

Stock Code: 3520



Jhen Vei Electronic Co., LTD.
Handbook for the 2023 Annual Meeting of
Shareholders

MEETING TIME: June 29, 2023

PLACE: No.501, Yushan Rd., West Dist., Chiayi City 600
(LOOK ROYAL RESORT Hotel)

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JHEN VEI ELECTRONIC CO., LTD.
Procedure for the 2023 Annual Meeting of
Shareholders

Call the Meeting to Order

Chairperson Remarks

Reports Items

Approval Items

Discussion

Questions and Motions

Adjournment

JHEN VEI ELECTRONIC CO., LTD.

Year 2023

Agenda of Annual Meeting of Shareholders

Time: 9:00 a.m. on Thursday, June 29, 2023

Place: No.501, Yushan Rd., West Dist., Chiayi City 600
(LOOK ROYAL RESORT Hotel)

Call the Meeting to Order.

Chairperson Remarks

Report Items

1. 2022 Business report
2. 2022 Audit committee's review report
3. 2022 The status of the common stock in private placement
4. The distribution of cash dividends of 2022 earnings
5. The remuneration of employees and directors for the year 2022

Approval Items

1. Adoption of the 2022 Business Report and Financial Statements
2. Adoption of the Proposal for Distribution of 2022 Profits

Discussions

1. Amendment to the Company's Articles of Incorporation
2. Amendment to the Operational Procedures for Endorsements and Guarantees
3. Amendment to the Operational Procedures for Loaning of Company Funds
4. Amendment to the Operating Procedures for Trading Derivatives
5. Amendment to the Rules of Procedure for Shareholder Meetings
6. 2023 Proposal for a cash offering by private placement

Questions and Motions

Adjournment

Report Items

Report No. 1

2022 Business Reports

Explanation:

The 2022 Business Report is attached as pp. [10~11], Attachment 1.

Report No. 2

2022 Audit Committee's Review Report

Explanation:

The 2022 Audit Committee's Review Report are attached as pp. [12], Attachment 2.

Report No. 3

2022 The status of the common stock in private placement.

Explanation:

The status of the common stock in private placement are attached as pp. [13], Attachment 3

Report No. 4

The distribution of cash dividends of 2022 earnings

Explanation:

- (1) According to the Articles of Incorporation of the Company, the distribution of cash dividends may be authorized by the board of directors to make a resolution and reported to the shareholders' meeting.
- (2) The company has passed the resolution of the board of directors on March 28, 2023 to distribute cash dividends from the surplus in 2022. Total NT\$20,654,033 with NT\$4 per share. The Chairman of Board of Directors shall be fully authorized to set the issuance baseline date and related details.

Report No. 5

The remuneration of employees and directors for the year 2022.

Explanation:

- (1) The company has passed the resolution of the board of directors on March 28, 2023 to distribute the remuneration of directors and employee for the year 2022 in cash.
- (2) According to the "Articles of Incorporation", the remuneration of directors shall be NT\$2,426,958 (3.0%) and the remuneration of employee shall be NT\$2,022,465(2.5%).

Approval Items

1. **Proposed by the Board**

Proposal:

Adoption of the 2022 Business Report and Financial Statements.

Explanation:

- (1) The Company's Financial Statements, including the balance sheet, income statement, statement of changes in shareholders' equity, and statement of cash flows, were audited by independent auditors, HENG SHEN LIN and SHU-CHI YANG of KPMG Firm. Also Business Report and Financial Statements were examined by the Audit committee of JHEN VEI ELECTRONIC CO., LTD.
- (2) The 2022 Business Report, independent auditors' audit report, and the above-mentioned Financial Statements are attached in the Meeting Agenda, Attachment 1 pp. [10-11] 、 Attachment 2 pp. [12] 、 Attachment 9 pp. [30-46].

Resolution:

2. **Proposed by the Board**

Proposal:

Adoption of the Proposal for Distribution of 2022 Profits.

