

Stock Code : 5285



2026 Annual Shareholders' Meeting Meeting Agenda

Shareholders' Meeting time : June 23, 2026 (Tuesday) 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.

<u>Content</u>	<u>Page</u>
I. Meeting Procedures-----	1
II. Meeting Agenda-----	2
1. Report Items-----	3
2. Ratification Items-----	5
3. Discussion Items -----	5
4. Extempore Motions-----	6
III. Annex	
1. Business report -----	7
2. Audit Committee’s Review Report -----	10
3. Remuneration Paid to Directors in 2025-----	11
4. Independent Auditors’ Report, Parent Company only Financial Statements and Consolidated Financial Statements -----	12
5. 2025 Earnings Distribution statement -----	28
6. Comparison Table of Amendments to the “Articles of Incorporation”-----	29
7. Comparison Table of Amendments to the “Rules of Procedure for Shareholders' Meetings”-----	33
8. Details for Release of the Directors from Non-Competition Restrictions -----	36
IV. Appendix	
1. The Articles of Incorporation-----	37
2. Rules of Procedure for Shareholders' Meetings -----	43
3. Shareholding Status of Directors -----	53

JIH LIN TECHNOLOGY CO., LTD.

Procedures for the 2026 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 2026 Annual Shareholders' Meeting

Convening method: Physical shareholders meeting

Time : June 23, 2026 (Tuesday) 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 2025.
 2. Audit Committee's review report on the 2025 financial statements.
 3. Distribution of compensation to employees and remuneration to directors in 2025.
 4. Remuneration paid to Directors in 2025.
 5. Cash dividends for distribution of 2025 earnings.
 6. Cash distribution from capital surplus.
- IV. Ratification Items
 1. Adoption of the 2025 business report and financial statements.
 2. Adoption of the Proposal for Distribution of 2025 earnings.
- V. Discussion Items
 1. To amend some provisions the "Articles of Incorporation".
 2. To amend some provisions the "Rules of Procedure for Shareholders' Meetings".
 3. 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 2025.

Description : Business report for 2025, 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 2025 financial statements.

Description : Audit Committee's review report on the 2025 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 2025.

Description : 1. The Company's net profit before tax was NTD 175,631,797 in 2025. 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 5,600,000, and the director remuneration is NTD 1,200,000. 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 2025

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 2025 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 61,224,556 (NTD 0.6 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 91,836,833 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 0.9 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 2025 business report and financial statements.

Description : 1. The financial statements of the Company for the year 2025 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 2025 earnings.

Description : 1. The Company's 2025 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 2025 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. In line with the Financial Supervisory Commission's "Corporate Governance 3.0 - Sustainable Development Blueprint" and "Action Plan for Sustainable Development of Listed Companies (2023)," amending certain articles of the "Taiwan Stock Exchange Corporation Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers ". The Company plans to revise some provisions of “Articles of Incorporation”.

3. Please refer to Annex VI on the manual pages 29 to 32 for comparison table of amendments to the “Articles of Incorporation”.
4. Ask for discussion.

Item No. 2 : Proposed by the Board of Directors

Subject : To amend some provisions of the “Rules of Procedure for Shareholders' Meetings”.

- Description :
1. In accordance with the Document No. 1150002970 issued under the Taiwan Securities Governance framework, the Company plans to revise some provisions of “Rules of Procedure for Shareholders' Meetings”.
 2. Please refer to Annex VII on the manual pages 33 to 35 for comparison table of amendments to the “Articles of Incorporation”.
 3. Ask for discussion.

Item No. 3 : 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 VIII on page 36.
 4. Ask for discussion.

Extempore Motions

Meeting Adjourned

JIH LIN TECHNOLOGY CO., LTD.

Business report

I. Business report for 2025

(1) Operating plan and implementation result

In 2025, the global economy is influenced by both positive and negative factors, including the reciprocal tariff policies implemented by the Trump administration in the United States, geopolitical developments, inflationary pressures, and continued investment in AI technology. According to estimates by the International Monetary Fund (IMF), global economic growth is projected to remain at 3.2%, unchanged from the previous year. The global power discrete device industry, in which the Company operates, recorded total sales of USD 30.9 billion in 2025, representing a decline of 0.4% compared to 2024. This decrease was primarily attributable to intensified price competition within the Mainland China supply chain, slower growth in global new energy vehicle sales, and weak consumer demand for consumer products. The Company reported consolidated revenue of NTD 5.348 billion in 2025, reflecting an increase of approximately 6.4% compared to the prior year. EPS were NTD 1.53, down from NTD 2.52 in 2024. The decline in EPS was mainly due to rising raw material costs and increased operating expenses, which led to a decrease in gross margin, as well as significant fluctuations in the USD/NTD exchange rate that resulted in reduced foreign exchange gains.

