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**JIIN YEEH DING ENTERPRISE CORP.**

**2026 Annual Shareholders' Meeting**

**Meeting Handbook**

**(TRANSLATION)**

**June 12, 2026**

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## **I. Meeting Procedure**

Jiin Yeeh Ding Enterprise Corp.

### Procedure for the 2026 Annual Shareholders' Meeting

- I. Call the Meeting to Order
- II. Chairman's Remarks
- III. Report Items
- IV. Matters for Ratification
- V. Matters for Discussion
- VI. Extempore Motions
- VII. Meeting Adjourned

## II. Meeting Agenda

### **Jiin Yeeh Ding Enterprise Corp. Agenda of the 2026 Annual Shareholders' Meeting**

Time: 9:00 a.m., Friday, June 12, 2026

Venue: Zhunan Brewery Taiwan Tobacco & Liquor Corporation (NO.345, Hexing Rd., Zhunan Township, Miaoli County)

Convening method: Physical Shareholders' Meeting

- I. Call the Meeting to Order
- II. Chairman's Remarks
- III. Report Items
  1. 2025 Business Report.
  2. Audit Committee's Review Report.
  3. Report on the Distribution of Employees' and Directors' Remuneration for 2025.
  4. Report on the Distribution of 2025 Cash Dividends.
  5. Amendments to the " Sustainable Development Best Practice Principles ".
- IV. Matters for Ratification
  1. Ratification of the 2025 Business Report and Financial Statements.
  2. Ratification of the Proposal for Distribution of 2025 Profits.
- V. Matters for Discussion
  1. Amendment to the " Articles of Incorporation ".
- VI. Extemporaneous Motions
- VII. Meeting Adjourned

### III. Reports

#### 1. 2025 Business Report.

Descriptions: Attached business report. (Please refer to Page 5 to 9, Appendix 1)

#### 2. Audit Committee's Review Report.

Descriptions: Attached Audit Committee's review report. (Please refer to Page 10, Appendix 2)

#### 3. Report on the Distribution of Employees' and Directors' Remuneration for 2025.

Descriptions: 1. According to Article 20 of the Articles of Incorporation, if there is any profit as a result of the yearly accounting closing, the Company shall appropriate between 6% and 15% of the profit as employees' compensation and no more than 5% of the profit as directors' remuneration.

2. The employees' and directors' remuneration for 2025 were approved by the Board of Directors. The total amount of employees' compensation was NT\$49,379,597 and the total amount of directors' remuneration was NT\$16,459,866, both of which were paid in cash.

#### 4. Report on the Distribution of 2025 Cash Dividends.

Descriptions: 1. In accordance with Article 20-1 of the Articles of Incorporation, the distributable dividends and bonuses may be paid in the form of cash, the Board of Directors is authorized to resolve the matter by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors. Additionally, a report of the distribution shall be submitted to the shareholders' meeting.

2. The Company proposes to distribute cash dividends of NT\$336,406,448 from the 2025 distributable earnings, equivalent to NT\$3.5 per share. Additionally, in accordance with Article 241 of the Company Act, the Company proposes a cash distribution of NT\$28,834,839 from the capital surplus derived from the issuance of shares in excess of par value, equivalent to NT\$0.3 per share. The total cash payout will be NT\$365,241,287, with an aggregate distribution of NT\$3.8 per share.

Cash dividends shall be calculated based on the distribution ratio and rounded down to the nearest whole dollar. The total amount of fractional remainders less than one dollar shall be accounted for as other income of the Company.

3. After the proposal is approved by the Board of Directors, the Chairman is authorized to set the ex-dividend record date of distribution of 2025 cash dividends, and the payment operation. In the event of any subsequent change in the Company's share capital that affects the number of outstanding shares, and the shareholders' cash dividend ratio changes as a result, the Chairman is also fully authorized to handle it.

#### 5. Amendments to the " Sustainable Development Best Practice Principles ".

Descriptions: 1. In accordance with the Financial Supervisory Commission (FSC) Letter No. 1140352230 dated August 25, 2025, which amended the " Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies ", the Company proposes to amend certain articles of its " Sustainable Development Best Practice Principles " accordingly.

2. The comparison table of amended provisions. (Please refer to Page 11 to 12, Appendix 3)

### IV. Ratifications

Proposal 1: Ratification of the 2025 Business Report and Financial Statements.

(Proposed by the Board of Directors)

Descriptions: 1. The Company's Financial Statements for 2025, including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity, and Statements of Cash Flows have been approved by the Board of Directors. In addition, the above-mentioned Financial Statements were audited by certified public accounts, Luo, Re-Chih and Huang, Yung-Hua of KPMG.

2. Attached the 2025 Business Report, CPA's audit report and above-mentioned Financial Statements. (Please refer to Page 5 to 9, Appendix 1 and Page 13 to 26, Appendix 4 and

Appendix 5)

Resolution:

Proposal 2: Ratification of the Proposal for Distribution of 2025 Profits.

(Proposed by the Board of Directors)

Descriptions: 1. To be formulated the Earnings Distribution Table is as follows:

Jiin Yeeh Ding Enterprise Corp.  
2025 Earnings Distribution Table

Unit: NT\$

Undistributed surplus earnings, beginning of period	876,764,625
Add: Remeasurement of the defined benefit plan	425,265
Add: Net profit for the period	634,429,054
Less: Legal reserve	(63,485,432)
Earnings available for distribution for the period	1,448,133,512
Distribution item:	
Shareholders' dividend (NT\$3.5 per share)	(336,406,448)
Undistributed surplus earnings, end of period	1,111,727,064

Chairman: Chuang, Ching-Chi    Manager: Chuang, Jui-Yuan    Accounting Manager: Hu, Pei-Ju

2. Please proceed to vote on the proposal.

Resolution:

## V. Discussions

Proposal 1: Amendment to the of " Articles of Incorporation ".

(Proposed by the Board of Directors)

Descriptions: 1. In accordance with the Taipei Exchange (TPEX) Announcement Letter No. 11200681001 dated September 1, 2023, which amended Paragraph 3, Article 4 of the " Taipei Exchange Directions for Compliance Requirements for the Appointment and Exercise of Powers of Boards of Directors of TPEX Listed Companies ", the number of independent directors of a TPEX listed company shall not be less than one-third of the total number of director seats starting from 2027. Accordingly, the Company proposes to amend certain articles of its "Articles of Incorporation" to comply with the aforementioned regulations.

2. The comparison table of Articles of Incorporation. (Please refer to Page 27 to 28, Appendix 6)

3. Please proceed to vote on the proposal.

Resolution:

## VI. Extempore Motions

## VII. Meeting Adjourned

## Appendix

### Appendix 1. Business Report

#### Jiin Yeeh Ding Enterprise Corp. 2025 Business Report

Thank you for taking the time to attend the Company's 2026 Annual Shareholders' Meeting amidst your busy schedules. In 2025, the Company once again achieved record profits, delivering an outstanding overall performance. Here is a report on the implementation of the 2025 business plan and the outlook for 2026 operations:

#### I. Business results of the previous year (2025)

##### (I) Implementation results of the business plan

In 2025, the consolidated revenue reached NT\$4.6 billion, with a consolidated gross profit of NT\$940 million (gross margin of 20%), an increase from the previous year's gross profit of NT\$830 million (gross margin of 17%). This growth was primarily driven by three key factors: The Federal Reserve's (Fed) entry into a rate-cutting cycle, intensified geopolitical risks sparking strong safe-haven demand, and the continued expansion of gold reserves by central banks. These factors propelled international gold prices to record highs, which in turn buoyed overall metal market prices and significantly bolstered the Company's gross profit performance.

The consolidated net profit for 2025 was NT\$634 million, with EPS of NT\$6.6. In terms of the product sales mix in 2025, gold and gold-containing precious metals accounted for 39% of total revenue; copper accounted for 45%; and others accounted for 16%. With increases in gross margin, operating margin, and net profit margin, the Company demonstrated strong performance in its core business profitability.

Unit: NTD Thousand

Item	Year			
	2025	%	2024	%
Operating revenue	4,634,941	100	4,935,997	100
Gross profit	938,703	20	826,974	17
Operating profit	679,467	15	588,283	12
Net profit attributable to owner of the parent company	634,429	14	465,434	9
Earnings per share (NT\$)	6.60	-	4.84	-

##### (II) Budget implementation status 、 analysis of financial revenue and expenditure and profitability

1. Budget implementation status: The Company has not prepared financial forecasts for 2025 and this is therefore not applicable.
2. Analysis of financial revenue and expenditure and profitability: Please refer to the summary table and the complete financial report below.

##### (i) Financial revenue and expenditure

Unit: NTD Thousand

Item	2025	2024	Amount of increase (decrease)	Percentage of increase (decrease)
Operating activities in cash inflows	729,067	419,596	309,471	73.75%
Investing activities in cash inflows	(151,131)	(81,425)	(69,706)	(85.61%)
Financing activities in cash inflows	(252,040)	(161,233)	(90,807)	(56.32%)

Cash flow analysis:

- (1) Increase in inflow from operating activities: Mainly due to both the gross profit margin and operating profit margin increased, indicating strong core business profitability.
- (2) Decrease in inflow from investing activities: Mainly due to the maturity of USD-denominated callable interest rate products and the sale of 224,000 shares of stock in 2024. The absence of such transactions in 2025 resulted in a decrease in cash inflows compared to the previous year.
- (3) Decrease in inflow from financing activities: Mainly due to the repayment of bank borrowings.

(ii) Analysis of profitability

Item		2025	2024
Return on assets (%)		15.16	12.78
Return on equity (%)		18.33	14.94
Ratio of paid-in capital (%)	Operating profit	70.69	61.21
	Net profit before tax	79.70	53.97
Net profit margin (%)		13.69	9.43
Earnings per share (NT\$)		6.60	4.84

(IV) Research and development status

1. In response to the demand for rare earth elements as strategic resources, the Company is dedicated to developing high-efficiency separation and purification technologies for permanent magnet materials. By establishing an autonomous recycling system, reducing reliance on primary minerals and integrating with downstream industries to achieve a closed-loop cycle for recycled materials, thereby strengthening the competitiveness of the strategic supply chain.

2. Research and development results are as follows:

Year	Technology or products successfully developed
2017	* Indium recovery * Recovered nickel and tin from small steel balls
2018	* Recovered palladium gold from copper anode slime * Increased the purity of palladium from 80% to 90% or higher
2019	* Electrolyzed low-grade copper
2020	* PET plastic recycling * Cleaned and recycled Ni and Cu paste containers for reuse * Increased the purity of palladium from 90% to 99% or higher
2021	* Recycled tin-containing waste
2022	* Recovery of rhodium from rhodium acetate materials
2023	* Recycling of valuable metals from waste batteries - Cobalt (Co)
2024	* Recovery of Rh-containing isooctanol waste liquid
2025	* Recovery of magnetic material rare earth (Nd, Pr)

## II. Outline of the business plan for the current year (2026)

### (I) Operating guidelines and Operating strategies

#### 1. Operating guidelines:

The Company upholds the business philosophy of "technology first, quality first, service first," and the three major operational principles of resource assurance, resource recycling, and resource utilization. Leveraging our capability to turn tech-waste into reusable resources, we are realizing a new vision of 'Urban Mining and Environmental Protection'.