Explanation:

- (1) The Board has adopted a Proposal for Distribution of 2022 Profits in accordance with the Company Act and Articles of Incorporation. Please refer to the 2022 PROFIT DISTRIBUTION TABLE as follows:

JHEN VEI ELECTRONIC CO., LTD
PROFIT DISTRIBUTION TABLE
Year 2022

(Unit: NTD \$)

Items	Total
Beginning retained earnings	(28,750,639)
Add: other comprehensive income	688,709
Add: net profit after tax	102,572,977
Less: 10% legal reserve	(7,451,105)
Distributable net profit	67,059,942
Distributable items:	
Dividend to shareholders	(20,654,033)
Unappropriated retained earnings	46,405,909

- (2) 2022 net profit after tax is NT\$ 102,572,977. After setting aside the legal reserve of NT\$ 7,451,105, and then adding beginning retained earnings of NT\$ -28,750,639 and adding other comprehensive income of NT\$ 688,709 , the unappropriated retained earnings are NT\$ 67,059,942 and the proposed dividend to shareholders is NT\$ 20,654,033.
- (3) Cash dividends to be distributed to each shareholder will be rounded to the nearest NT dollar, and the differences shall be itemized as the Company's expenses or other income.

Resolution:

Discussions

1.

Proposed by the Board

Proposal:

Amendment to the Company's Articles of Incorporation. Please proceed to discuss.

Explanation:

In order to conform to the needs of commercial practice, the company hereby proposes to amend the Company's Articles of Incorporation. Please refer to page 14~16 (Attachment4) for details.

Resolution:

2.

Proposed by the Board

Proposal:

Amendment to the Operational Procedures for Endorsements and Guarantees. Please proceed to discuss.

Explanation:

In order to conform to the needs of commercial practice and amendments to related commercial laws, the company hereby proposes to amend the Operational Procedures for Endorsements and Guarantees. Please refer to page 17~21 (Attachment5) for details.

Resolution:

3.

Proposed by the Board

Proposal:

Amendment to the Operational Procedures for Loaning of Company Funds. Please proceed to discuss.

Explanation:

In order to conform to the needs of commercial practice and amendments to related commercial laws, the company hereby proposes to amend the Operational Procedures for Loaning of Company Funds Please refer to page 22~24 (Attachment6) for details.

Resolution:

4.

Proposed by the Board

Proposal:

Amendment to the Operational Procedures for Trading Derivatives. Please proceed to discuss.

Explanation:

In order to conform to the needs of commercial practice and amendments to related commercial laws, the company hereby proposes to amend the Operational Procedures for Trading Derivatives. Please refer to page 25~27 (Attachment7) for details.

Resolution:

5.

Proposed by the Board

Proposal:

Amendment to the Rules of Procedure for Shareholder Meetings. Please proceed to discuss.

Explanation:

In order to conform to the needs of commercial practice and amendments to related commercial laws, the company hereby proposes to amend the Rules of Procedure for Shareholder Meetings. Please refer to page 28~29 (Attachment8) for details.

Resolution:

6.

Proposed by the Board

Proposal:

Proposal for offering of common stock in private placement. Please proceed to discuss.

Explanation:

- (1) In order to enrich the Company's working capital, subject to the market and the Company's funding needs, the Company proposes to conduct a private placement ,the total amount of private placement of common shares will not exceed 10,000 thousand shares. .It is proposed to have the shareholder meeting authorize the board to issue shares in two installments within one year from the date of the resolution of the shareholders' meeting, depending on the market condition and the Company's financial position.

The rights and obligations of the common shares of the private placement are the same as those of the Company's issued common shares.

- (2) According to Article 43-6 of the Securities and Exchange Act, the private placement is explained as follows:

A. Reasons for not adopting public offering:

The fundraising from specific persons in private placement is adopted primarily in consideration of the rapid and convenient characteristics residing in the private placement that may help achieve the purpose of soliciting for the working capital. In other words, if the Board of Directors is authorized to raise fund through private placement, subject to the Company's operational needs, it will help improve the mobility and resilience of the Company's fundraising effectively.