(2) Financial Income/Expenses and Profitability

Data are listed as below:

Unit: NTD thousand

Item		2025	2024	Rate of Change(%)	
Financial Income	Consolidated Net revenue	5,348,422	5,026,851	6.40 %	
	Consolidated Gross profit	709,913	694,990	2.15 %	
	Consolidated Net income	156,167	257,001	(39.23)%	
Profitability	Return on Assets (%)	3.50%	5.47%	(36.01)%	
	Return on Equity (%)	5.24%	8.76%	(40.18)%	
	Ratio to paid in capital(%)	Operating income	23.18%	21.26%	9.03 %
		Net income before income tax	21.90%	31.74%	(31.00)%
	Net Profit Margin (%)	2.92%	5.11%	(42.86)%	
	Earnings per Share (NTD)	1.53	2.52	(39.29)%	

(3) Research and development status

1. As artificial intelligence transitions from model training to AI inference and broader industrial applications, the deployment of data centers and AI servers has shifted from a primary focus on computing capacity expansion to increased power infrastructure development. This evolution has led to a steady rise in electricity demand. At the same time, power management technologies are advancing, giving rise to new architectures such as High Voltage Direct Current (HVDC) systems. From power generation facilities to rack-level circuit design, requirements now emphasize high output power, high power density, and superior energy efficiency. These trends have further driven demand for components capable of supporting high voltage, high current, and low impedance characteristics. In response to customer needs, the Company develops lead frame product dedicated to overvoltage, overcurrent, and circuit protection applications for silicon-based, SiC, and GaN IGBT and MOSFET semiconductors, positioning ourselves to capture the market opportunities.
2. To introduce diverse metal surface processing solution by leveraging advanced packaging technologies and material characteristics, developing niche application products for aerospace and satellite industries. This one 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.

II. Future Development

Following the commencement of his second term in 2025, U.S. President Donald Trump signed executive orders suspending the implementation of certain green energy policies, including the withdrawal of subsidies for electric vehicles and charging infrastructure, as well as the United States' exit from the Paris Agreement. Such policy shifts are expected to impact the development of the global new energy vehicle and renewable energy industries. In addition, uncertainties surrounding U.S. tariff policies, coupled with geopolitical factors such as the Russia–Ukraine conflict, are projected to result in divergent economic developments among major countries in 2026.

From an industry perspective, while emerging technologies such as AI servers continue to drive demand in the semiconductor sector, recovery in the automotive and industrial markets remains relatively sluggish. It is estimated that global sales of power discrete devices will end two consecutive years of decline in 2026, achieving an annual growth rate of approximately 8.2%. However, this growth is still expected to lag behind the overall semiconductor industry growth rate. In response to strategic and cost considerations, IDM customers are anticipated to increase the proportion of outsourced manufacturing, prompting ongoing structural changes within the supply chain, particularly toward Chinese customers and specialized OSAT providers.

In terms of product applications, technological advancements in AI servers and edge computing components are progressing rapidly. Meanwhile, emerging industries associated with advanced and defense applications—such as aerospace satellites and unmanned aerial vehicles (UAVs)—have become strategic focus areas for national development. Due to the variable operating environments and mission durations of such products, their power supply components must meet more specialized and stringent requirements. Furthermore, power shortages associated with AI server deployment have gradually begun to surface. In light of the above factors, the power device sector and the lead frame industry in which the Company operates are expected to maintain steady growth. The Company will adopt the following strategies to respond to future developments. The details are as follows:

(1) Short-term operating policy

1. In response to the demand for lead frame products that balance high precision, structural strength, and production efficiency, more and more product integrates etching with stamping process technologies. And the Company is developing corresponding product offerings in alignment with customer request.
2. To optimize manufacturing processes and equipment inspection, and enhance operational efficiency.
3. To maintain prudent operations while strengthening our operational resilience and financial robustness for the rise of operating expenses and raw material costs.

(2) Long-term development strategy

1. Products of the company are primarily applied in new energy vehicles and industrial variable frequency drive (VFD) systems. Although the automotive industry currently faces challenges such as aggressive low-priced competition from China and a slowdown in the growth of the new energy vehicle sector, the Group stays aligned with market trends. By leveraging the strengths of upstream and downstream supply chains across our operational sites and integrating Group resources, we are well-positioned to capture the recovery opportunities in both automotive and industrial product markets.
2. The current power demand of advanced AI server racks is estimated at approximately 140 kW per year. Future developments for these end products are expected to require higher voltage and lower current solutions. However, current end-user power supply systems remain primarily AC-based. Under product applications based on clip bonding technology, the development of thin lead frame product is expected to enhance product applicability and performance.
3. To work closely with customers to strengthen capabilities in developing substrate materials, leveraging 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 2025, 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

2026 Annual Shareholders' Meeting of JIH LIN TECHNOLOGY CO., LTD

JIH LIN TECHNOLOGY CO., LTD

Convener of the audit committee : En-Cih Jheng

March 9, 2026

JIH LIN TECHNOLOGY CO., LTD.