#### 2. Operating strategies: Alliance, technology, collaborative, premium service, and advanced equipment

- (1) Alliance: Jiin Yeeh Ding understands that simply controlling costs is less effective than increasing profits through industry alliances and collaborations. Starting with forward-looking system integration, they gradually form strategic alliances with related industries, actively expanding their existing organizational structure to create a complete upstream and downstream supply chain. This aims to help clients achieve cost reductions, improved convenience, and guaranteed service quality.
- (2) Technology: Over the years, we have applied for numerous patents related to waste treatment and have become a leading electronic waste treatment company in Taiwan with a professional clearing, recycling, and processing systems.
- (3) Collaborative: We actively engage in technical exchanges with international industry leaders, collaborating closely with prominent firms in the United States and Japan on precious metal recycling and refining technologies to continuously enhance the value of precious metal recycling in the industry.
- (4) Premium service: By deepening customer relationships and accurately understanding their demands, the Company retains detailed records of the process and outcomes of addressing customer feedback, serving as a reference for providing customers with higher-quality services in the future.
- (5) Advanced equipment: Our two Class-A professional recycling and removal plants are equipped with advanced facilities, including baffle cleaning units, precious metal recovery systems, crushing and sorting machinery, and pollution control equipment, ensuring stringent quality control throughout a comprehensive processing flow.

### (II) Expected sales volume and its basis

Global environmental regulations have transitioned from the "pilot" phase into the "mandatory enforcement" stage. With the European Union's Carbon Border Adjustment Mechanism (CBAM) concluding its transition period and entering full implementation in 2026, imported products must now fully declare and purchase carbon certificates. Simultaneously, the U.S. Clean Competition Act (CCA) began levying carbon taxes on carbon-intensive imported products in 2025.

For Taiwan, as an export-oriented economy, carbon reduction is no longer an option but a prerequisite for survival. Amidst the green energy transition, distributed energy resources and grid resilience have become increasingly vital. Consequently, the looming wave of decommissioned solar power equipment has positioned environmental processing and resource circulation as core issues within the net-zero economy.

To address geopolitical shifts and the restructuring of global supply chains, Goldentec is actively expanding its international footprint:

- Thailand Facility: Construction officially commenced in November 2025 at the Gateway City Industrial Estate. Leveraging Thailand's Board of Investment (BOI) incentives, this facility is positioned to become a premier hub for electronic waste treatment in Southeast Asia.
- United States Facility: In response to the U.S. Clean Competition Act (CCA) and the demand for localized supply chains, the Company is accelerating the establishment of its U.S. recycling and processing base. Through technological export of solar panel recycling solutions and strategic alliances, we aim to secure a competitive advantage in the increasingly stringent global carbon reduction environment.

### (III) Important production and marketing policies

#### 1. Focus on the core business:

- (1) Xibin's new plant is fully commercial operational, expanding its leading edge in waste solar panel recycling.
- (2) Accelerate the construction of the Thailand facility to complete the strategic layout of the cross-border recycling ecosystem.

#### 2. Lean operation:

- (1) Leverage AI to optimize operational workflows.
- (2) Drive process optimization and intelligent transformation at the Xibin's new plant, enhancing automation and operational efficiency.

#### 3. Creating value:

- (1) Vertically integrate the upstream and downstream supply chain to provide clients with more integrated and convenient services.
- (2) Deepen rare earth element recovery technologies and establish a permanent magnet recycling network to achieve high-value-added reuse of recycled permanent magnet materials.
- (3) Expand international market applications by promoting solar panel recycling technologies through technical licensing.

### **III. Future Development Strategy of the Company**

The business plan of the Company for 2026 is organized into five major development axes:

1. Drive process optimization and intelligent transformation at the Xibin's new plant.
2. Establish a circular system for the recycling and reuse of permanent magnet materials.
3. Accelerate the construction of the Thailand facility and the strategic layout of regional circular economy networks.
4. Expand international collaborations and technological licensing initiatives.
5. Continue to implement green electricity and carbon reduction commitments, and the net-zero emissions target for 2050 remains unchanged.

### **IV. Influence of external competition environment, the legal environment, and the overall business environment**

#### (I) Competitive advantages of JYD:

1. Electronic waste has become the world's fastest-growing solid waste stream. Within discarded circuit boards, smartphones, servers, and EV batteries lies an "Urban Mine"—containing metal values far exceeding those of natural mineral deposits. These have become strategic resources fiercely contested by nations globally. Between 2027 and 2030, the convergence of AI data center infrastructure obsolescence and the massive decommissioning of solar panels will trigger a second wave of the "E-waste tsunami." Jiin Yeeh Ding has already achieved economies of scale in recovering various base and precious metals from E-waste. With our production capacity, patent portfolio, and proprietary technologies leading the industry, the Company is uniquely positioned for explosive growth in the coming years
2. Facing the global race toward decarbonization, Jiin Yeeh Ding has demonstrated a highly competitive "Geostrategic Advantage." The establishment of its Thailand and USA facilities underscores that Jiin Yeeh Ding possesses far more than just patented physical dismantling technologies. We are among the select few in the market capable of providing cross-border processing capacity backed by comprehensive regulatory compliance certifications. While competitors remain confined within regional processing frameworks, the Company has already begun creating tangible carbon reduction value and circular economy synergies for our global clientele.

3. As one of the top three E-waste recycling and treatment providers in Taiwan, the Company not only holds ISO certifications but has also achieved the R2v3 (Responsible Recycling) standard and the UL 2809 Environmental Claim Validation (Gold Level) for recycled content, solidifying our premier market leadership. Furthermore, with our proprietary solar panel recycling technology, we possess the capability to revitalize every decommissioned solar panel. This positions the Company with a distinct competitive edge in both technological innovation and economies of scale.
- (II) The Company's daily operations are handled in accordance with the relevant domestic and foreign laws and regulations, and we pay constant attention to the development trend of domestic and foreign policies and regulatory changes, collect relevant information to provide for management decision-making reference, and consult with relevant professionals for the sake of immediate adjustments to the Company's operating strategy. In February 15, 2023, the President enacted the Climate Change Response Act, formally enshrining "Net Zero Emissions by 2050" into law. The Financial Supervisory Commission (FSC) also set a clear timetable for listed companies to complete carbon audits. Our Company has established a Sustainable Development Task Force in response. In the most recent year, the Company has not been affected by changes in important domestic and foreign policies and laws having an influence on the Company's financial business.
- (III) As the global economy enters a new era of carbon constraints in 2026, carbon reduction has become a prerequisite for corporate survival. Embracing our mission as "Urban Miners" and "Environmental Stewards," Jiin Yeeh Ding leverages proprietary technologies to transform waste into high-value recycled materials. This not only assists our clients in fulfilling their ESG commitments and mitigating carbon tax risks under international trade regulations but also realizes resource circularity at its source. Moving forward, the Company remains dedicated to deepening green processing technologies, safeguarding the environment while driving sustainable revenue growth.

Jiin Yeeh Ding Enterprise Corp.

Chairman: Chuang, Ching-Chi

President: Chuang, Jui-Yuan

Accounting Manager: Hu, Pei-Ju

## Appendix 2. Audit Committee's Review Report

Jiin Yeeh Ding Enterprise Corp.

### Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and earnings distribution proposal, among which Financial Statements have been audited by Luo, Re-Chih and Huang, Yung-Hua, CPAs at KPMG, by whom an audit report have been issued. The Business Report, Financial Statements, and earnings distribution proposal above have been examined and reviewed by the Audit Committee, and no discrepancies were found. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To

2026 Annual Shareholders' Meeting of Jiin Yeeh Ding Enterprise Corp.

Jiin Yeeh Ding Enterprise Corp.

Convener of the Audit Committee: Chuang, Chin-Te

May 8, 2026

**Appendix 3. Comparison Table of the Amended Provisions of Sustainable Development Best Practice Principles**

Jiin Yeeh Ding Enterprise Corp.  
 Comparison Table of the Amended Provisions of  
 Sustainable Development Best Practice Principles

No.	After Amendment	Before Amendment	Reference and reason for the amendment
Article 15	<p>The Company attaches great importance to the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations:</p> <ol style="list-style-type: none"> <li>1. Reduce resource and energy consumption of their products and services.</li> <li>2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.</li> <li>3. Improve recyclability and reusability of raw materials or products.</li> <li>4. Maximize the sustainability of renewable resources.</li> <li>5. <u>Enhance the durability of products.</u></li> <li>6. <u>Improve efficiency of products and services.</u></li> <li>7. <u>Enhance the conservation of marine and terrestrial biodiversity and ecosystems, promote the sustainable use of resources, and ensure fair and equitable benefits.</u></li> </ol>	<p>The Company attaches great importance to the impact of its operations on eco-efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations:</p> <ol style="list-style-type: none"> <li>1. Reduce resource and energy consumption of their products and services.</li> <li>2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.</li> <li>3. Improve recyclability and reusability of raw materials or products.</li> <li>4. Maximize the sustainability of renewable resources.</li> </ol>	<p>In accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies", Subparagraphs 5 and 6 have been adjusted. Furthermore, in reference to the initiatives of the United Nations Convention on Biological Diversity and relevant laws regarding marine and natural conservation, the Company should consider the impact of its operations on biodiversity and ecosystems to facilitate corporate sustainability. Accordingly, this Article has been amended, and Subparagraph 7 has been added.</p>

No.	After Amendment	Before Amendment	Reference and reason for the amendment
Article 21	<p>The Company creates an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills.</p> <p><u>It is advisable for The Company to establish placement programs to cultivate future industry talents.</u></p> <p>The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.</p>	<p>The Company creates an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills.</p> <p>The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.</p>	<p>To promote industry-academia integration and student career development, the Company encourages collaboration with educational institutions to cultivate talent, thereby achieving a win-win outcome for both sectors.</p> <p>Accordingly, Paragraph 2 has been added, and the existing Paragraphs 2 and 3 have been renumbered accordingly</p>

## Appendix 4. CPAs' Audit Report and 2025 Parent Company Only Financial Statements

### Independent Auditors' Report

To the Board of Directors of Jiin Yeeh Ding Enterprise Corp.:

#### Opinion

We have audited the financial statements of Jiin Yeeh Ding Enterprise Corp. ("the Company"), which comprise the balance sheets as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity and cash flows for the years then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

#### Basis for Opinion

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

#### Key Audit Matters

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

##### 1. Inventory valuation

Please refer to note 4(g) "Inventories", note 5(a) "Valuation of inventories" and note 6(e) "Inventories" to the financial statements.

Description of key audit matter:

The Company is operating professional electronic waste recycling and treatment business. Inventories are measured at the lower of cost and net realizable value. The main content of inventories are precious metals (copper, gold, silver, palladium, etc.), which have risk of impairment due to market price fluctuation. Therefore, inventory valuation is one of the important issues in performing audit of the financial statement of the Company.

How the matter was addressed in our audit:

Our principal audit procedures to the key audit matter mentioned above included: understanding the Company's policies regarding inventory impairment loss recognition; selecting proper samples in assessing whether the established accounting policies had been implemented accordingly; check the calculation of allowance for inventory impairment prepared by management, select items to check the data resource of its net realizable value and verify supporting documents, recalculate the amount of allowance for inventory impairment to assess whether it is reasonable.

## 2. Revenue Recognition

Please refer to note 4(n) "Revenue" and note 6(s) "Revenue from contracts with customers" to the financial statements.

Description of key audit matter:

The Company is operating professional electronic waste recycling and treatment business. Operating revenue is one of the most significant accounts to the financial statements. It matters to financial statements that whether revenue is recognized at proper timing and whether it is complete. Therefore, revenue recognition is one of the important issues in performing audit of the financial statement of the Company.

How the matter was addressed in our audit:

Our principal audit procedures to the key audit matter mentioned above included: understanding the Company's policies regarding revenue recognition and matching them to the sales terms to see if the applicable policies are reasonable; understanding and testing internal control of sales and collection cycle for effectiveness of its design and implementation; selecting sales transactions to check its supporting documents such as customer orders and shipment documentations; selecting sales transactions before and after cutoff date to check supporting documents of shipment and sales terms to verify if they are recorded in proper period.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRSs, IASs, IFRIC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

As part of an audit in accordance with the Statements of Auditing Standards, we exercise professional judgment and professional skepticism. We also:

1. Identify and assess the risks of material misstatement of the 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 Company's internal control.