B. The quota of private placement

The total quota of this private placement of common shares shall not exceed 10,000,000 shares, and will issue shares in two installments within one year from the date of the resolution of the shareholders' meeting.

C. Use of funds and expected benefits

The purpose of each sub-private placement fund is to develop new products and technologies, purchase equipment, enrich working capital, expand markets, increase domestic or overseas investment, etc. . Each sub-installment is expected to achieve benefits in addition to strengthening the company's financial structure and reducing capital costs, enhancing the company's industrial status and long-term competitiveness.

(3) The basis and reasonableness for the pricing of the private placement

- A. The simple average closing price of the common shares is calculated based on either the 1, 3, or 5 business days before the price determination date and is adjusted upon distribution of stock dividends and cash dividends, and capital reduction. Or, the simple average closing price of the common shares is calculated based on 30 business days before the price determination date, and is adjusted upon distribution of stock dividends and cash dividends, and capital reduction. As to the pricing of the private placement of common shares ,the price of per share shall be the higher price of the above two calculations .
- B. The actual issue price, within the range of not less than the percentage resolved by the shareholders' meeting, is authorized to be determined by the Board, depending on the negotiations with specific parties and market condition in the future. As to the pricing of the private placement of common shares ,the price of per share shall not be lower than 80% of the higher price of the following two calculations before the price determination date.
- C. The actual price determination date, resolved by the shareholders' meeting, is authorized to be determined by the Board, depending on the negotiations with specific parties in the future.
- D. The aforementioned pricing of private placement complies with reference to the company's operating performance, future prospects and latest close to the stock price, and considering the restrictions on the transfers within three years from the delivery date, so it is considered reasonable.

(4) The method and objectives for selecting the specific persons, the necessity for that selection, and the anticipated benefits

- A. The method and objectives for selecting the specific persons. The object of the private placement of common shares is in accordance with Article 43-6 of the Securities Exchange Act. However, the specific persons has not yet been negotiated. The specific persons, resolved by the shareholders' meeting is authorized to be determined by the Board.

B.The necessity for that selection

In response to the development trend of the industry and the company's future operation and development, the introduction of strategic investors is a necessary strategy for the company's long-term development.

C.The anticipated benefits

It can improve the company's financing flexibility, reduce costs, and improve the company's future operating performance.

- (5) If it is expected that the tranche private placement cannot be completed within the time, or if there is no plan to continue the tranche private placement within the remaining time, and the original plan is still feasible, it shall be deemed that the full payment or price of the private placement of common shares has been received.
- (6) The important contents of this case, including but not limited to the issue price, number of shares to be issued, amount raised, issuance conditions, source of funds, planned items, scheduled progress of the use of funds, scheduled possible benefits, pricing date and other related matters, etc., are requested to the shareholders' meeting to authorize the board of directors to formulate, adjust and handle it with full authority according to market conditions and the company's operational needs. If it is subsequently amended by the competent authority or changes or changes in the objective environment or laws and regulations that require changes or amendments, the Board of Directors is authorized to deal with it at its sole discretion.
- (7) Authorizes the chairman of the board of directors or his designee to sign and negotiate all deeds and documents related to the private placement plan on behalf of the Company and handle all matters related to the private placement plan for the Company.
- (8) For the relevant information regarding the private placement plan, please refer to the "Private Placement" section on the Taiwan Stock Exchange Market Observation Post System (website: <http://mops.twse.com.tw/mops/web/t116sb01>). Enter "3520" as the company code or abbreviation to search for the information. You can also visit our company's website at <http://www.jve-tech.com> for further details.

