster, shares shall be set up as a defense against the issuing company.

Article 8 : Rename of shares shall be handled in accordance with article 165 of the Company Act.

Chapter 3- Shareholders' Meeting

Article 9 : The shareholders' meeting of the Company is classified into two types as general meeting and special meeting. General meeting shall be annually convened within six months from the end of each fiscal year and be called by the Board of Directors in accordance with article 172 of the Company Act, and the special meeting shall be convened in accordance with the relevant laws and regulations, whenever is necessary.

Article 10 : Shareholders who are unable to attend the shareholders' meeting may designate a proxy to attend the shareholders' meeting with a power of attorney indicating the scope of authority in accordance with article 177 of the Company Act.

Article 11 : Shareholders are entitled to one vote for each share held unless in the situation of the rule of article 179 of the Company Act.

Article 11-1 : The chairperson of the Board of Directors shall preside at the shareholders' meeting and undertake the chairperson of the meeting in accordance with article 182 of the Company Act.

Article 12 : The resolutions of shareholders' meeting, unless otherwise stated in the relevant laws and regulations, shall be agreed by the majority of votes represented by the attending shareholders or proxies who represents the majority of total number of issued shares. In voting, if there is no objection from the attending shareholders after consultation by the chairperson, it will be deemed passed and its effect is the same as voting.

Chapter 4- Directors and Audit Committee

Article 13 : The Company shall have seven to eleven directors, elected from the shareholders with a term of three years. The directors may be eligible for re-election, and the elections of directors shall adopt the candidate nomination system. The total shareholding ratio of all directors shall be subject to the regulations of the security regulatory authority. The Company may purchase liability insurance for directors who are legally liable for compensation in respect of the scope of business performed during their term of office.

Article 13-1 : When the term of the director expires but a re-election isn't yet conducted, the term of their duties shall be extended until the newly elected director takes office. However, the competent authority shall order the Company to conduct a re-election within the time limit according to its power and the director will be dismissed automatically upon the expiration of the deadline.

Article 13-2 : The shareholders' meeting shall be convened by the Board of Director within the limited in accordance with article 201 of the Company Act for by-election when the vacancy of directors reaches one-third.

Article 13-3 : The number of independent directors within the number of directors shall be two at least and shall not be less than one-fifth of the total number of directors. The Company adopts the candidate nomination system, and elects from the candidates of independent directors nominated at the shareholders' meeting.

The professional qualification, shareholding, concurrent serving restrictions, nomination and election methods of independent directors and other compliance issues shall be subject to the relevant regulations stipulated by the competent securities authority. (It is applicable when stock in listed)

Article 13-4 : The composition, functions and powers, rules of procedure and other matters to be complied with by the Audit Committee shall be handled in accordance with the relevant regulations of the competent authority.

Article 14 : The Board of Directors is composed of directors, the directors shall elect a chairperson from among themselves in the Board of Directors' meeting with the consent of majority of attending directors which represents more than two-third of all directors. The chairperson shall represent the Company externally, and executes all the Company's affairs in accordance with laws, regulations, the resolutions of the shareholders' meeting and the Board of Directors.

Article 14-1 : The Board of Directors shall specify the reason for convocation and inform each director seven days in advance. However, in case of emergency, The Board of Directors may convene at any time.

The convocation of the meeting may be notified by writing, e-mail or fax.

Article 15 : When the chairperson on leave or unable to exercise power, the person who may preside the meeting shall be determined in accordance with article 208 of the Company Act.

Article 15-1 : Except as otherwise provided in the Company Act, the Board of Directors meeting shall be attended by a majority of the directors, with the consent of the majority of the directors present, and if the directors are unable to attend for any reason, they may issue a power of attorney listing the scope of the authorization of the cause of the convocation and appointing other directors to attend the meeting of directors on their behalf, but limited to one person being entrusted by one person. If the video meeting is proceeded in the Board of Directors meeting, the directors of the Board of Directors who participate in the meeting by video shall be deemed to be present in person.

Article 16 : Directors of the Company who hold positions in the Company, in addition to the remuneration of directors in accordance with article 19 of this chapter, may receive monthly salaries according to the salary level of general managers. The Board of Directors was authorized to pay the remuneration with reference to the level of the same trade or listed company.

Chapter 5- Manager

Article 17 : The Company may set up a manager; his appointment, dismissal and compensation shall be subject to article 29 of the Company Act.

Chapter 6- Accounting

Article 18 : The Board of Directors shall prepare the following documents after the end of each fiscal year, and then submit them to the general meeting of shareholders for approval. 1. Business report 2. Financial statement 3. Profit distribution or deficit compensation proposal.