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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Luo, Re-Chih and Huang, Yung-Hua.

KPMG

Taipei, Taiwan (Republic of China)  
March 20, 2026

#### **Notes to Readers**

The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language auditors' report and financial statements, the Chinese version shall prevail.

(English Translation of Parent Company Only Financial Statements and Report Originally Issued in Chinese)

**Jiin Yeeh Ding Enterprise Corp.**

**Balance Sheets December 31, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollars)

		<u>December 31, 2025</u>		<u>December 31, 2024</u>				<u>December 31, 2025</u>		<u>December 31, 2024</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>			<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<b>Assets</b>						<b>Liabilities and Equity</b>					
<b>Current assets:</b>						<b>Current liabilities:</b>					
1100	Cash and cash equivalents (note 6(a))	\$ 494,797	11	346,096	9	2100	Short-term borrowings (notes 6(k))	\$ -	-	60,000	2
1110	Current financial assets at fair value through profit or loss (note6(b))	322,968	8	263,556	7	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	11,315	-	-	-
1140	Contract assets – current	280	-	-	-	2170	Notes payables and trade Payables (including related parties) (note 7)	248,104	6	158,812	4
1170	Trade receivables, net (including related parties) (note 6(c) and 7)	235,231	5	159,662	4	2200	Other payables (including related parties) (note 7)	148,555	4	120,248	3
1200	Other receivables (including related parties) (note6(d) and 7)	34,427	1	20,790	-	2230	Current tax liabilities	122,725	3	-	-
130X	Inventories (note 6(e))	887,566	21	727,934	19	2280	Current lease liabilities (notes 6(n) and 7)	7,564	-	5,571	-
1476	Other current financial assets (notes 6(i) and 8)	100,001	2	135,457	4	2322	Long-term loans due within one year (notes 6(l), 7 and 8)	100,700	2	37,976	1
1479	Other current assets, others (note 6(j)(p))	116,195	3	65,572	2	2399	Other current liabilities	1,043	-	8,077	-
		<u>2,191,465</u>	<u>51</u>	<u>1,719,067</u>	<u>45</u>			<u>640,006</u>	<u>15</u>	<u>390,684</u>	<u>7</u>
<b>Non-current assets:</b>						<b>Non-current liabilities:</b>					
1550	Investments accounted for using equity method (note 6(f))	1,266,611	29	1,279,733	34	2540	Long-term borrowing (notes 6(l), 7 and 8)	-	-	100,700	3
1600	Property, plant and equipment (notes 6(g) and 8)	776,634	18	676,954	18	2570	Deferred tax liabilities (notes 6(p))	549	-	1,102	-
1755	Right-of-use assets (note 6(h))	26,478	1	23,566	-	2580	Non-current leased liabilities (notes 6(n) and 7)	19,474	-	18,452	-
1980	Other non-current financial assets (notes 6(i) and 8)	34,686	1	25,645	1			<u>20,023</u>	<u>-</u>	<u>120,254</u>	<u>3</u>
1990	Other non-current assets (note 6(j)(o) and (p))	8,080	-	65,158	2			<u>660,029</u>	<u>15</u>	<u>510,938</u>	<u>13</u>
		<u>2,112,489</u>	<u>49</u>	<u>2,071,056</u>	<u>55</u>						
							<b>Total liabilities</b>				
							<b>Equity (notes 6(q)(r)):</b>				
						3100	Ordinary share	961,161	22	961,161	26
						3200	Capital surplus	811,176	19	811,176	21
						3300	Retained earnings	1,838,096	43	1,443,532	38
						3400	Other equity	33,492	1	63,316	2
							<b>Total equity</b>	<u>3,643,925</u>	<u>85</u>	<u>3,279,185</u>	<u>87</u>
							<b>Total liabilities and equity</b>	<u>\$ 4,303,954</u>	<u>100</u>	<u>3,790,123</u>	<u>100</u>
	<b>Total assets</b>	<u>\$ 4,303,954</u>	<u>100</u>	<u>3,790,123</u>	<u>100</u>						

See accompanying notes to parent company only financial statements.

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)  
**Jiin Yeeh Ding Enterprise Corp.**  
**Statements of Comprehensive Income**  
**For the years ended December 31, 2025 and 2024**  
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Common Share)

	2025		2024	
	Amount	%	Amount	%
4000 <b>Operating revenues (note 6(s) and 7)</b>	\$ 3,899,942	100	3,746,360	100
5000 <b>Operating costs (notes 6(e)(g)(h), 7 and 12)</b>	<u>3,093,796</u>	79	<u>3,110,889</u>	83
5900 <b>Gross profit from operations</b>	<u>806,146</u>	21	<u>635,471</u>	17
6000 <b>Operating expenses (notes 6(c)(o)(u), 7 and 12):</b>				
6100     Selling expenses	52,383	2	48,574	2
6200     Administrative expenses	131,598	3	121,688	3
6300     Research and development expenses	<u>6,044</u>	-	<u>4,175</u>	-
<b>Total operating expenses</b>	<u>190,025</u>	5	<u>174,437</u>	5
6900 <b>Net operating income</b>	<u>616,121</u>	16	<u>461,034</u>	12
7000 <b>Non-operating income and expenses:</b>				
7010     Other income (notes 6(v) and 7)	30,992	-	20,413	1
7020     Other gains and losses, net (notes 6(b)(v))	46,779	1	(71,969)	(2)
7050     Finance costs (notes 6(v) and 7)	(3,933)	-	(1,090)	-
7060     Share of profit (loss) of associates accounted for using equity method (note 6(f))	62,587	2	88,254	2
7100     Interest income (notes 6(v) and 7)	<u>4,608</u>	-	<u>3,352</u>	-
<b>Total non-operating income and expenses</b>	<u>141,033</u>	3	<u>38,960</u>	1
<b>Profit from continuing operations before income tax</b>	757,154	19	499,994	13
7950 <b>Less: Income tax expenses (note 6(p))</b>	<u>122,725</u>	3	<u>34,560</u>	1
<b>Profit</b>	<u>465,434</u>	16	<u>465,434</u>	12
8300 <b>Other comprehensive income:</b>				
8310 <b>Items that will not be reclassified subsequently to profit or loss</b>				
8311     Gains on remeasurements of defined benefit plans (note 6(o))	425	-	508	-
8349     Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>-</u>	-	<u>-</u>	-
<b>Items that will not be reclassified subsequently to profit or loss</b>	<u>425</u>	-	<u>508</u>	-
8360 <b>Items that will be reclassified subsequently to profit or loss</b>				
8381     Exchange differences on translation of foreign financial statements	(29,824)	-	73,993	2
8399     Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	-	<u>-</u>	-
<b>Components of other comprehensive income that may be reclassified to profit or loss</b>	<u>(29,824)</u>	-	<u>73,993</u>	2
8300 <b>Other comprehensive income</b>	<u>(29,399)</u>	-	<u>74,501</u>	2
8500 <b>Total comprehensive income</b>	<u>\$ 605,030</u>	<u>16</u>	<u>\$ 539,935</u>	<u>14</u>
<b>Basic earnings per share (NT dollars) (note 6(s))</b>				
9750 <b>Basic earnings per share</b>	<u>\$ 6.60</u>		<u>4.84</u>	
9850 <b>Diluted earnings per share</b>	<u>\$ 6.56</u>		<u>4.81</u>	

See accompanying notes to parent company only financial statements.

**(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)**

**Jiin Yeeh Ding Enterprise Corp.**

**Statements of Changes in Equity**

**For the years ended December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

	Share Capital		Retained earnings				Other equity	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total retained earnings	Exchange differences on translation of foreign financial statements	
<b>Balance at January 1, 2024</b>	\$ 960,161	811,151	226,377	6,665	956,004	1,189,046	(10,677)	2,950,131
Appropriation and distribution of retained earnings:								
Legal reserve appropriated	-	-	53,505	-	(53,505)	-	-	-
Special reserve appropriated	-	-	-	4,012	(4,012)	-	-	-
Cash dividends of ordinary share	-	-	-	-	(211,456)	(211,456)	-	(211,456)
	-	-	53,505	4,012	(268,973)	(211,456)	-	(211,456)
Profit	-	-	-	-	465,434	465,434	-	465,434
Other comprehensive income	-	-	-	-	508	508	73,993	74,501
Total comprehensive income	-	-	-	-	465,942	465,942	73,993	539,935
Due to donated assets received	-	80	-	-	-	-	-	80
Share-based payments	550	(55)	-	-	-	-	-	495
<b>Balance at December 31, 2024</b>	961,161	811,176	279,882	10,677	1,152,973	1,443,532	63,316	3,279,185
Appropriation and distribution of retained earnings:								
Legal reserve appropriated	-	-	46,594	-	(46,594)	-	-	-
Special reserve appropriated	-	-	-	(10,677)	10,677	-	-	-
Cash dividends of ordinary share	-	-	-	-	(240,290)	(240,290)	-	(240,290)
	-	-	46,594	(10,677)	(268,973)	(240,290)	-	(240,296)
Profit (loss)	-	-	-	-	634,429	634,429	-	634,429
Other comprehensive income	-	-	-	-	425	425	(29,824)	(29,399)
Total comprehensive income	-	-	-	-	634,854	634,854	(29,824)	605,030
<b>Balance at December 31, 2025</b>	<b>\$ 961,161</b>	<b>811,176</b>	<b>326,476</b>	<b>-</b>	<b>1,511,620</b>	<b>1,838,096</b>	<b>33,492</b>	<b>3,643,925</b>

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

**Jiin Yeeh Ding Enterprise Corp.**

**Statements of Cash Flows**

**For the years ended December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

	<u>2025</u>	<u>2024</u>
<b>Cash flows from operating activities:</b>		
<b>Profit before tax</b>	\$ 757,154	499,994
<b>Adjustments:</b>		
<b>Adjustments to reconcile profit:</b>		
Depreciation expense	34,898	21,855
Amortization expense	403	358
Net (profit) loss on financial assets or liabilities at fair value through profit or loss	(38,691)	81,984
Interest expense	3,933	1,090
Interest income	(4,608)	(3,352)
Dividend income	(11,950)	(8,627)
Share of profit of associates accounted for using equity method	(62,587)	(88,254)
Loss from disposal of property, plant and equipment	-	353
Reclassification of Property, Plant and Equipment to expenses	445	-
Unrealized foreign exchange loss	(2,575)	(1,672)
<b>Total adjustments to reconcile profit</b>	<u>(80,732)</u>	<u>3,735</u>
<b>Changes in operating assets and liabilities:</b>		
<b>Changes in operating assets:</b>		
Financial assets at fair value through profit or loss	(13,696)	(6,271)
Current contract asset	(280)	-
Net notes and accounts receivable	(74,023)	(12,598)
Other receivables (including related parties)	(5,283)	(3,400)
Inventories	(159,632)	(229,669)
Other current financial assets	-	(19,243)
Other current assets	(50,623)	(5,666)
Other non-current assets	99	-
<b>Total changes in operating assets</b>	<u>(303,438)</u>	<u>(276,847)</u>
<b>Changes in operating liabilities:</b>		
Notes payables and trade payables (including related parties)	89,224	76,919
Other payables (including related parties)	28,284	16,032
Other current liabilities	(7,034)	7,529
Other non-current liabilities	-	(56)
<b>Total changes in operating liabilities</b>	<u>110,474</u>	<u>100,424</u>
<b>Total changes in operating assets and liabilities</b>	<u>(192,964)</u>	<u>(176,423)</u>
<b>Total adjustments</b>	<u>(273,696)</u>	<u>(172,688)</u>

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

**Jiin Yeeh Ding Enterprise Corp.**

**Statements of Cash Flows (CONT' D)**

**For the years ended December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

	<u>2025</u>	<u>2024</u>
Cash inflow generated from operations	483,458	327,306
Interest received	4,608	3,352
Interest paid	(3,910)	(1,066)
Income taxes paid	<u>(10,855)</u>	<u>(81,721)</u>
<b>Net cash flows from perating activities</b>	<u>473,301</u>	<u>247,871</u>
<b>Cash flows from (used in) investing activities:</b>		
Disposal of financial assets measured at fair value through profit and loss	4,290	-
Acquisition of investments accounted for using equity method	-	(63,580)
Disposal of investments accounted for using equity method	-	172,090
Acquisition of property, plant and equipment	(68,244)	(225,333)
Acquisition of intangible assets	(18)	(1,337)
Decrease in other financial assets	27,512	-
Increase in prepayments for business facilities	(649)	(23,845)
Dividends received	<u>57,835</u>	<u>25,664</u>
<b>Net cash flows from (used in) investing activities</b>	<u>20,726</u>	<u>(116,341)</u>
<b>Cash flows from (used in) financing activities:</b>		
(Decrease) increase in short-term loans	(60,000)	60,000
Increase from long-term loans	-	70,635
Repayments of long-term loans	(37,976)	(48,174)
Repayments of lease liabilities	(7,060)	(4,362)
Cash dividends paid	(240,290)	(211,457)
Proceeds from exercise of employee stock options	-	495
Other financing activities	<u>-</u>	<u>100</u>
<b>Net cash flows used in financing activities</b>	<u>(345,326)</u>	<u>(132,762)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	148,701	(1,232)
<b>Cash and cash equivalents at beginning of period</b>	<u>346,096</u>	<u>347,328</u>
<b>Cash and cash equivalents at end of period</b>	<u><b>\$ 494,797</b></u>	<u><b>346,096</b></u>

See accompanying notes to parent company only financial statements.