Resolution:

Questions and Motions

Adjournment

Attachment 1 2022 Business Report

Jhen Vei Electronic Co., LTD. 2022 Business Report

Dear shareholders,

We would like to report to you the operational results of Jhen Vei Electronic Co., LTD. Group (JVE Group) for the fiscal year 2022, the outlook for the year 2023, and our company's business strategies as follows:

I. Overview of Business 2022:

1. Implementation Results of Business Plans:

- (1) Consolidated net operating revenue for the year 2022 amounted to NT\$1,003,670 million, representing a growth of 62% compared to the NT\$619,501 million of the year 2021.
- (2) Consolidated net profit for the year 2022 amounted to NT\$21,153 million, representing a growth of 1,944% compared to the NT\$1,035 million of the year 2021.
- (3) After-tax net profit attributable to the parent company for the year 2022 amounted to NT\$102,573 million, representing a growth of 1,433% compared to NT\$6,691 million of the year 2021.

2. Budget Execution Status:

The company did not disclose financial forecasts for the year 2022.

3. Financial Income and Profitability Analysis:

Consolidated net operating revenue for the year 2022 amounted to NT\$1,003,670 million, with a gross profit margin of 16.40%. Operating expenses were NT\$136,029 million. After-tax net profit attributable to the parent company amounted to NT\$102,573 million, resulting in an earnings per share of NT\$1.49.

4. Research and Development Status:

- (1) In the year 2022, JVE Group conducted evaluations of its product lines and gradually improved the production environment and raw materials to comply with environmental requirements in more countries.
- (2) Investments were made in precision equipment for electronic component processing to enhance order fulfillment capabilities.
- (3) Automation equipment for electronic component manufacturing was also invested in to improve efficiency and reduce production costs.

II. Business Plan for the Year 2023:

1. Business Policy:

- (1) Expand into new markets and new customer for increase overall market share.
- (2) Maintain and integrate the supply-demand relationship with industry chain .To improve material quality and production process.
- (3) Continuously improve sales and marketing policies, product quality, and customer service.
- (4) Control expenses, cost and project risk management for increase the company's competitiveness.
- (5) Create for diversification of products and investments to gradually expand the scale of operations.

2. Anticipated Sale Volume:

Based on internal business plans, we anticipate a modest growth in overall sales quantity for this year. However, the growth rate will depend on changes in the overall economic environment and our business promotions.

3. Important Production and Marketing Policy:

- (1) Increase the automated processes to reduce reliance on direct labor and continuously improve production efficiency.
- (2) Utilize existing technologies and resources, integrate the cooperative relationships within the supply chain then to improve product quality and meet customer requirements.
- (3) Coordinate policies between production and sales services. To improve inventory turnover efficiency and capital utilization.
- (4) Promote high-value-added products and flexible pricing strategies to keep the long-term customer relationships, seize business opportunities, and profitable growth.

III. Future development Strategy:

- (1) Continuously improve to business groups' operations and corporate development.
- (2) Expand the scope of group businesses and make continuous investments in new ventures to strengthen the company's growth momentum.
- (3) Share resources between existing business groups and new investment ventures for business growing.
- (4) In response to the global changes, plan the layout of production in Southeast Asia.
- (5) Strengthen corporate governance, environmental protection, and social responsibilities.

IV. Effects of External Competition, Legal Environment, and Overall Business Environment

In recent years, the COVID-19 epidemic has caused huge damages to all the world. JVE Group is still growing steadily. In 2023, the pandemic seems to show a sign of easing and industrial activities began to normal. JVE Group will also consider the layout of the global economic sector.

To consider the ESG important, JVE Group will also gradually invest in corresponding resources to meet the requirements of customers for suppliers.

Under the huge competitive environment, JVE Group continues to improve its production technology to reduce costs and effectively use resources to strengthen its competitiveness, also provides growth through investment.

Finally, we appreciate your long-term support of us. we still expect that we may have promising outlook as long as all employees work hard together to break new ground. Therefore, we sincerely look forward to your continuing guidance and support.