Article 19 : When the Company makes a profit for the year, the compensation to employees shall be two to ten percent of the balance and the remuneration to the directors shall not be higher than two percent of the balance. However, when the Company still has accumulated losses, profit shall cover the losses before it be used for compensation. The compensation can be made in the form of stock or cash, parties eligible to receive the said compensation shall include employees in controlled company or affiliated companies who met certain conditions set by the Board.

Article 19-1 : The Company shall first pay the tax and reserve the amount of the accumulated loss when there is the profit before tax of the year, and the next withdrawal of 10% shall

be the statutory surplus reserve and the special surplus reserve allocated or reversed in accordance with the provisions of the competent authority. Except for discretionary reservations, the Board of Directors shall propose a proposal for the distribution of profit resolved in the shareholders' meeting to distribute the dividends of the shareholders, together with the accumulated surpluses in the previous years. The dividends distribution of the shareholders in the before paragraph paid by way of cash shall be decided by the Board of Directors and report to the Shareholders' Meeting in the presence of more than two-thirds of the Directors and the resolutions of a majority of the Directors.

Article 19-2 : In accordance with article 241 of the Company Act, the Company shall issue all or part of the statutory surplus reserve and capital reserve to new shares or cash in proportion to the original shares of the shareholders. When distributing in cash, authorize the Board of Directors to present more than two-thirds of the directors and resolutions made by more than half of the directors, and report to the shareholders' meeting.

The Company is in the growth industry. Based on the company's future capital needs and long-term business planning, in line with the overall environment and industrial characteristics, to achieve sustainable business operations, stable business performance, and taking into account the interests of shareholders, the annual dividends shall not be less than 20% of the pre-tax net profit of the year after deducting profit-seeking enterprise income tax, making up for accumulated losses, appropriating statutory reserves and other legally required reserves, and the total amount of cash dividends paid shall not be less than 20% of the total dividends to be issued in the current year in principle. However, the type and proportion of such surplus distribution may be adjusted by the Board of Directors according to the current operating conditions of the Company, capital demand planning, etc., and be submitted to the shareholders' meeting for adjustment.

Chapter 7- Additional Provisions

Article 20 : The Company's total re-investment may not be subject to 40% of the paid-in capital.

Article 21 : The items that are not specified in the Articles of Incorporation shall be subject to the Company Act and the relevant laws

Article 22 : The Company's Article of Incorporation was established on Oct 3, 2000

The first amendment was made on December 18, 2001

The second amendment was made on September 21, 2002

The third amendment was made on July 1, 2003

The fourth amendment was made on August 1, 2003
The fifth amendment was made on July 10, 2004
The sixth amendment was made on November 24, 2004
The seventh amendment was made on June 25, 2005
The eighth amendment was made on October 14, 2006
The ninth amendment was made on September 5, 2007
The tenth amendment was made on June 30, 2008
The eleventh amendment was made on February 26, 2010
The twelfth amendment was made on June 26, 2010
The thirteenth amendment was made on June 24, 2011
The fourteenth amendment was made on August 23, 2011
The fifteenth amendment was made on May 24, 2012
The sixteenth amendment was made on June 25, 2014
The seventeenth amendment was made on June 16, 2015
The eighteenth amendment was made on December 22, 2015
The nineteenth amendment was made on June 22, 2017
The twentieth amendment was made on June 21, 2019
The twenty-first amendment was made on June 23, 2020
The twenty-second amendment was made on June 21, 2022.

JIH LIN TECHNOLOGY CO., LTD.

Chairperson: Shang-Yen Tsai

JIH LIN TECHNOLOGY CO., LTD.

Rules of Procedure for Shareholders' Meetings

Article 1 In order to establish a good governance system of the shareholders' meeting, improve the supervisory function and strengthen the management function of the Company, the rules are formulated in accordance with article 5 of the Code of Practice for Governance of Listed and OTC Companies for compliance.

Article 2 The rules of procedures for shareholders' meeting of the Company shall conform to the provisions of the rules unless otherwise stipulated in the laws and regulations.

Article 3 The Shareholders' Meeting of the Company shall be convened by the Board of Directors unless otherwise stipulated in the laws and regulations.

The Company shall prepare those electronic files of the notice of the shareholders' meeting, the proxy paper, the proposals and explanations of approvals, discussion proposals, director election or dismissal etc., and upload them to the MOPS within 30 days before the ordinary shareholders' meeting or 15 days before the extraordinary shareholders' meeting. The shareholders' meeting manual and supplementary materials of the meeting shall be prepared as electronic files and uploaded to the MOPS within 21 days before the ordinary shareholders' meeting or 15 days before the extraordinary shareholders' meeting. The shareholders' meeting manual and meeting supplementary materials shall be prepared within 15 days before the shareholders' meeting for shareholder's request and be displayed on the Company and the stock agency appointed by the Company, and those data should be provided on spot of the meeting.