## Appendix 5. CPAs' Audit Report and 2025 Consolidated Financial Statements

### Independent Auditors' Report

To the Board of Directors of Jiin Yeeh Ding Enterprise Corp.:

#### Opinion

We have audited the consolidated financial statements of Jiin Yeeh Ding Enterprise Corp. and its subsidiaries (“the Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended and notes to the consolidated financial statements, including a summary of significant accounting policies

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the 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 the Statements of Auditing Standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group and its subsidiaries in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

#### Key Audit Matters

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

##### 1. Inventory valuation

Refer to Notes 4(h) “Inventories”, Note 5(a) “Valuation of inventories” and Note 6(e) “Inventories” to the consolidated financial statements.

Description of key audit matter:

The Group is operating professional electronic waste recycling and treatment business. Inventories are measured at the lower of cost and net realizable value. The main content of inventories are precious metals (copper, gold, silver, palladium, etc.), which have risk of impairment due to market price fluctuation. Therefore, inventory valuation is one of the important issues in performing audit of the consolidated financial statement of the Group.

How the matter was addressed in our audit:

Our principal audit procedures to the key audit matter mentioned above included: understanding the Group's policies regarding inventory impairment loss recognition; selecting proper samples in assessing whether the established accounting policies had been implemented accordingly; check the calculation of allowance for inventory impairment prepared by management, select items to check the data

resource of its net realizable value and verify supporting documents, recalculate the amount of allowance for inventory impairment to assess whether it is reasonable.

## 2. Revenue Recognition

Refer to Note 4(n) “Revenue” and Note 6(t) “Revenue from contracts with customers” to the consolidated financial statements.

Description of key audit matter:

The Group is operating professional electronic waste recycling and treatment business. Operating revenue is one of the most significant accounts to the consolidated financial statements. It matters to consolidated financial statements that whether revenue is recognized at proper timing and whether it is complete. Therefore, revenue recognition is one of the important issues in performing audit of the consolidated financial statement of the Group.

How the matter was addressed in our audit:

Our principal audit procedures to the key audit matter mentioned above included: understanding the Group's policies regarding revenue recognition and matching them to the sales terms to see if the applicable policies are reasonable; understanding and testing internal control of sales and collection cycle for effectiveness of its design and implementation; selecting sales transactions to check its supporting documents such as customer orders and shipment documentations; selecting sales transactions before and after cutoff date to check supporting documents of shipment and sales terms to verify if they are recorded in proper period. .

### **Other Matter**

Jiin Yeeh Ding Enterprise Corp. has additionally prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.

### **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 Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRSs, IASs, interpretation as well as related guidance endorsed by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Group's financial reporting process.

### **Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Statements of Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Statements of Auditing Standards, we exercise professional judgment and 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 Group's internal control.
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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Luo, Re-Chih and Huang, Yung-Hua.

KPMG  
Taipei, Taiwan (Republic of China)  
March 20, 2026

#### **Notes to Readers**

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The auditors' report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language auditors' report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

**Jiin Yeeh Ding Enterprise Corp. and subsidiaries**

**Consolidated Balance Sheets**

**December 31, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024		Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
<b>Current assets:</b>						<b>Current liabilities:</b>					
1100	Cash and cash equivalents (note 6(a))	\$ 1,169,344	26	871,184	22	2100	Short-term borrowings (notes 6(k))	\$ -	-	60,000	2
1110	Current financial assets at fair value through profit or loss (note 6(b))	334,532	8	272,153	7	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	11,315	-	-	-
1140	Current contract asset	10,911	-	3,701	-	2170	Notes payables and trade Payables	259,212	6	178,459	5
1170	Trade receivables, net (note 6(c)(t))	264,325	6	255,466	7	2200	Other payables (notes 6(m) and 7)	164,842	4	140,136	4
1200	Other receivables (note 6(d)(g) )	34,343	1	23,894	1	2230	Current tax liabilities (notes 6(p) and 7)	123,560	3	11,653	-
130X	Inventories (note 6(e))	1,064,456	24	1,023,979	26	2280	Current lease liabilities (notes 6(n) and 7)	13,788	-	11,527	-
1476	Other current financial assets (notes 6(i) and 8)	107,787	2	145,524	4	2322	Long-term loans due within one year (note 6(l) and 8)	100,700	2	37,976	1
1479	Other current assets, others (note 6(j))	139,599	3	80,369	2	2399	Other current liabilities (notes 6(t))	4,019	-	594	-
		<u>3,125,297</u>	<u>70</u>	<u>2,676,270</u>	<u>69</u>		<b>Total current liabilities</b>	<u>677,436</u>	<u>15</u>	<u>448,210</u>	<u>12</u>
<b>Non-current assets:</b>						<b>Non-current liabilities:</b>					
1510	Non-current financial assets at fair value through profit or loss (note 6(b))	9,779	-	29,867	1	2540	Long-term borrowing (note 6(l) and 8)	26,800	1	125,700	3
1550	Investments accounted for using equity method (note 6(f))	8,988	-	12,119	-	2580	Non-current leased liabilities (notes 6(n) and 7)	40,422	1	25,300	1
1600	Property, plant and equipment (notes 6(g) and 8)	1,086,596	25	841,457	22	2600	Other non-current Liabilities	1,758	-	2,497	-
1755	Right-of-use assets (note 6(h))	187,932	4	183,493	5		<b>Total non-current liabilities</b>	<u>68,980</u>	<u>2</u>	<u>153,497</u>	<u>4</u>
1780	Intangible assets	7,344	-	7,300	-		<b>Total liabilities</b>	<u>746,416</u>	<u>17</u>	<u>601,707</u>	<u>16</u>
1980	Other non-current financial assets (notes 6(i) and 8)	51,133	1	50,518	1	<b>Equity attributable to owners of parent (notes 6(q)):</b>					
1990	Other non-current assets (note 6(j)(o)(p))	10,936	-	79,868	2	3100	Ordinary share	961,611	21	961,611	25
		<u>1,362,708</u>	<u>30</u>	<u>1,204,622</u>	<u>31</u>	3200	Capital surplus	811,176	18	811,176	21
						3300	Retained earnings	1,838,096	41	1,443,532	37
						3400	Other equity	33,492	1	63,316	1
							Total Equity attributable to owners of parent	3,643,925	81	3,279,185	84
						36XX	Other equity	97,664	2	-	-
							<b>Total equity</b>	<u>3,741,589</u>	<u>83</u>	<u>3,279,185</u>	<u>84</u>
<b>Total assets</b>		<b>\$ 4,488,005</b>	<b>100</b>	<b>3,880,892</b>	<b>100</b>	<b>Total liabilities and equity</b>		<b>\$ 4,488,005</b>	<b>100</b>	<b>3,279,185</b>	<b>100</b>

See accompanying notes to parent company only financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

**Jiin Yeeh Ding Enterprise Corp. and subsidiaries**  
**Consolidated Statements of Comprehensive Income**  
**For the years ended December 31, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Common Share)

		<u>2025</u>		<u>2024</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
4000	<b>Operating revenues (note 6(t))</b>	\$ 4,634,941	100	4,935,997	100
5000	<b>Operating costs (notes 6(e)(g)(h)(o), and 7)</b>	<u>3,696,238</u>	80	<u>4,109,023</u>	83
5900	<b>Gross profit from operations</b>	<u>938,703</u>	20	<u>826,974</u>	17
6000	<b>Operating expenses (notes 6(c)(g)(h)(n)(o)(u)):</b>				
6100	Selling expenses	52,384	1	57,195	1
6200	Administrative expenses	200,808	4	177,321	4
6300	Research and development expenses	<u>6,044</u>	-	<u>4,175</u>	-
	<b>Total operating expenses</b>	<u>259,236</u>	5	<u>238,691</u>	5
6900	<b>Net operating income</b>	<u>679,467</u>	15	<u>588,283</u>	12
7000	<b>Non-operating income and expenses:</b>				
7010	Other income (notes 6(v))	20,631	-	24,009	-
7020	Other gains and losses, net (notes 6(v) and 7)	52,258	1	(105,723)	(2)
7050	Finance costs (notes 6(n)(v) and 7)	(5,179)	-	(2,298)	-
7060	Share of profit (loss) of associates accounted for using equity method (note 6(f))	(3,131)	-	(4,690)	-
7100	Interest income (notes 6(v))	<u>21,985</u>	1	<u>19,129</u>	-
	<b>Total non-operating income and expenses</b>	<u>86,564</u>	2	<u>(69,573)</u>	(2)
7900	<b>Profit before income tax</b>	766,031	17	518,710	10
7950	<b>Less: Income tax expenses (note 6(p))</b>	<u>135,910</u>	6	<u>53,276</u>	1
8200	<b>Profit</b>	<u>630,121</u>	14	<u>465,434</u>	9
8300	<b>Other comprehensive income:</b>				
8310	<b>Items that will not be reclassified subsequently to profit or loss</b>				
8311	Gains on remeasurements of defined benefit plans	425	-	508	-
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>-</u>	-	<u>-</u>	-
	<b>Items that will not be reclassified subsequently to profit or loss</b>	<u>425</u>	-	<u>508</u>	-
8360	<b>Items that will be reclassified subsequently to profit or loss</b>				
8361	Exchange differences on translation	(28,140)	(1)	73,993	2
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	-	<u>-</u>	-
	<b>Components of other comprehensive income that may be reclassified to profit or loss</b>	<u>(28,140)</u>	(1)	<u>73,993</u>	2
8300	<b>Other comprehensive income</b>	<u>(27,715)</u>	(1)	<u>74,501</u>	2
8500	<b>Total comprehensive income</b>	<u>\$ 602,406</u>	<u>13</u>	<u>\$ 539,935</u>	<u>11</u>
	<b>Profit (loss), attributable to:</b>				
8610	Owners of parent	\$ 634,429	14	465,434	9
8620	Non-controlling interests	<u>(4,308)</u>	-	<u>-</u>	-
		<u>\$ 630,121</u>	<u>14</u>	<u>\$ 465,434</u>	<u>9</u>
	<b>Comprehensive income attributable to:</b>				
8710	Owners of parent	\$ 605,030	13	539,935	11
8720	Non-controlling interests	<u>(2,624)</u>	-	<u>-</u>	-
		<u>\$ 602,406</u>	<u>13</u>	<u>\$ 539,935</u>	<u>11</u>
	<b>Earnings per share (NT dollars) (note 6(s))</b>				
	<b>Basic earnings per share</b>	<u>\$ 6.60</u>		<u>4.84</u>	
	<b>Diluted earnings per share</b>	<u>\$ 6.56</u>		<u>4.81</u>	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