Remuneration Paid to Directors in 2025

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	—	—	—	—	300	300	—	—	0.19%	0.19%	2,400	2,400	—	—	171	—	171	—	1.84%	1.84%	None
Director	Shang-Ming Tsai	—	—	—	—	300	300	—	—	0.19%	0.19%	2,400	2,400	108	108	171	—	171	—	1.91%	1.91%	
Director	Meng-Wei Tsai	—	—	—	—	300	300	—	—	0.19%	0.19%	2,400	2,400	108	108	171	—	171	—	1.91%	1.91%	
Director	Cheng-Han Jiang	—	—	—	—	300	300	36	36	0.22%	0.22%	—	—	—	—	—	—	—	—	0.22%	0.22%	
Independent Director	En-Cih Jheng	480	480	—	—	—	—	36	36	0.33%	0.33%	—	—	—	—	—	—	—	—	0.33%	0.33%	
Independent Director	Jhe-Hong Wu	480	480	—	—	—	—	36	36	0.33%	0.33%	—	—	—	—	—	—	—	—	0.33%	0.33%	
Independent Director	Li-Jhu Wu	480	480	—	—	—	—	36	36	0.33%	0.33%	—	—	—	—	—	—	—	—	0.33%	0.33%	

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, 2025 and 2024, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2025 and 2024, 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, 2025 and 2024, and their parent company only financial performance and cash flows for the years ended December 31, 2025 and 2024, 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 2025 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, 2025 are stated as follows:

Revenue recognition

The net revenue recognized by the Company in 2025 amounted to NT\$1,840,547 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, 2025 the Company's net inventories amounted to NT\$409,308 thousand, which accounted for 8% 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 2025 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 9, 2026

English Translation of Financial Statements Originally Issued in Chinese
JIH LIN TECHNOLOGY CO., LTD
PARENT COMPANY ONLY BALANCE SHEET
As of December 31, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024		Liabilities and stockholders' equity		December 31, 2025		December 31, 2024	
Items	Note	Amount	%	Amount	%	Items	Note	Amount	%	Amount	%
Current assets						Current liabilities					
Cash and cash equivalents	4/ 6. (1)	\$226,372	5	\$285,753	6	Short-term borrowings	6. (10)	\$350,000	8	\$280,000	7
Notes receivable, net	4/ 6. (2),(15)	4,959	0	2,224	0	Contract liabilities - current	6. (14)	3,127	0	2,983	0
Account receivable, net	4/ 6. (3),(15)	269,276	5	312,046	6	Account payable		33,317	1	10,632	0
Account receivable - related parties, net	4/ 6. (3),(15)/ 7	24,347	1	17,468	0	Account payable - related parties	7	74,192	2	105,417	2
Other receivable		2,067	0	3,274	0	Other payable		58,787	1	61,884	1
Other receivable - related parties, net	7	237	0	—	—	Other payable - related parties	7	15,966	0	13,675	0
Inventories	4,6. (4)	409,308	8	423,252	9	Current tax liabilities	4,6. (20)	14,622	0	534	0
Prepayments		2,633	0	2,424	0	Current lease liabilities	4,6. (16)	3,305	0	2,555	0
Other current assets		31	0	3	0	Current portion of long-term borrowings	6. (11)	304,403	6	721,007	15
Total current assets		939,230	19	1,046,444	21	Other current liabilities		747	0	453	0
						Total current liabilities		858,466	18	1,199,140	25
Non-current assets						Non-current liabilities					
Investments accounted for using the equity method	4/ 6. (5)	3,191,560	64	3,033,478	61	Long-term borrowings	6. (11)	993,569	19	597,972	11
Property, plant, and equipment	4/ 6. (6)	570,742	11	580,044	12	Deferred tax liabilities	4/ 6. (20)	76,879	2	80,881	2
Right-of use assets	4/ 6. (16)	46,662	1	47,941	1	Non-current lease liabilities	4/ 6. (16)	79,187	2	81,778	2
Investment property, net	4/ 6. (7)	206,626	4	212,886	4	Other non-current liabilities - others		12,000	0	10,000	0
Intangible assets	4/ 6. (8)	510	0	799	0	Net defined benefit liability, non-current	4/ 6. (12)	3,920	0	1,247	0
Deferred tax assets	4/ 6. (20)	29,573	1	37,006	1	Total non-current liabilities		1,165,555	23	771,878	15
Other non-current assets	6. (9)	236	0	9,397	0	Total liabilities		2,024,021	41	1,971,018	40
Total non-current assets		4,045,909	81	3,921,551	79	Equity attributable to owners of the parent					
						Capital					
						Common stock	6. (13)	1,020,409	20	1,020,409	21
						Total capital		1,020,409	20	1,020,409	21
						Capital surplus	6. (13)	434,082	9	556,531	11
						Retained earnings					
						Legal reserve	6. (13)	340,840	7	315,154	6
						Special reserve	6. (13)	125,449	2	200,365	4
						Unappropriated earnings		1,151,367	23	1,029,967	21
						Total retained earnings		1,617,656	32	1,545,486	31
						Other equity		(111,029)	(2)	(125,449)	(3)
						Total equity		2,961,118	59	2,996,977	60
Total assets		\$4,985,139	100	\$4,967,995	100	Total liabilities and equity		\$4,985,139	100	\$4,967,995	100