The reason for the convening in the notice and the announcement shall be specified; Electronic notice may be approved when got the approval from the counterpart.

Election or dismissal of directors, articles revised, capital reduction, apply for cessation of public offering, approval of competing with the Company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the Company, or any matter under article 185, paragraph 1 of the Company Act shall be set out in the notice of the reasons for convening the shareholders meeting and the essential contents shall be explained. None of above matters can be raised by an extraordinary motion. The context may be placed in the website which appointed by securities authority or the

Company, and its website address shall be specified in the notice. Any matter under articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out in the notice of the reasons for convening the shareholders meeting and the essential contents shall be explained. None of the above matters may be raised by an extraordinary motion.

Re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting. After the re-election in shareholders' meeting, shall not change the date of their inauguration by an temporary motion or other means in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal in writing for discussion at a regular shareholders meeting. The number of items proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. However, if the shareholders' proposal is to urge the Company to promote public interests or fulfill its social responsibilities, the Board of Directors may still include it in the proposal. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

Prior to the book closure date before a regular shareholders meeting is held, the Company shall publicly announce the acceptance of shareholders' proposals, written or electronic acceptance method, and acceptance location and period; the period for submission of shareholder proposals may not be less than 10 days.

Proposals submitted by Shareholder are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. For shareholder's proposals that are not included in the agenda, the Board of Directors shall explain the reasons for not including them at the shareholders meeting.

Article 4 For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope

of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

If a shareholder wishes to attend the shareholders meeting in person after a proxy form is delivered to the Company, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 (Principles determining the location and time of the shareholders' meeting)

The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

Article 6 (Preparation of documents such as the attendance book)

The Company shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders will be accepted, the place to register for attendance, and other matters for attention. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. When there is an election of directors or supervisors, pre-printed ballots

shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

Article 7 (The chair and non-voting participants of a shareholders meeting)

If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson is also on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders meetings convened by the Board of Directors be chaired by the chairperson of the board in person and attended by a majority of the directors, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders meeting is convened by a party with power to convene but 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.

This Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting.

Article 8 (Documentation of a shareholders meeting by audio or video)

The Company shall record the whole process of shareholder registration, the proceedings of the meeting, voting and vote counting continuously and uninterruptedly in audio form and video form, beginning from the time of shareholder attendance registration.

The record materials of the preceding paragraph shall be kept for at least one year. However, if a shareholder files a lawsuit in accordance with article 189 of the Company Act, the record shall be kept until the conclusion of the litigation.

Article 9

Attendance at the shareholders' meeting shall be calculated based on the shares. The number of shares present shall be calculated based on the attendance book or the sign-in card, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chairperson shall call the meeting to order at the meeting time. However, the chairperson may announce the postponement when the attending shareholders do not represent a majority of the total number of issued shares, provided that no more than two times of such postponement, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chairperson shall declare the meeting adjourned.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted according to article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chairperson may resubmit the tentative resolution for a vote by the shareholders meeting according to article 174 of the Company Act.

Article 10

(Proposal discussion)

If the shareholders' meeting is convened by the Board of Directors, the agenda shall be determined by the Board of Directors, and relevant proposals in the agenda (including extraordinary motions and amendments to original proposals) shall be voted separately. The meeting shall proceed in the order set by the agenda, and shall not be changed without a resolution of the shareholders' meeting.

If the shareholders meeting is convened by a party with the power other than the Board of Directors, the provisions of the preceding paragraph shall apply mutatis mutandis to the meeting.

The chairperson may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting ; if the

chairperson declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chairperson in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow opportunity during the meeting for sufficient explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chairperson is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chairperson may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11 (Shareholder speech)

Before speaking, an attending shareholder must fill out a speaking slip stating the subject of the speech, the shareholder's account number (or attendance card number) and account name, and the chairperson will determine the order of shareholders' speech.

The shareholders present who only put forward a speaking slip without speaking are deemed to have not spoken. If the content of the speech is inconsistent with the subject given on the speaking slip, the spoken content shall prevail.

Each shareholder's may not speak more than twice on same proposal without the consent of the chairperson, and signal speech shall not exceed five minutes, when the shareholder's speech violates the regulations or exceeds the scope of the agenda item, the chairperson may terminate the speech.

When a shareholder is speaking, other shareholders shall not speak or interrupt unless they have obtained the consent of the chairperson and the shareholder that has the floor, or the chairperson shall stop the violation.