**Jiin Yeeh Ding Enterprise Corp. and subsidiaries**  
**Consolidated Statements of Changes in Equity**  
**For the years ended December 31, 2025 and 2024**  
**(Expressed in Thousands of New Taiwan Dollars)**

	Equity attributable to owners of parent						Other equity			
	Share Capital		Retained earnings				Exchange differences on translation of foreign financial statements	Total equity attributable to owners of parent	Non-controlling interests	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total retained earnings				
<b>Balance at January 1, 2024</b>	\$ 960,611	811,151	226,377	6,665	956,004	1,189,046	(10,677)	2,950,131	-	2,950,131
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	53,505	-	(53,505)	-	-	-	-	-
Special reserve appropriated	-	-	-	4,012	(4,012)	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(211,456)	(211,456)	-	(211,456)	-	(211,456)
	-	-	53,505	4,012	(268,973)	(211,456)	-	(211,456)	-	(211,456)
Profit	-	-	-	-	465,434	465,434	-	465,434	-	465,434
Other comprehensive income	-	-	-	-	508	508	73,993	74,501	-	74,501
Total comprehensive income	-	-	-	-	465,942	465,942	73,993	539,935	-	539,935
Due to donated assets received	-	80	-	-	-	-	-	80	-	80
Share based payments	550	(55)	-	-	-	-	-	495	-	495
<b>Balance at December 31, 2024</b>	961,611	811,176	279,882	10,677	1,152,973	1,443,532	63,316	3,279,185	-	3,279,185
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	46,594	-	(46,594)	-	-	-	-	-
Special reserve appropriated	-	-	-	(10,677)	10,677	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(240,290)	(240,290)	-	(240,290)	-	(240,290)
	-	-	46,594	(10,677)	(276,207)	(240,290)	-	(240,290)	-	(240,290)
Profit (loss)	-	-	-	-	634,429	634,429	-	634,429	(4,308)	630,121
Other comprehensive income	-	-	-	-	425	425	(29,824)	(29,399)	1,684	(27,715)
Total comprehensive income	-	-	-	-	634,854	634,854	(29,824)	605,030	(2,624)	602,406
Non controlling interests	-	-	-	-	-	-	-	495	100,288	100,288
<b>Balance at December 31, 2025</b>	<b>\$ 961,161</b>	<b>811,176</b>	<b>326,476</b>	<b>-</b>	<b>1,511,620</b>	<b>1,838,096</b>	<b>33,492</b>	<b>3,643,925</b>	<b>97,664</b>	<b>3,741,589</b>

See accompanying notes to parent company only financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

**Jiin Yeeh Ding Enterprise Corp. and subsidiaries**  
**Consolidated Statements of Cash Flows**  
**For the years ended December 31, 2025 and 2024**  
**(Expressed in Thousands of New Taiwan Dollars)**

	<u>2025</u>	<u>2024</u>
<b>Cash flows from operating activities:</b>		
Profit before tax	\$ 766,031	518,710
<b>Adjustments:</b>		
<b>Adjustments to reconcile profit (loss):</b>		
Depreciation expense	62,067	53,575
Amortization expense	448	389
Net (profit) loss on financial assets or liabilities at fair value through profit or loss	(21,570)	72,565
Interest expense	5,179	2,298
Interest income	(21,985)	(19,129)
Dividend income	(12,309)	(9,130)
Share of loss of associates accounted for using equity method	3,131	4,690
Loss from disposal of property, plan and equipment	-	353
Property, plan and equipment transferred to expenses	445	-
Profit from lease modification	(74)	-
Unrealized foreign exchange (gain) loss	(2,880)	6,225
<b>Total adjustments to reconcile profit (loss)</b>	<u>12,452</u>	<u>111,836</u>
<b>Changes in operating assets and liabilities:</b>		
<b>Changes in operating assets:</b>		
Financial assets at fair value through profit or loss, mandatorily measured at fair value	(13,697)	(6,271)
Current contract asset	(7,210)	(3,701)
Net notes receivables and trade receivables	(7,008)	18,231
Other receivables	(2,094)	4,753
Inventories	(40,477)	(245,019)
Other current assets	(45,200)	(9,468)
<b>Total changes in operating assets</b>	<u>(115,686)</u>	<u>(241,475)</u>
<b>Changes in operating liabilities:</b>		
Notes payables and trade payables	80,685	87,194
Other payables	24,728	23,658
Other current liabilities	(4,440)	7,866
Defined benefit obligations	-	(5,047)
<b>Total changes in operating liabilities</b>	<u>100,973</u>	<u>113,671</u>
<b>Total changes in operating assets and liabilities</b>	<u>(14,713)</u>	<u>(127,804)</u>
<b>Total adjustments</b>	<u>(2,261)</u>	<u>(15,968)</u>

See accompanying notes to parent company only financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

**Jiin Yeeh Ding Enterprise Corp. and subsidiaries**

**Consolidated Statements of Cash Flows**

**For the years ended December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

	<u>2025</u>	<u>2024</u>
Cash inflow generated from operations	763,770	502,742
Interest received	21,985	19,129
Interest paid	(5,201)	(2,377)
Income taxes paid	(51,487)	(99,898)
<b>Net cash flows from operating activities</b>	<u>729,067</u>	<u>419,596</u>
<b>Cash flows from (used in) investing activities:</b>		
Acquisition of financial assets at fair value through profit or loss	-	(9,558)
Disposal of financial assets at fair value through profit or loss	4,290	73,567
Acquisition of property, plant and equipment	(203,1983)	(261,156)
Decrease in other accounts receivables	-	96,519
Acquisition of intangible assets	(418)	(1,337)
Acquisition of right-of-use assets	-	(780)
Decrease in other financial assets	38,220	50,684
Increase in other non-current assets	(1,549)	(38,494)
Dividends received	12,309	9,130
<b>Net cash flows used in investing activities</b>	<u>(151,131)</u>	<u>(81,425)</u>
<b>Cash flows from (used in) financing activities:</b>		
(Decrease) increase in short-term loans	(60,000)	52,623
Proceeds from long-term debt	2,300	106,924
Repayments from long term debt	(38,476)	(59,463)
Decrease in guarantee deposits received	-	(30,648)
Payment of lease liabilities	(15,862)	(19,808)
Cash dividends paid	(240,290)	(211,456)
Proceeds from exercise of employee stock options	-	495
Changes in non-controlling interests	100,288	-
Other financing activities	-	100
<b>Net cash flows used in financing activities</b>	<u>(252,040)</u>	<u>(161,233)</u>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<u>(27,736)</u>	<u>62,714</u>
<b>Net decrease in cash and cash equivalents</b>	298,160	239,652
<b>Cash and cash equivalents at beginning of period</b>	<u>871,184</u>	<u>631,532</u>
<b>Cash and cash equivalents at end of period</b>	<u><b>\$ 1,169,344</b></u>	<u><b>871,184</b></u>

See accompanying notes to parent company only financial statements.

## Appendix 6. Comparison Table of the Amended Provisions of Articles of Incorporation

### Jiin Yeeh Ding Enterprise Corp. Comparison Table of the Amended Provisions of Articles of Incorporation

No.	After Amendment	Before Amendment	Reference and reason for the amendment
Article 13	The Company has seven to eleven directors with a term of three years, who are elected by the shareholders' meeting from people with behavioral capacity, and may be re-elected once elected. Among said number of directors, the number of independent directors shall be no less than 3 and one-fifth of the total number of seats of directors. The Company adopts a nomination system for the election of directors (including independent directors), in which the shareholders shall elect from a list of director candidates. The method of director candidate nomination and announcement shall be in compliance with the regulations of the competent securities authority. Independent and non-independent directors are elected at the same time, but the votes for the independent and non-independent directors shall be counted separately. (Omitted hereafter)	The Company has seven to eleven directors with a term of three years, who are elected by the shareholders' meeting from people with behavioral capacity, and may be re-elected once elected. Among said number of directors, the number of independent directors shall be no less than 3 and one-fifth of the total number of seats of directors. The Company adopts a nomination system for the election of directors (including independent directors), in which the shareholders shall elect from a list of director candidates. The method of director candidate nomination and announcement shall be in compliance with the regulations of the competent securities authority. Independent and non-independent directors are elected at the same time, but the votes for the independent and non-independent directors shall be counted separately. (Omitted hereafter)	In accordance with the Taipei Exchange (TPEX) Announcement Letter No. 11200681001 dated September 1, 2023, which amended Paragraph 3, Article 4 of the "Taipei Exchange Directions for Compliance Requirements for the Appointment and Exercise of Powers of the Boards of Directors of TPEX Listed Companies", the number of independent directors for TPEX-listed companies shall not be less than one-third of the total number of board seats starting from 2027. Accordingly, this Article has been amended to comply with these regulatory requirements

No.	After Amendment	Before Amendment	Reference and reason for the amendment
Article 20	<p>The Company shall appropriate between 6% and 15% of the profit in the current year as employee compensation. No less than 50% of such employees' compensation shall be distributed to grassroots employees. The distribution, in the form of stock or cash is decided by the Board of Directors. Employees' compensation may be issued to employees in affiliated companies that meet certain criteria. The Company may appropriate no more than 5% of the profit above as directors' remuneration upon approval of the Board of Directors. The remuneration distributed to the employees <u>and directors</u> shall be reported to the shareholders' meeting. When there is a cumulative deficit, the Company shall reserve an amount for compensation in advance, before appropriation for employees' compensation and directors' remuneration in proportion to the percentages in the preceding paragraph.</p>	<p>The Company shall appropriate between 6% and 15% of the profit in the current year as employees' compensation. No less than 50% of such employees' compensation shall be distributed to grassroots employees. The distribution, in the form of stock or cash is decided by the Board of Directors. Employees' compensation may be issued to employees in affiliated companies that meet certain criteria. The Company may appropriate no more than 5% of the profit above as directors' remuneration upon approval of the Board of Directors. The remuneration distributed to the employees, <u>directors, and supervisors</u> shall be reported to the shareholders' meeting. When there is a cumulative deficit, the Company shall reserve an amount for compensation in advance, before appropriation for employees' compensation and directors' remuneration in proportion to the percentages in the preceding paragraph.</p>	Updated to reflect current practices.
Article 22	<p>The Article of Incorporation was formulated on Marche 22, 1997. The first amendment was made on July 20, 1999. ... (omitted) ... The 22st amendment was made on June 28, 2023. The 23st amendment was made on June 26, 2024. The 24st amendment was made on June 18, 2025. <u>The 25st amendment was made on June 12, 2026.</u></p>	<p>The Article of Incorporation was formulated on Marche 22, 1997. The first amendment was made on July 20, 1999. ... (omitted) ... The 22st amendment was made on June 28, 2023. The 23st amendment was made on June 26, 2024. The 24st amendment was made on June 18, 2025.</p>	Added revision date.