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, 2025 and 2024

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

Items	Note	2025		2024	
		Amount	%	Amount	%
Net revenue	4/ 6. (14)/ 7	\$1,840,547	100	\$1,885,056	100
Cost of goods sold	4/ 6. (4),(17)/ 7	(1,725,043)	(94)	(1,735,123)	(92)
Gross profit		115,504	6	149,933	8
Unrealized gross profit on sales		(1,449)	(0)	(1,121)	(0)
Realized gross profit on sales		1,121	0	4,119	0
Gross profit, net		115,176	6	152,931	8
Operating expenses	4/ 6. (16),(17)/ 7				
Selling expenses		(27,366)	(1)	(28,585)	(2)
Administrative expenses		(102,972)	(5)	(108,033)	(5)
Research and development expenses		(12,204)	(1)	(12,273)	(1)
Expected credit (losses)	4/ 6. (15)	65	0	(38)	(0)
Total operating expenses		(142,477)	(7)	(148,929)	(8)
Operating income		(27,301)	(1)	4,002	0
Non-operating income and expenses					
Interest income	6. (18)	2,186	0	2,254	0
Other income	6. (18)	1,331	0	45,475	2
Other gains and losses	6. (18)	(352)	(0)	24,251	1
Finance costs	6. (18)	(35,124)	(2)	(34,693)	(2)
Share profit of subsidiaries, associates, and joint ventures accounted for using the equity method	4	234,892	13	239,008	13
Total non-operating income and expenses		202,933	11	276,295	14
Net income before income tax		175,632	10	280,297	14
Income tax (expense)	6. (20)	(19,465)	(1)	(23,296)	(1)
Net income		156,167	9	257,001	13
Other comprehensive income					
Items that will not be reclassified subsequently to profit or loss					
Remeasurements of defined benefit plan	6.(12),(19)	(2,364)	(0)	(144)	(0)
Items that may be reclassified subsequently to profit or loss					
Exchange differences on translation of foreign operations	6. (19)	18,025	1	93,645	5
Income tax related to items that may be reclassified subsequently to profit or loss	6. (19),(20)	(3,605)	(0)	(18,729)	(1)
Total other comprehensive income (loss), net of tax		12,056	1	74,772	4
Total comprehensive income		\$168,223	10	\$331,773	17
Earnings per share (Expressed in NTD)					
Basic earnings per share	4/ 6. (21)	\$1.53		\$2.52	
Diluted earnings per share	4/ 6. (21)	\$1.53		\$2.51	

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, 2025 and 2024
 (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, 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>
Balance as of January 1, 2025	\$1,020,409	\$556,531	\$315,154	\$200,365	\$1,029,967	\$(125,449)	\$2,996,977
Appropriation and distribution of 2024 retained earnings:							
Legal reserve	—	—	25,686	—	(25,686)	—	—
Cash dividends	—	—	—	—	(81,633)	—	(81,633)
Special reserve reversal	—	—	—	(74,916)	74,916	—	—
Cash dividends distributed from capital surplus	—	(122,449)	—	—	—	—	(122,449)
Profit for the year ended December 31, 2025	—	—	—	—	156,167	—	156,167
Other comprehensive income for the years ended December 31, 2025	—	—	—	—	(2,364)	14,420	12,056
Total comprehensive income	—	—	—	—	153,803	14,420	168,223
Balance as of December 31, 2025	<u>\$1,020,409</u>	<u>\$434,082</u>	<u>\$340,840</u>	<u>\$125,449</u>	<u>\$1,151,367</u>	<u>\$(111,029)</u>	<u>\$2,961,118</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, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars)