When a juristic person shareholder appoints two or more representatives to attend the shareholders' meeting, only one of the representatives may speak on the same proposal.

After the shareholder has spoken, the chairperson may response in person or designate relevant personnel to response.

Article 12 (Calculation of voting shares and recusal system)

Voting at the shareholders' meeting shall be calculated based on the shares. The number of shares held by the shareholders without voting rights shall not be included in the total number of issued shares with respect to the resolutions of the shareholders' meeting.

Shareholder who is an interest party in relation to an agenda item and there is the likelihood of such relationship would prejudice to the interest of the Company, the shareholder may not vote in this item, and may not exercise their voting rights as the proxy of any one of shareholders.

The number of shares for which voting right cannot be exercised in the preceding paragraph shall not be calculated as part of the voting rights presented by attending shareholders.

Except of a trust enterprise or a stock agency approved by the securities regulatory authority, when one person is appointed as proxy by two or more shareholders at the same time, the voting rights represented by proxy shall not exceed 3% of the voting rights represented by the total amount of issued shares, the voting right in excess of this percentage shall not be included in calculation.

Article 13

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act. When the Company holds a shareholder 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. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent. After a shareholder has exercised voting rights by correspondence or electronic means, if the shareholder intends to attend the shareholders' meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the

voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Unless stipulated by the Company Act and the Articles of Association of the Company, voting on the resolution shall be approved by the consent of majority of the voting rights of the shareholders present. When voting, the chairperson or the designee shall announce the total number of voting rights of the shareholders present on a case-by-case basis, and the shareholders shall vote on a case-by-case basis, too. On the day after the shareholders' meeting, the results of shareholders' approval, objection and abstention shall be entered into the Public Information Observatory.

When there are amendments or alternatives to the same motion, the order of voting shall be determined by the chairperson and the same as the original proposal. If one of the motions has been passed, the other motions are deemed to be rejected and no further voting is required.

The scrutineer and vote-counter for voting on the resolution shall be designated by the chairperson, but the scrutineer shall have the identity of a shareholder.

The counting of votes or election proposals at the shareholders' meeting shall be done in a public place at the shareholders' meeting, and after the counting of votes is completed, the voting results shall be announced on the spot, including the weight of the statistics, and a record shall be made.

Article 14 (Election matters)

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15 Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the

conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and voting results (including the number of voting rights) shall be recorded in the meeting minutes, and the number of voting rights won by each candidate in the event of an election of directors is disclosed. The minutes shall be retained for the duration of the existence of the Company.

Article 16 (Public disclosure)

On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17 (Maintaining order at the meeting place)

Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chairperson 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 an identification card or armband bearing the word "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chairperson may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chairperson's correction, obstructing the proceedings and refusing to heed calls to stop, the chairperson may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 (Recess and resumption of a shareholders meeting)

When a meeting is in progress, the chairperson may announce a break based on time considerations. If a force majeure event occurs, the chairperson 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 continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders meeting to defer or resume the meeting within five days in accordance with article 182 of the Company Act.

Article 19 These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 20 These Rules were formulated on June 24, 2011.

The 1st amendment was made on May 24, 2012.

The 2nd amendment was made on June 18, 2013.

The 3rd amendment was made on June 16, 2015.

The 4th amendment was made on June 21, 2019.

The 5th amendment was made on June 23, 2020.

The 6th amendment was made on June 21, 2022.

Appendix III

JIH LIN TECHNOLOGY CO., LTD.

Shareholding Status of Directors

1. As of the date of transfer termination (April 27, 2025), the total number share of ordinary share issued by the company : 102,040,926 shares.

2. The legal minimum number of shares held by all directors : 8,000,000 shares.

As of the date of transfer termination, the shareholding of the Company's directors has met the statutory requirements.

3. Shareholdings Details :

Occupation	Name or Corporate name	Date of election	Number of shares held as the date of election		Number of shares held as of the closing date	
			number of shares	shareholding ratio	number of shares	shareholding ratio
Chairperson	Shang-Yen Tsai	June, 21, 2024	10,087,550	9.89%	10,087,550	9.89%
Director	Shang-Ming Tsai	June, 21, 2024	8,875,000	8.70%	8,880,000	8.70%
Director	Meng-Wei Tsai	June, 21, 2024	2,541,000	2.49%	2,541,000	2.49%
Director	Cheng-Han Jiang	June, 21, 2024	508,200	0.50%	508,200	0.50%
Independent Director	En-Cih Jheng	June, 21, 2024	—	—	—	—
Independent Director	Jhe-Hong Wu	June, 21, 2024	—	—	—	—
Independent Director	Li-Jhu Wu	June, 21, 2024	—	—	—	—
Total number of shares held by all directors					22,016,750	21.58%