## Annex

### Annex 1. Share Ownership of Directors

1. The Company's paid-in capital is NT\$961,161,280, and the number of issued shares is 96,116,128 shares.
2. According to Article 26 of the Securities and Exchange Act, all directors shall hold a minimum of 7,689,290 shares.
3. As of the book closure date (April 14, 2026) for the shareholders' meeting, the number of shares held by directors as recorded in the shareholders' register:

Title	Name	Shares Held
Chairman	Yeeh Ding Corp. Representative: Chuang, Ching-Chi	11,727,421
Director	Chuang, Jui-Yuan	5,323,913
Director	Chuang, Jui-Chin	4,031,278
Director	Peng, Cheng-Pin	553,783
Director	Yeeh Ding Corp. Representative: Chuang, Jui-Long	11,727,421
Director	Peng, Hsien-Chung	7,000
Director	Wu, Nan-Ming	0
Total number of shares held by all directors		21,643,395
Independent Director	Chuang, Chin-Te	0
Independent Director	Lin, Jung-Yi	0
Independent Director	Wang, Hsin-Fa	0
Independent Director	Yu, Hsien-Ming	0
Total number of shares held by all independent directors		0

## **Annex 2. Corporate Governance Best Practice Principles (Before Amendment)**

### **Jiin Yeeh Ding Enterprise Corp. Sustainable Development Best Practice Principles**

#### **Chapter I General Principles**

- Article 1 In order to assist the Company to fulfill corporate social responsibility and to promote economic, environmental and social advancement for purposes of sustainable development, the Company shall comply with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and relevant laws and regulations to follow.
- Article 2 The Principles apply to the Company, including the entire operations of each such company and its business group.  
The Principles encourage the Company to actively fulfill sustainable development in the course of their business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on sustainable development.
- Article 3 In promoting sustainable development initiatives, the Company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.  
The Company shall, in accordance with the materiality principle, conduct risk assessments of environmental, social and corporate governance issues pertaining to company operations and establish the relevant risk management policy or strategy.
- Article 4 To implement sustainable development initiatives, the Company is advised to follow the principles below:
1. Exercise corporate governance.
  2. Foster a sustainable environment.
  3. Preserve public welfare.
  4. Enhance disclosure of corporate sustainable development information.
- Article 5 The Company shall take into consideration the correlation between the development of domestic and international sustainable development issues and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development programs, which shall be approved by the board of directors and then reported to the shareholders meeting.  
When a shareholder proposes a motion involving sustainable development, the Company's board of directors is advised to review and consider including it in the shareholders meeting agenda.

#### **Chapter II Exercising Corporate Governance**

- Article 6 The Company is advised to follow the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Code of Ethical Conduct for TWSE/TPEX Listed Companies to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.
- Article 7 The directors of the Company shall exercise the due care of good administrators to urge the company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies.

The board of directors of the Company is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's furtherance of its sustainable development objectives:

1. Identifying the company's sustainable development mission or vision, and declaring its sustainable development policy, systems or relevant management guidelines.
2. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives.
3. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of the Company, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.

Article 8 The Company shall regularly organize education and training on the promotion of sustainable development initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.

Article 9 For the purpose of managing sustainable development initiatives, the Company is advised to create a governance structure for promotion of sustainable development, and establish an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

The Company is advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders.

It is advised that the employee performance evaluation system be combined with sustainable development policies, and that a clear and effective incentive and discipline system be established.

Article 10 The Company shall respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are concerned about.

### Chapter III Fostering a Sustainable Environment

Article 11 The Company shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

Article 12 The Company is advised to endeavor to utilize energy more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

Article 13 The Company has established an appropriate environment management systems tailored to the characteristics of the environmental protection industry. Such systems shall include the following tasks:

1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
3. Adopting enforcement measures such as concrete plans or action plans. and examining the results of their operation on a regular basis.

Article 14 The Company shall designate a dedicated unit for environmental management. This unit is responsible for the overall formulation, promotion, and maintenance of relevant environmental management systems and concrete action plans, and should hold environment education courses for their managerial officers and other employees on a periodic basis.

Article 15 The Company places high importance on the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations:

1. Reduce resource and energy consumption of their products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.

Article 16 The Company strengthens environmental protection treatment facilities to avoid polluting water, air and land, and use their best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

Article 17 The Company is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures.

The Company is advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
2. Indirect greenhouse gas emissions: emissions resulting from the utilization of energy such as imported electricity, heating, or steam.
3. Other indirect emissions: emissions resulting from corporate activities that are not indirect emissions from energy, but are from other sources of emissions owned or controlled by the company.

The Company is advised to compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The Company carbon reduction strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of their business operations on climate change.

#### Chapter IV Preserving Public Welfare

Article 18 The Company shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and prohibition of discrimination.

To fulfill its responsibility to protect human rights, the Company shall adopt relevant management policies and processes, including:

1. Presenting a corporate policy or statement on human rights.
2. Evaluating the impact of the company's business operations and internal management on human rights, and adopting corresponding handling processes.
3. Reviewing on a regular basis the effectiveness of the corporate policy or statement on human rights.
4. In the event of any infringement of human rights, the company shall disclose the processes for handling of the matter with respect to the stakeholders involved.

The Company shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that their human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age,

or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities

The Company shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. A company shall respond to any employee's grievance in an appropriate manner.

Article 19 The Company shall provide information for their employees so that the employees have knowledge of the labor laws and the rights they enjoy in the countries where the companies have business operations.

Article 20 The Company provide safe and healthful work environments for their employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The Company organizes training on safety and health for their employees on a regular basis.

Article 21 The Company create an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills.

The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

Article 22 The Company establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the company's operations, management and decisions.

The Company respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

The Company shall, by reasonable means, inform employees of operation changes that might have material impacts.

Article 23 The Company shall take responsibility for their products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the company shall ensure the transparency and safety of their products and services.

Article 24 The Company shall ensure the quality of their products and services by following the laws and regulations of the government and relevant standards of their industries.

The Company shall follow relevant laws, regulations and international guidelines in regard to customer health and safety and customer privacy involved in, and marketing and labeling of, their products and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.

Article 25 The Company is advised to evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society.

Article 26 The Company may assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the corporate social responsibility initiative.

The Company is advised to establish a supplier code of conduct and request suppliers to comply with rules governing issues such as environmental protection, occupational safety and health or labor rights. Prior to engaging in commercial dealings, the Company is advised to assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against corporate social responsibility policy.

When the Company enter into a contract with any of their major suppliers, the content should include terms stipulating mutual compliance with corporate social responsibility policy, and

that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

Article 27 The Company is advised to evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance.

The Company may, through equity investment, commercial activities, endowments, volunteering service or other charitable professional services etc., dedicate resources to organizations that commercially resolve social or environmental issues, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

#### Chapter V Enhancing Disclosure of Sustainable Development Information

Article 28 The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for The Company and shall fully disclose relevant and reliable information relating to their sustainable development initiatives to improve information transparency.

Relevant information relating to sustainable development which The Company shall disclose includes:

1. The policy, systems or relevant management guidelines, and concrete promotion plans for sustainable development initiatives, as resolved by the board of directors.
2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
3. Goals and measures for promoting the sustainable development initiatives established, and performance in implementation.
4. Major stakeholders and their concerns.
5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
6. Other information relating to sustainable development initiatives.

Article 29 The Company shall adopt internationally widely recognized standards or guidelines when producing sustainability reports, to disclose the status of their implementation of the sustainable development policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.
2. Major stakeholders and their concerns.
3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment.
4. Future improvements and goals.

#### Chapter VI Supplementary Provisions

Article 30 The Company shall at all times monitor the development of domestic and foreign sustainable development standards and the change of business environment so as to examine and improve their established sustainable development framework and to obtain better results from the promotion of the sustainable development policy.

Article 31 The principles shall be implemented after approval by the Board of Directors and shall be reported to the shareholders' meeting. The same procedure shall apply for amendment.

### Annex 3. Articles of Incorporation (Before Amendment)

## Jiin Yeeh Ding Enterprise Corp. Articles of Incorporation

### Chapter I General Principles

Article 1: The Company was organized in accordance with the provisions of the Company Act and is named 金益鼎企業股份有限公司, and the English name is Jiin Yeeh Ding Enterprise Corp..

Article 2: The business to be operated by the Company is as follows:

01. C801010 Basic Chemical Industrial.
02. C901990 Other Non-Metallic Mineral Products Manufacturing.
03. CA01080 Smelting and Refining of Aluminum.
04. CA01110 Smelting and Refining of Copper.
05. CA01990 Other Non-ferrous Metal Basic Industries. (Powder processing of tin, lead, zinc, nickel, tungsten, antimony, gold, silver, and other metal compounds).
06. CA02080 Metal Forging.
07. CA02090 Metal Wire Products Manufacturing.
08. CA02090 Metal Wire Products Manufacturing.
09. CB01010 Mechanical Equipment Manufacturing.
10. CB01030 Pollution Controlling Equipment Manufacturing.
11. CC01080 Electronics Components Manufacturing.
12. CG01010 Jewelry and Precious Metals Products Manufacturing.
13. D101050 Combined Heat and Power.
14. D101060 Self-usage power generation equipment utilizing renewable energy industry.
15. EZ02010 Crane and Hoist Services Engineering.
16. F106010 Wholesale of Hardware.
17. F107170 Wholesale of Industrial Catalyst.
18. F107200 Wholesale of Chemical Feedstock.
19. F111090 Wholesale of Building Materials.
20. F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories.
21. F115010 Wholesale of Jewelry and Precious Metals.
22. F119010 Wholesale of Electronic Materials.
23. F199010 Wholesale of Recycling Materials.
24. F215010 Retail Sale of Jewelry and Precious Metals.
25. F219010 Retail Sale of Electronic Materials.
26. F401010 International Trade.
27. G202010 Parking area Operators.
28. H701040 Specific Area Development.
29. I103060 Management Consulting.
30. IZ12010 Manpower Dispatched.
31. J101030 Waste Disposing.
32. J101040 Waste Treatment.
33. J101050 Environmental Testing Services.
34. J101060 Wastewater (Sewage) Treatment.
35. J101070 Radioactive Waste Treatment Service.
36. J101080 Resource Recycling.
37. J101090 Waste Disposal.
38. J101990 Other Environmental Sanitation and Pollution Prevention Service.
39. J799990 Other Recreational Services.
40. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The Company may act as a guarantor for external entities.

- Article 2-2: The total amount of all the Company's investments in external entities is not subject to the restriction that it shall not exceed 40 percent of a company's paid-in capital as in Article 13 of the Company Act.
- Article 3: The Company is headquartered in Hsinchu City, Taiwan, and may establish branches in Taiwan or overseas when necessary after a resolution by the Board of Directors of the Company.
- Article 4: The Company's announcement method shall be handled in accordance with Article 28 of the Company Act.

## Chapter II Shares

- Article 5: The Company's registered capital is in the amount of NT\$1.5 billion, divided into 150 million shares. The amount per share is NT\$10, issued in tranches.  
The Company may issue employee stock warrants. Within the total number of shares in the preceding paragraph, 6,000,000 shares are reserved for the issue of employee stock warrants.
- Article 5-1: Where the Company issues employee stock warrants, the prices of such warrants may be lower than the closing price of the stock on the issue date; however, it shall only be issued with the approval of attending shareholders, who represent at least two-thirds of the voting rights, at a shareholders' meeting attended by shareholders representing a majority of the total issued shares. The Company may issue said warrants in tranches over a period of 1 year from the date of the resolution at the shareholders' meeting.
- Article 5-2: Where the Company repurchases treasury shares, it may transfer shares to employees at a price less than the average actual share repurchase price; provided, it is required to comply with the relevant laws and obtain the approval of at least two-thirds of the voting rights represented at a shareholders' meeting attended by shareholders representing a majority of the total issued shares.
- Article 5-3: For shares repurchased by the Company in accordance with the Company Act, the parties to which said shares are transferred include employees of affiliated companies who meet certain conditions.  
The parties to which the Company's employee stock warrants are issued include employees of affiliated companies who meet certain conditions.  
Where the Company issues new shares, employees who can subscribe for shares include employees of affiliated companies who meet certain conditions.  
The parties to which the Company's new employee restricted shares are issued include employees of affiliated companies who meet certain conditions.
- Article 6: Deleted.
- Article 7: The Company's shares issued are all registered.  
The Company may be exempted from printing any physical share certificate for the shares issued, and shall register the issued shares with a centralized securities depository enterprise and follow the regulations of that enterprise. The provision in the preceding paragraph shall apply to the production and issue of corporate bonds *mutatis mutandis*.
- Article 8: Registration for the transfer of shares shall be completed sixty (60) days before the date of each regular meeting, thirty (30) days before the date of each special shareholders' meeting, or five (5) days before the date at which dividends, bonus, or any other benefits decided to be distributed by the Company.  
The transfer, inheritance, donation, pledging, lost, or destruction of the Company's shares shall be processed in accordance with the Company Act and other relevant laws and regulations.
- Article 8-1: Unless otherwise provided by the laws and regulations and securities regulations, the Company shall handle stock affairs in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies.