Items	2025	2024
	Amount	Amount
Cash flows from operating activities:		
Net income before income tax	\$175,632	\$280,297
Adjustments:		
The profit or loss items:		
Depreciation	63,131	67,123
Amortization	891	1,486
Expected credit (profit) loss	(65)	38
Interest expense	35,124	34,693
Interest income	(2,186)	(2,254)
Share of profit of subsidiaries, associates and joint ventures accounted for using the equity method	(234,892)	(239,008)
Losses on disposal of property, plant and equipment	83	45
Other	(19,372)	269
Subtotal	<u>(157,286)</u>	<u>(137,608)</u>
Changes in operating assets and liabilities:		
Changes in operating assets		
(Increase) Decrease in notes receivable	(2,735)	3,582
Decrease in account receivable	42,835	14,355
(Increase) Decrease in account receivables from related parties	(6,879)	10,991
Decrease (Increase) in other receivable	1,208	(1,973)
(Increase) in other receivable from related parties	(237)	—
Decrease in inventories	34,041	69,195
(Increase) Decrease in prepayments	(209)	2,122
(Increase) Decrease in other current assets	(28)	30
Changes in operating liabilities		
Increase (Decrease) in contract liabilities - current	144	(2,430)
Increase (Decrease) in account payable	22,685	(14,844)
(Decrease) Increase in account payable from related parties	(31,225)	4,452
(Decrease) in other payables	(3,556)	(18,058)
Increase (Decrease) in other payables from related parties	2,291	(6,166)
Increase (Decrease) in other current liabilities	294	(393)
Increase in Net defined benefit liabilities	309	198
Total changes in operating assets and liabilities	<u>58,938</u>	<u>61,061</u>
Cash generated from operations activities	<u>77,284</u>	<u>203,750</u>
Interest received	2,185	2,275
Dividend received	94,507	—
Income tax paid	(5,551)	(18,754)
Net cash provided by operating activities	<u>168,425</u>	<u>187,271</u>
Cash flows from investing activities:		
Acquisition of property, plant and equipment	(34,431)	(4,521)
Proceeds from disposal of property, plant and equipment	—	480
Acquisition of intangible assets	(367)	(318)
(Increase) in other non-current assets	—	(8,926)
Net cash (used in) investing activities	<u>(34,798)</u>	<u>(13,285)</u>
Cash flows from financing activities:		
Increase in short-term borrowings	70,000	30,000
Increase in long-term borrowings	500,000	150,000
Repayment of long-term borrowings	(521,007)	(150,168)
Repayment of lease liabilities	(4,435)	(4,456)
Cash dividend	(204,082)	(204,082)
Interest paid	(33,484)	(33,141)
Net cash provided by (used in) financing activities	<u>(193,008)</u>	<u>(211,847)</u>
Net (Decrease) in cash and cash equivalents	(59,381)	(37,861)
Cash and cash equivalents, beginning of period	285,753	323,614
Cash and cash equivalents, end of period	<u>\$226,372</u>	<u>\$285,753</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, 2025 and 2024, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2025 and 2024, 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, 2025 and 2024, and their consolidated financial performance and cash flows for the years ended December 31, 2025 and 2024, 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 2025 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, 2025 are stated as follows:

Revenue recognition

The net revenue recognized by the Company and its subsidiaries in 2025 amounted to NT\$ 5,348,422 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, 2025 the Company and its subsidiaries' net inventories amounted to NT\$ 1,224,609 thousand, which accounted for 23% 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 2025 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, 2025 and 2024.

Chen, Cheng-Chu

Hung, Kuo-Sen

Ernst & Young, Taiwan

March 9, 2026

English Translation of Consolidated Financial Statements Originally Issued in Chinese
JIH LIN TECHNOLOGY CO., LTD AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET
As of December 31, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024		Liabilities and stockholders' equity		December 31, 2025		December 31, 2024	
Items	Note	Amount	%	Amount	%	Items	Note	Amount	%	Amount	%
Current assets						Current liabilities					
Cash and cash equivalents	4/ 6. (1)	\$1,377,765	26	\$1,249,038	24	Short-term borrowings	6. (9)	\$370,080	7	\$321,980	6
Notes receivable, net	4/ 6. (2),(14)	58,646	1	28,539	0	Contract liabilities - current	6. (13)	5,191	0	3,672	0
Account receivable, net	4/ 6. (3),(14)	944,313	18	1,023,344	19	Account payable		296,229	6	300,579	6
Account receivables - related parties, net	4/ 6.(3),(14)/ 7	192	0	282	0	Account payable - related parties	7	11	0	11	0
Other receivable		29,567	1	40,130	1	Other payable		119,141	2	119,993	2
Current tax assets	4	8,554	0	8,546	0	Other payable - related parties	7	2,262	0	2,111	0
Inventories	4/ 6. (4)	1,224,609	23	1,251,682	24	Current tax liabilities	4/ 6. (19)	25,332	0	15,966	0
Prepayments	4	27,971	0	32,916	1	Current lease liabilities, non related parties	4/ 6. (15)	3,305	0	2,555	0
Other current assets		79	0	43	0	Current lease liabilities, related parties	4/ 6. (15)/ 7	4,003	0	—	—
Total current assets		<u>3,671,696</u>	<u>69</u>	<u>3,634,520</u>	<u>69</u>	Current portion of long-term borrowings	6. (10)	304,403	6	721,007	14
						Other current liabilities		5,575	0	1,637	0
						Total current liabilities		<u>1,135,532</u>	<u>21</u>	<u>1,489,511</u>	<u>28</u>
Non-current assets						Non-current liabilities					
Property, plant, and equipment	4/ 6. (5)	1,280,204	24	1,292,044	25	Long-term borrowings	6. (10)	993,569	19	597,972	11
Right-of use assets	4/ 6. (15)/ 7	78,428	2	63,586	1	Deferred tax liabilities	4/ 6. (19)	95,654	2	100,667	2
Investment property, net	4/ 6. (6)	206,626	4	212,886	4	Non-current lease liabilities, non related parties	4/ 6. (15)	79,187	2	81,778	2
Intangible assets	4/ 6. (7)	1,111	0	1,551	0	Non-current lease liabilities, related parties	4/ 6. (15)/ 7	12,494	0	—	—
Deferred tax assets	4/ 6. (19)	42,726	1	48,958	1	Other non-current liabilities - others		12,000	0	10,000	0
Other non-current assets	6. (8)	12,683	0	24,607	0	Net defined benefit liability, non-current	4/ 6. (11)	3,920	0	1,247	0
Total non-current assets		<u>1,621,778</u>	<u>31</u>	<u>1,643,632</u>	<u>31</u>	Total non-current liabilities		<u>1,196,824</u>	<u>23</u>	<u>791,664</u>	<u>15</u>
						Total liabilities		<u>2,332,356</u>	<u>44</u>	<u>2,281,175</u>	<u>43</u>
						Equity attributable to owners of the parent					
						Capital	6. (12)				
						Common stock		1,020,409	19	1,020,409	19
						Total capital		1,020,409	19	1,020,409	19
						Capital surplus	6. (12)	434,082	8	556,531	11
						Retained earnings	6. (12)				
						Legal reserve		340,840	7	315,154	6
						Special reserve		125,449	2	200,365	3
						Unappropriated earnings		1,151,367	22	1,029,967	20
						Total retained earnings		<u>1,617,656</u>	<u>31</u>	<u>1,545,486</u>	<u>29</u>
						Other equity		(111,029)	(2)	(125,449)	(2)
						Total equity attributable to owner of the parent		<u>2,961,118</u>	<u>56</u>	<u>2,996,977</u>	<u>57</u>
						Total equity		<u>2,961,118</u>	<u>56</u>	<u>2,996,977</u>	<u>57</u>
Total assets		<u>\$5,293,474</u>	<u>100</u>	<u>\$5,278,152</u>	<u>100</u>	Total liabilities and equity		<u>\$5,293,474</u>	<u>100</u>	<u>\$5,278,152</u>	<u>100</u>

JIH LIN TECHNOLOGY CO., LTD AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2025 and 2024

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

Items	Note	2025		2024	
		Amount	%	Amount	%
Net revenue	4/ 6. (13)/ 7	\$5,348,422	100	\$5,026,851	100
Cost of goods sold	4/ 6. (4),(16)/ 7	(4,638,509)	(87)	(4,331,861)	(86)
Gross profit		709,913	13	694,990	14
Operating expenses	4/ 6. (15),(16)/ 7				
Selling expenses		(83,705)	(2)	(85,596)	(2)
Administrative expenses		(277,959)	(5)	(278,252)	(6)
Research and development expenses		(112,237)	(2)	(113,678)	(2)
Expected credit gains (losses)	4/ 6. (14)	542	0	(532)	(0)
Total operating expenses		(473,359)	(9)	(478,058)	(10)
Operating income		236,554	4	216,932	4
Non-operating income and expenses					
Interest income	6. (17)	25,181	0	22,905	0
Other income	6. (17)	24,788	1	67,154	1
Other gains and losses	6. (17)	(26,872)	(0)	52,722	1
Finance costs	6. (17)/ 7	(36,171)	(1)	(35,802)	(0)
Total non-operating income and expenses		(13,074)	(0)	106,979	2
Net income before income tax		223,480	4	323,911	6
Income tax expense	4/ 6. (19)	(67,313)	(1)	(66,910)	(1)
Net income of continuing operations		156,167	3	257,001	5
Net income		156,167	3	257,001	5
Other comprehensive income					
Items that will not be reclassified subsequently to profit or loss					
Remeasurements of defined benefit plan	6. (18)	(2,364)	(0)	(144)	(0)
Items that may be reclassified subsequently to profit or loss					
Exchange differences on translation of foreign operations	6. (18)	18,025	0	93,645	2
Income tax related to items that may be reclassified subsequently to profit or loss	6. (18), (19)	(3,605)	(0)	(18,729)	(0)
Total other comprehensive income (loss), net of tax		12,056	(0)	74,772	2
Total comprehensive income		\$168,223	3	\$331,773	7
Net income attribute to:					
Owners of the parent		\$156,167	3	\$257,001	5
Total comprehensive income attribute to:					
Owners of the parent		\$168,223	3	\$331,773	7
Earnings per share (Expressed in NTD)					
Basic earnings per share	4/ 6. (20)	\$1.53		\$2.52	
Diluted earnings per share	4/ 6. (20)	\$1.53		\$2.51	

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, 2025 and 2024

(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, 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	\$1,020,409	\$556,531	\$315,154	\$200,365	\$1,029,967	\$(125,449)	\$2,996,977
Balance as of January 1, 2025	\$1,020,409	\$556,531	\$315,154	\$200,365	\$1,029,967	\$(125,449)	\$2,996,977
Appropriation and distribution of 2024 retained earnings:							
Legal reserve	—	—	25,686	—	(25,686)	—	—
Cash dividends	—	—	—	—	(81,633)	—	(81,633)
Special reserve reversal	—	—	—	(74,916)	74,916	—	—
Cash dividends distributed from capital surplus	—	(122,449)	—	—	—	—	(122,449)
Profit for the year ended December 31, 2025	—	—	—	—	156,167	—	156,167
Other comprehensive income for the years ended December 31, 2025	—	—	—	—	(2,364)	14,420	12,056
Total comprehensive income	—	—	—	—	153,803	14,420	168,223
Balance as of December 31, 2025	\$1,020,409	\$434,082	\$340,840	\$125,449	\$1,151,367	\$(111,029)	\$2,961,118