## Section III Shareholders' Meeting

- Article 9: There are two types of shareholders' meeting: regular meeting and special meeting. The regular meeting is held at least once a year, and is convened by the Board of Directors within six months after the end of each fiscal year, and the special meeting is convened when necessary according to laws.

- Article 10: A shareholder who is unable to attend a shareholders' meeting may authorize another person to attend as proxy using the form provided by the Company while signed or sealed by said shareholder, which sets forth the scope of the authorization.
- Article 11: All shareholders are entitled to one vote for every share held, except for the circumstances stipulated in Article 179 of the Company Act where shares are not assigned voting rights.
- Article 12: Except as otherwise provided by the Company Act, the shareholders' resolutions shall be adopted upon the approval of a majority of the voting rights represented by the shareholders present at a shareholders' meeting attended by a majority of the shareholders, representing a majority of the total issued shares of the Company.
- Article 12-1: Where the Company plans to cancel the public offering, in addition to the approval of the Board of Directors, it shall be approved with a majority of the voting rights represented by the shareholders present at a shareholders' meeting attended by shareholders, representing at least two-thirds of the total issued shares of the Company.
- Where the quorum is not met in the preceding paragraph, the resolution to be made thereto may be adopted by at least two-thirds of the voting rights represented by the shareholders present at a shareholders' meeting attended by shareholders, representing a majority of the total issued shares of the Company.

#### Section IV Directors

- Article 13: The Company has seven to eleven directors with a term of three years, who are elected by the shareholders' meeting from people with behavioral capacity, and may be re-elected once elected. Among said number of directors, the number of independent directors shall be no less than 3 and one-fifth of the total number of seats of directors. The Company adopts a nomination system for the election of directors (including independent directors), in which the shareholders shall elect from a list of director candidates. The method of director candidate nomination and announcement shall be in compliance with the regulations of the competent securities authority. Independent and non-independent directors are elected at the same time, but the votes for the independent and non-independent directors shall be counted separately.
- The restrictions on professional qualifications, share ownership, concurrent positions held, and the nomination and election method of the independent directors in the preceding paragraph, and other relevant matters shall be in compliance with the regulations of the competent securities authority.
- The Company establishes the Audit Committee in accordance with the laws. The Audit Committee consists of all the independent directors, with one member as the convener and at least one with accounting or financial expertise. The Audit Committee's duty, charter, exercise of power, and other rules to be followed shall all be handled in accordance with the regulations of the competent authority.
- Article 13-1: The Company adopts a cumulative voting system with registered ballots for the election of directors. Each share is entitled to the number of voting rights same as that of directors or supervisors to be elected, which may be concentrated on one candidate or allocated to different ones. Candidates obtaining ballots representing more voting rights shall be elected as directors. Where there is a need to amend the method, it shall be handled in accordance with Article 172 of the Company Act and shall be enumerated and explained the ground for the convening of the shareholders' meeting.
- Article 14: The Board of Directors is organized by the directors, and shall elect the Chairman of the Board of Directors from among the directors by a majority vote at a meeting attended by at least two-thirds of the directors. The Chairman of the Board of Directors shall represent the Company externally.
- Article 15: Upon the Chairman's leave or inability to perform duties for any reason, the delegation shall be duly handled in accordance with Article 208 of the Company Act.
- Article 16: The Board of Directors shall decide remuneration of all directors according to the level of their participation in the Company's operation, value of their contribution, and the usual standard in the industry.

Article 16-1: The board meeting shall be convened and chaired by the Chairman. In the absence of the Chairman, the Chairman shall designate one of the directors to act as an acting chair. In the case of such designation, the directors shall elect from among themselves an acting chair. Except as otherwise provided by the Company Act, a board meeting shall only be convened when at least a majority of the directors are present, and a resolution shall only be adopted with the consent of a majority of the directors present.

A director may entrust another director to attend a board meeting as a proxy in accordance with the law, but a proxy shall represent only one person

. If participation by means of video conferencing is made available at a board meeting, directors who participate in the meeting by such means shall be deemed to have attended such meeting in person. The notice of a board meeting shall expressly indicate the ground for the convening of the meeting and be served to all directors seven days prior to the date scheduled for the meeting. In case of an emergency, a board meeting may be convened at any time. The notice of a board meeting mentioned in the preceding paragraph may be served in writing or by means of e-mail or fax.

Article 16-2: The Company may purchase liability insurance for the directors during their term of office, which shall cover the directors' liabilities arising from the performance of their duties.

#### Chapter V Managers

Article 17: The Company may engage one President and one or more Vice Presidents in accordance with the resolution of the Board of Directors. The appointment, dismissal, and remuneration thereof shall be handled in accordance with Article 29 of the Company Act. The President and Vice Presidents shall perform the duties assigned by the Chairman or the Board of Directors.

#### Chapter VI Accounting

Article 18: The Company's Board of Directors shall prepare (1) business report, (2) financial statements, and (3) a profit distribution or deficit compensation proposal after the end of each fiscal year and forward them to the general shareholders' meeting for ratification.

Article 19: Deleted.

Article 20: The Company shall appropriate between 6% and 15% of the profit in the current year as employees' compensation. No less than 50% of such employee compensation shall be distributed to grassroots employees. The distribution, in the form of stock or cash is decided by the Board of Directors. Employees' compensation may be issued to employees in affiliated companies that meet certain criteria. The Company may appropriate no more than 5% of the profit above as directors' remuneration upon approval of the Board of Directors. The remuneration distributed to the employees, directors, and supervisors shall be reported to the shareholders' meeting. When there is a cumulative deficit, the Company shall reserve an amount for compensation in advance, before appropriation for employees' compensation and directors' remuneration in proportion to the percentages in the preceding paragraph.

Article 20-1: Where the Company has a surplus at the end of a fiscal year, it shall pay taxes in accordance with the law, compensate for the deficit, if any, allocate another 10% as the legal reserve unless when the legal reserve has reached the amount of the Company's paid-in capital, while setting aside or reversing the special reserve according to laws and regulations; where there is a balance, together with the accumulated undistributed earnings, the Board of Directors shall put forth an earnings distribution proposal and submit it to the shareholders' meeting for resolution before distributing dividends to shareholders.

The distributable dividends and bonuses in whole or in part may be paid in the form of cash, the Board of Directors is authorized to resolve the matter by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

The Company's dividend policy shall be based on the Company's current and future development plan, investment environment, capital demands, domestic and foreign competition, and capital budgets, in order to safeguard the shareholders' interests and strike a balance between dividends and the Company's long-term financial plan. On an annual basis, the Board of Directors shall formulate a distribution proposal, and report it to the shareholders' meeting. The Company may allocate 20% to 50% of the current year's earnings

available for distribution as dividends to shareholders; the distribution of dividends to shareholders may be done in cash or stocks, where the cash dividend shall not be less than 20% of the total dividends.

#### Chapter VII Supplemental Provisions

Article 21: Matters not specified in this Articles of Incorporation shall be governed by the Company Act.

Article 22: The Article of Incorporation was formulated on Marche 22, 1997.

The first amendment was made on July 20, 1999.

The second amendment was made on March 19, 2000.

The third amendment was made on October 30, 2001.

The fourth amendment was made on June 20, 2002.

The fifth amendment was made on July 30, 2002.

The sixth amendment was made on May 4, 2004.

The seventh amendment was made on May 4, 2004.

The eighth amendment was made on June 22, 2005.

The ninth amendment was made on June 20, 2006.

The 10th amendment was made on June 13, 2007.

The 11th amendment was made on June 13, 2007.

The 12th amendment was made on June 13, 2008.

The 13th amendment was made on December 1, 2008.

The 14th amendment was made on December 1, 2008.

The 15th amendment was made on June 10, 2009.

The 16th amendment was made on June 17, 2013.

The 17th amendment was made on June 23, 2014.

The 18th amendment was made on June 22, 2015.

The 19th amendment was made on June 27, 2016.

The 20th amendment was made on June 22, 2017.

The 21st amendment was made on June 24, 2019.

The 22st amendment was made on June 28, 2023.

The 23st amendment was made on June 26, 2024.

The 24st amendment was made on June 18, 2025.

Jiin Yeeh Ding Enterprise Corp.  
Chairman: Ching-Chi Chuang

## **Annex 4. Rules of Procedures for Shareholders' Meeting**

### **Jiin Yeeh Ding Enterprise Corp. Rules of Procedures of the Shareholders' Meeting**

#### **Article 1 (Basis for Formulation)**

To establish a strong governance system and sound supervisory capabilities for the Company's shareholders' meeting and to strengthen its management capabilities, the Rules are formulated pursuant to the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies.

**Article 2** Unless otherwise prescribed by relevant laws and regulations, the Company shall duly convene the shareholders' meeting exactly in accordance with the Rules.

#### **Article 3 (Convention of and Notice of Shareholders' Meeting)**

Unless otherwise provided by laws and regulations, the shareholders' meeting of the Company shall be convened by the Board of Directors.

For the convention of a regular meeting, a meeting agenda shall be prepared and all shareholders shall be notified thirty (30) days prior to the meeting. For the convention of a special meeting, all shareholders shall be notified fifteen (15) days in advance.

The ground for convening a shareholders' meeting shall be indicated in the notice to be given to shareholders; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining a prior consent from the recipient thereof.

Election or dismissal of directors, amendments to the Articles of Incorporation, capital reduction, application for delisting, the removal of non-compete clause, capitalization of earnings or capital surplus, dissolution, merger, or demerger, or any matter under Paragraph 1, Article 185 of the Company Act or Articles 26-1 and 43-6 of the Securities and Exchange Act, shall be set out in the ground for convening the shareholders' meeting in the notice. None of the matters above may be raised through an extempore motion. The content of which shall be uploaded to a website designated by the competent authority or the Company, and the website shall be specified in the meeting notice.

A shareholder holding 1 percent or more of the total number of issued shares may submit to the Corporation a written proposal for discussion at a regular meeting. Such a proposal, however, is limited to one issue only, and no proposal containing more than one issue will be included in the meeting agenda. In addition, when any circumstances under subparagraph 4 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 meeting is held, the Company shall publicly announce that it will receive shareholder proposals, in written or electronic method, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Each shareholder proposal is limited to 300 words, and the shareholder making the proposal shall be present in person or by proxy at the regular meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall notify 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. At the shareholders' meeting, the Board of Directors shall explain the reasons for exclusion of any shareholder proposals from the agenda.

#### **Article 4 Attendance by Proxy and Authorization**

At a shareholders' meeting, a shareholder may issue a proxy in the form printed by the Company to expressly stipulate the scope of authorized powers to authorize a proxy to attend a shareholders' meeting on his or her behalf.

A shareholder may only issue one power of attorney and appoint one proxy only, and shall serve such power of attorney to the Company no later than five days prior to the date scheduled for the shareholders' meeting. In case two or more powers of attorney are received from one shareholder, the first one received by the Company shall prevail; unless an explicit statement to revoke the said power of attorney is made.