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, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars)

Items	2025	2024
	Amount	Amount
Cash flows from operating activities:		
Net income before income tax	\$223,480	\$323,911
Adjustments:		
The profit or loss items:		
Depreciation	181,666	193,521
Amortization	1,372	2,043
Expected credit (profit) loss	(542)	532
Interest expense	36,171	35,802
Interest income	(25,181)	(22,905)
(Gain) on disposal of property, plant and equipment	(2,303)	(2,046)
Other	(22,808)	2,172
Subtotal	<u>168,375</u>	<u>209,119</u>
Changes in operating assets and liabilities:		
Changes in operating assets		
(Increase) in notes receivable	(30,107)	(22,733)
Decrease (Increase) in account receivable	79,588	(81,923)
Decrease in account receivable from related parties	90	98
Decrease (Increase) in other receivable	10,702	(5,322)
Decrease in inventories	48,546	68,451
Decrease (Increase) in prepayments	5,204	(5,911)
(Increase) Decrease in other current assets	(36)	22
Changes in operating liabilities		
Increase (Decrease) in contract liabilities - current	1,519	(1,913)
(Decrease) Increase in account payable	(4,350)	52,806
Increase in account payable from related parties	—	11
(Decrease) in other payable	(1,284)	(24,177)
Increase (Decrease) in other payable from related parties	151	(2,396)
Increase (Decrease) in other current liabilities	3,938	(305)
Increase in net defined benefit liabilities	309	198
Total changes in operating assets and liabilities	<u>114,270</u>	<u>(23,094)</u>
Cash generated from operations activities	506,125	509,936
Interest received	25,042	22,336
Income tax paid	(60,341)	(65,063)
Net cash provided by operating activities	<u>470,826</u>	<u>467,209</u>
Cash flows from investing activities:		
Acquisition of property, plant and equipment	(148,616)	(97,751)
Proceeds from disposal of property, plant and equipment	11,964	10,254
Acquisition of intangible assets	(713)	(702)
(Increase) in other non-current assets	(6,180)	(17,216)
Net cash (used in) investing activities	<u>(143,545)</u>	<u>(105,415)</u>
Cash flows from financing activities:		
Increase (Decrease) in short-term borrowings	48,100	(30,104)
Increase in long-term borrowings	500,000	150,000
Repayment of long-term borrowings	(521,007)	(150,168)
Increase in guarantee deposits received	2,000	—
Repayment of lease liabilities	(8,721)	(8,741)
Cash dividend	(204,082)	(204,082)
Interest paid	(34,197)	(34,292)
Net cash provided by (used in) financing activities	<u>(217,907)</u>	<u>(277,387)</u>
Effect of exchange rate changes on cash and cash equivalents	19,353	74,764
Net Increase (Decrease) in cash and cash equivalents	128,727	159,171
Cash and cash equivalents, beginning of period	1,249,038	1,089,867
Cash and cash equivalents, end of period	<u>\$1,377,765</u>	<u>\$1,249,038</u>

JIH LIN TECHNOLOGY CO., LTD.
2025 Earning distribution statement

Unit: NTD

Retained earnings-Beginning		997,564,373
+) Other Comprehensive Income (Actuarial Gains and Losses in Defined Benefit Plan (2025Y))	(2,364,081)	
+) Profit after tax	156,167,074	
+) Reverse Special Reserve	14,419,450	
-) Allocate Statutory Surplus Reserve	(15,380,299)	152,842,144
Total amount		1,150,406,517
Item :		
Shareholder bonus :		
Cash dividend (NTD 0.6 per share)	(61,224,556)	
Total amount of earnings distribution		(61,224,556)
Retained earnings-End of term		1,089,181,961

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 13-3	<p>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)</p>	<p>The number of independent directors within the number of directors shall be three at least and shall not be less than one-third 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 starting from 2027)</p>	<ol style="list-style-type: none"> 1. In response to the full implementation of audit committees by listed companies, the number of independent directors has been adjusted. Accordingly, this Article is hereby amended. 2. In furtherance of the “Corporate Governance 3.0 – Sustainable Development Roadmap”, and in accordance with Measure 2 of the “Sustainable Development Action Plan for Listed and OTC Companies (2023)”, which aims to deepen the corporate sustainability governance culture—specifically Item 1 concerning the strengthening of

Clause No	Content before the amendment	Content after the amendment	Amendment basis and reason
			the functions of independent directors and audit committees, Sub-item (2) regarding the revision of the proportion of independent director seats—this Article is hereby amended.
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 (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.") 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</p>	<p>When the Company makes a profit for the year, the compensation to employees shall be two to ten percent of the balance (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 managers and whose compensation is below a certain threshold. This threshold is determined annually according to Article 2, Paragraph 2 of the Ministry of Economic Affairs' Regulations Governing Salary Increase and Deduction for Small and Medium Enterprise Employees.) 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 is made in the form of cash, parties eligible to</p>	In accordance with the instructions of the Taiwan Stock Exchange, minor textual revisions have been made.