After the power of attorney is served to the Company, in case that the shareholder issuing the said power of attorney intends to attend the shareholders' meeting in person or to exercise his/her voting rights in writing or electronically, a proxy rescission notice shall be served to the Company two days in writing prior to the date of the shareholders' meeting; otherwise, the voting rights exercised by the proxy at the meeting shall prevail.

Article 5 (Shareholders' Meeting Location and Time)

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 Attendance Register)

The Company shall provide an attendance register for shareholders or their proxies (collectively, "shareholders") to sign in, or require the attending shareholders to submit their sign-in cards in lieu of signing the register.

The Company shall deliver the meeting handbook, annual report, attendance card, speaker's slip, votes, and other meeting materials to each shareholder attending the shareholders' meeting; if there are directors to be elected, ballots shall also be provided.

Shareholders shall present their attendance card, sign-in card, or other ID documents for attendance to attend the shareholders' meeting. Solicitors soliciting powers of attorney shall carry their ID documents for verification.

Where the government or a juridical person is a shareholder, more than one representative may attend the shareholders' meeting. Where a juridical person is entrusted to attend a shareholders' meeting as a proxy, such juridical person may only appoint one person to be its representative at the meeting.

Article 7 (Chair and Attending Staff of Shareholders' Meeting)

Where a shareholders' meeting is convened by the Board of Directors of the Company, the Chairman shall preside over such meeting. Where the Chairman is on leave or unable to exercise his powers and duties for any reason, the Vice Chairman shall preside over such meeting. The Chairman shall designate a managing director to act as the chair if a Vice Chairman is not appointed, or if the Vice Chairman is on leave or unable to exercise his powers and duties for any reason. If no managing director is appointed by the Company, the Chairman shall designate a director to act as the chair. In the absence of designation, the managing director or the directors shall elect from among themselves an acting chair.

For a shareholders' meeting convened by the Board of Directors, it is preferable for more than half of the directors of the Board of Directors to attend the meeting.

Where a shareholders' meeting is convened by a convener other than the Board of Directors, the convener shall chair the meeting. Where there are two or more conveners, the conveners shall elect from among themselves to chair the meeting.

The Company may appoint the retained attorneys, certified public accountant(s), or relevant personnel to participate in a shareholders' meeting in a non-voting capacity.

Article 8 (Audio and Video Recordings of Shareholders' Meeting)

The Company shall record the entire process of a shareholders' meeting in audio or video, and the recordings shall be kept for at least one year. In the event a lawsuit filed by a shareholder under Article 189 of the Company Act, said ballots shall be kept until the conclusion of the lawsuit.

Article 9 The attendance of shareholders shall be duly calculated based on the number of shares they hold. The calculation of the number of shares present shall be based on the attendance register or sign-in cards submitted by the shareholders and those shares whose votes are exercised in writing or electronically via the internet.

The chair shall call the meeting to order at the time scheduled for the meeting. In the event that the meeting is attended by shareholders representing less than half of the total issued shares, the chair may announce a postponement of the meeting; however, there may not be more than two postponements in total and the total time accumulated in the postponement(s) shall not exceed one hour. In the event that the meeting is still attended by shareholders representing less than one-third of the total issued shares after two postponements, the chair may announce the meeting adjourned.

Where the shareholders present still fail to constitute the minimum quorum after 2 postponements as mentioned in the preceding paragraph, a tentative resolution may be passed in accordance with Paragraph 1, Article 175 of the Company Act, and the Company shall reconvene another shareholders' meeting within 1 month.

In the event that the number of shares represented by the shareholders' present is up to a majority of the aggregate total of the outstanding shares, the chair may refer the tentative resolution so adapted to the shareholders' meeting for resolution anew in accordance with Article 174 of the Company Act.

Article 10 (Meeting Agenda)

The agenda for the shareholders' meeting shall be set by the Board of Directors if such meeting is convened by the Board of Directors. Unless otherwise resolved by resolution at the meeting, the meeting shall be carried out in accordance with the scheduled agenda.

The preceding paragraph shall apply mutatis mutandis to meeting convened by any person, other than the Board of Directors, with the authority to convene such meeting.

Before the end of the proceedings (including extempore motions), the chair shall not announce adjournment until the agenda is concluded unless duly resolved in the meeting. In the event that the chair breaches the Rules of Procedures for Shareholders' Meeting by unlawfully announcing adjournment, other members in the Board of Directors shall promptly help the shareholders present elect one person through a majority vote to continuously chair the meeting based on the legal procedures.

The chair shall grant adequate opportunities for clarification and discussion on an amendment or extempore motions posed by a shareholder. Upon the time believed to be up for resolution, the chair may announce discontinuation from a discussion and put the issue for resolution.

Article 11 (Speech by Shareholders)

Before making a speech, the attending shareholders must fill out and submit a speech slip stating the purpose of the speech, the shareholder account number and account name (or the attendance ID number) for the chair to determine the order of speakers.

An attending shareholder who submits a slip of paper but does not speak at the meeting is deemed to have not spoken. In the event of any inconsistency between the contents of shareholder's speech and those recorded on the slip, the contents of shareholder's speech shall prevail.

On the same issue, each shareholder shall not speak more than twice unless given consent by the chair. Each speech shall not exceed 5 minutes. Where a shareholder speaks in contravention of the rules or beyond the scope of the specified issues, the chair may stop the speaker.

When a shareholder has the floor, all other shareholders shall not interfere unless at the consent of the chair or the shareholder who is taking the floor. Any unrestrained action shall be discouraged by the chair.

For corporate shareholders appointing two (2) or more representatives to the shareholders' meeting, only one representative may express opinions on the same motion.

After an attending shareholder completes their speech, the chair may respond either in person or through a relevant person designated.

Article 12 (Vote Counting and Recusal)

The voting rights in the shareholders' meeting shall be duly counted based on the number of shares.

During the voting process of a shareholders' meeting, the number of shares held by shareholders who hold no voting rights shall not be counted into the aggregate total of the outstanding shares.

On an issue under discussion in a shareholders' meeting, a shareholder who is the interested entity in such issue that is likely to impair the interests of the Company shall not join the voting process, nor shall he or she exercise voting rights as a proxy for another shareholder.

The number of shares mentioned in the preceding paragraph that could not be exercised for voting rights shall not be counted as the voting rights of the shareholders who are already present in the meeting.

Except for trust enterprises or stock agencies approved by the competent authority, when a person acts as the proxy for two or more shareholders, the number of voting rights represented by him/her shall not exceed 3 percent of the total number of voting shares, otherwise, the excessive portion of voting rights shall not be counted.

Article 13 Each shareholder is entitled to one vote per share, except when restricted or without voting rights listed under the Company Act.

Where a shareholders' meeting is convened by the Company, voting rights may be exercised in writing or by electronic means. When the voting rights are to be exercised in writing or by electronic means, such means of exercise shall be expressly provided in the notice of the shareholders' meeting. A shareholder who exercises voting rights in writing or by electronic means is deemed to have participated in the shareholders' meeting in person, but shall be deemed to have waived the right for the questions and motions and amendment to original motions. Thus, it is advised that the Company shall avoid proposing extempore motions or amendment to original motions.

In the case of voting rights being exercised in writing or by electronic means as mentioned in the preceding paragraph, expression of intent shall be served to the Company 2 days prior to the date scheduled for the shareholders' meeting. In case of double expressions of intent, they shall be managed on a first-come first-served basis unless the preceding expression is declared withdrawn.

After a shareholder exercises voting rights in writing or by electronic means, if he or she intends to participate in the shareholders' meeting in person, he or she shall revoke the expression of intent mentioned in the preceding paragraph by the means same as that used for exercise of voting rights in writing or by electronic means 2 days prior to the date scheduled for the shareholders' meeting. In the event that he or she fails to revoke within the specified time limit, he or she shall still exercise voting rights in writing or by electronic means. In the event that a shareholder exercises voting rights in writing or by electronic means and participates in the shareholders' meeting by proxy with a written proxy, the exercise of voting rights in writing or by electronic means by his or her proxy shall prevail.

Unless otherwise provided for in the Company Act and in the Company's Articles of Incorporation, decisions in the shareholders' meeting shall be resolved by a majority vote in the meeting that is attended by shareholders who represent a majority of the aggregate total of the outstanding shares. When voting, the chair or the person designated by the chair shall announce the total number of voting rights of the shareholders present.

A proposal is deemed to have passed when no objection expressed from the attending shareholders give after being inquired by the chair, and the effect thereof is the same as a vote; if there are objections, a vote as stated in the preceding paragraph shall be adopted.

Where the same issue is accompanied by an amendment or alternative, the chair shall resolve the order of voting along with the initial issue. In the event that one among them is satisfactorily resolved, other issues are deemed to have been vetoed, calling for no further voting.

The scrutineers and counting staff for the voting process shall be appointed by the chair. Scrutineers appointed shall also be shareholders.

The counting of the votes for a motion or an election at the shareholders' meeting shall be conducted publicly at the shareholders' meeting, and the results of the vote shall be announced on the spot and recorded in the meeting minutes.

Article 14 (Elections)

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.

The ballots of the election in the preceding paragraph shall be sealed and signed off by the ballot inspectors and be kept for at least a year. In the event a lawsuit filed by a shareholder under Article 189 of the Company Act, said ballots shall be kept until the conclusion of the lawsuit.

Article 15 Minutes of shareholders' meeting shall be duly worked out, signed, and sealed by the chair and served to all shareholders within 20 days from the meeting.

The minutes may be produced and distributed in electronic means.

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

The meeting minutes shall duly contain the year, month, day, venue, name of the chair, voting method, key points of the proceedings, and the results, and shall be archived in the Company permanently while the Company exists.

With regard to the resolution methods in the preceding paragraph, if no objection is voiced by any of the shareholders when inquired by the chair, the wordings, "The proposal is approved by a unanimous consent of all attending shareholders upon inquiry from the chair", shall be recorded. For proposals where shareholders voice objections, the ballot casting method adopted, number of votes, and its proportion to total shall be clearly stated.

Article 16 (Public Announcement)

The Company shall, on the very day while the shareholders' meeting is scheduled to be convened, duly produce statistical tables in the prescribed forms to cover the number of shares successfully solicited by the solicitors and the number of shares under agency of the delegated proxies, and shall expressly publish those at the shareholders' meeting on the spot.

Where the resolutions at the shareholders' meeting belong to the material information stipulated by laws and regulations, and by the Taiwan Stock Exchange (Taipei Exchange), the Company shall upload said content to MOPS within the specified time.

Article 17 (Maintenance of Order)

The staff serving at the shareholders' meeting shall wear an identity badge or armband.

The chair may instruct proctors or security guards to maintain the order of the meeting. The proctors or security guards shall wear an armband or identity badge reading "proctor" or the like while maintaining the order of the meeting.

Where the shareholders' meeting site is equipped with loud-speaker facilities and where a shareholder speaks with the equipment not provided by the Company, the chair may stop the shareholder from speaking.

Where a shareholder is acting in contravention of the Rules of Procedures for Shareholders' Meeting, defies the discipline from the chairperson, or interrupts the process of the meeting, the chair may instruct the proctors or security guards to expel the shareholder from the venue.

Article 18 (Recess and Resumption of Meeting)

Upon the process of a meeting, the chair may announce a recess as situations may justify. Upon occurrence of force majeure, the chair may rule a suspension of the meeting and announce the time to resume the meeting as the situations may justify.

In the event that the venue for a shareholders' meeting could not be continuously used until the issues set under the agenda (including extempore motions) are concluded, the shareholders' meeting may resolve a decision to relocate to another venue to continue the meeting.

Per Article 182 of the Company Act, the shareholders' meeting may resolve a decision to postpone the meeting within 5 days or to continue the process of the meeting.

Article 19 The Rules and any amendments hereof shall be entered into force after being resolved at the shareholders' meeting.