Clause No	Content before the amendment	Content after the amendment	Amendment basis and reason
	employees in controlled company or affiliated companies who met certain conditions set by the Board.	receive the said compensation shall include employees in controlled company or affiliated companies who met certain conditions set by the Board.	
Article 22	<p>The Company's Article of Incorporation was established on Oct 3, 2000</p> <p>The first amendment was made on December 18, 2001</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 Company's Article of Incorporation was established on Oct 3, 2000</p> <p>The first amendment was made on December 18, 2001</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>	Add date of provision amended.

Clause No	Content before the amendment	Content after the amendment	Amendment basis and reason
	<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 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>The twenty-third amendment was made on June 25, 2025.</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 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>The twenty-third amendment was made on June 25, 2025.</p> <p>The twenty-fourth and twenty-fifth amendment are scheduled to be approved at the shareholders' meeting on June 23, 2026.</p>	

JIH LIN TECHNOLOGY CO., LTD

Comparison Table of Amendments to the “Rules of Procedure for Shareholders' Meetings”

Clause No	Content before the amendment	Content after the amendment	Amendment basis and reason
Article 3	<p>The Shareholders' Meeting of the Company shall be convened by the Board of Directors unless otherwise stipulated in the laws and regulations.</p> <p>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.</p> <p>The rest is omitted</p>	<p>The Shareholders' Meeting of the Company shall be convened by the Board of Directors unless otherwise stipulated in the laws and regulations.</p> <p>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, shareholders' meeting manual and supplementary materials of the meeting etc., and upload them to the MOPS within 30 days before the ordinary shareholders' meeting or 15 days before the extraordinary shareholders' meeting. The Company shall prepare 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.</p> <p>The rest is omitted</p>	<p>3. In accordance with Document No. 11500029701 issued under the Taiwan Securities Governance framework, and the amendment to Paragraph 4 of Article 6 of the 'Regulations Governing the Content and Compliance Requirements for Shareholders' Meeting Agendas of Public Companies,' the scope of information required to be disclosed at least 30 days prior to the annual general meeting has been expanded. Accordingly, minor textual revisions and deletions have been made.</p>

Clause No	Content before the amendment	Content after the amendment	Amendment basis and reason
Article 13	<p>Paragraphs 1 to 6 are omitted</p> <p>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.</p> <p>The rest is omitted</p>	<p>Paragraphs 1 to 6 are omitted</p> <p>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.</p> <p>Where a shareholders' meeting includes an agenda item for election of directors and the number of candidates exceeds the number of directors to be elected, an agenda item for dismissal of directors, or any proposal as set forth in Article 185 or Article 316 of the Company Act, Articles 18, 27, 29, or 35 of the Business Mergers and Acquisitions Act, or Subparagraph 1, Paragraph 2 of Article 24 and Subparagraph 1, Paragraph 2 of Article 26 of the Financial Holding Company Act, the chairperson shall appoint a lawyer, certified public accountant, or notary public to act as a scrutineer.</p> <p>A person appointed by the chairperson to the preceding paragraph shall not be responsible for matters relating to the voting process, and shall not be a director, managerial officer, or employee of the Company or its affiliated enterprises.</p> <p>The scrutineer shall supervise the casting and counting of votes and shall sign or affix seal to the vote tabulation statement.</p> <p>Where a scrutineer is appointed pursuant to Paragraph 8, the minutes of the shareholders' meeting shall specify the name and title of the scrutineer.</p> <p>(Subsequent paragraphs shall be renumbered accordingly.)</p> <p>The rest is omitted</p>	<p>This Article is amended with reference to scrutineer systems adopted in foreign jurisdictions.</p>

Clause No	Content before the amendment	Content after the amendment	Amendment basis and reason
Article 20	<p>These Rules were formulated on June 24, 2011.</p> <p>The 1st amendment was made on May 24, 2012.</p> <p>The 2nd amendment was made on June 18, 2013.</p> <p>The 3rd amendment was made on June 16, 2015.</p> <p>The 4th amendment was made on June 21, 2019.</p> <p>The 5th amendment was made on June 23, 2020.</p> <p>The 6th amendment was made on June 21, 2022.</p>	<p>These Rules were formulated on June 24, 2011.</p> <p>The 1st amendment was made on May 24, 2012.</p> <p>The 2nd amendment was made on June 18, 2013.</p> <p>The 3rd amendment was made on June 16, 2015.</p> <p>The 4th amendment was made on June 21, 2019.</p> <p>The 5th amendment was made on June 23, 2020.</p> <p>The 6th amendment was made on June 21, 2022.</p> <p>The 7th amendment is scheduled to be approved at the shareholders' meeting on June 23, 2026.</p>	Add date of provision amended.

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	Jhe-Hong Wu	CHAIN CHON INDUSTRIAL CO., LTD (will be elected as Independent Director on June 24, 2026 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 (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.”) 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.

The twenty-third amendment was made on June 25, 2025.

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 25, 2026), 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%