Chairman: Niang Chuan, Wei

Manager: Kevin, Ge

Accounting Manager: C.T./ Lan

Attachment2 Audit Committee's Review Report
Jhen Vei Electronic Co., LTD.
Audit Committee's Review Report

The board of directors prepared the Company's 2022 Business Report, Financial Statements and profit distribution, etc. The CPA firm of KPMG audited the Financial Statements and have issued an audit report. Above Business Reports. Financial Statements and profit distribution were audited by Audit Committee and found no discrepancy, as reported in accordance with the Securities and Exchange Act and Company Act, please check.

Chairman of the Audit Committee : Yung Sheng Liu

March 28, 2023

Attachment3 The report status of the common stock in private placement

1. The report status of the common stock in private placement of year 2022

The Company resolved at the shareholders' meeting on Jun.17, 2022 to carry out the offering of new shares through cash capital increase in private placement for no more than 10,000 thousand shares, NT\$10 per share . And will issue shares in two installments within one year from the date of the resolution of the shareholders' meeting. As of the board meeting held on May 11, 2023, no issuance has been carried out. Therefore, the Board of Directors resolved to cancel the execution of the private placement.

2. The report status of the common stock in private placement of year 2021

The Company resolved at the shareholders' meeting on Aug. 27, 2021 to carry out the offering of new shares through cash capital increase in private placement for no more than 10,000 thousand shares, NT\$10 per share . And will issue shares in two installments within one year from the date of the resolution of the shareholders' meeting. As of the board meeting held on Apr. 26, 2022, no issuance has been carried out. Therefore, the Board of Directors resolved to cancel the execution of the private placement.

3. The report status of the common stock in private placement of year 2020

The Company resolved at the shareholders' meeting on Jun. 19, 2020 to carry out the offering of new shares through cash capital increase in private placement for no more than 10,000 thousand shares, NT\$10 per share . And will issue shares in two installments within one year from the date of the resolution of the shareholders' meeting. As of the board meeting held on May 12, 2021, no issuance has been carried out. Therefore, the Board of Directors resolved to cancel the execution of the private placement.

Attachment4 Comparison Table for “Articles of Incorporation” Before and After Revision

Clause after amendment	Clause before amendment	Remarks
<p>Article 5</p> <p>The total capital of the company is set at NTD <u>1200</u> million, with a par value of NTD 10 per share, totaling <u>120</u> million shares. The unissued shares may be issued in installments as authorized by the board of directors. Within the total capital mentioned above, NTD 300 million (30 million shares) is reserved for issuing employee stock options and restricted stocks.</p>	<p>Article 5</p> <p>The total capital of the company is set at NTD <u>900</u> million, with a par value of NTD 10 per share, totaling <u>90</u> million shares. The unissued shares may be issued in installments as authorized by the board of directors. Within the total capital mentioned above, NTD 300 million (30 million shares) is reserved for issuing employee stock options and restricted stocks.</p>	<p>To accommodate the company's development needs, the total capital will be increased to NTD 1200 million.</p>
<p>Article 23</p> <p>(...)</p> <p>The company's dividend policy is based on the principles of stability and balance. In addition to considering investment environment, domestic and international competition, and the interests of shareholders, it should also take into account the company's long-term financial planning, capital requirements, and their impact on the company's operations. <u>Distributing all distributable earnings is possible with cash dividends not less 10% of the total dividends.</u></p> <p><u>The net amount of accumulated other comprehensive income from previous periods should be transferred to special retained earnings reserve in an equal amount from the undistributed earnings of previous periods. If the amount is still insufficient, it should be recorded as part of the current undistributed earnings for the current period, including after-tax net income and other items.</u></p>	<p>Article 23</p> <p>(...)</p> <p>The company's dividend policy is based on the principles of stability and balance. In addition to considering investment environment, domestic and international competition, and the interests of shareholders, it should also take into account the company's long-term financial planning, capital requirements, and their impact on the company's operations.</p>	<p>Under a sound dividend policy, how the dividends shall be distributed is specified clearly. For example, 50% of the distributable earnings or 80% of the total dividends being distributed in the form of cash dividends.</p> <p>According to Financial Supervisory Commission's letter no. 1090150022:</p> <p>With respect to the cumulative net amount of other deductions from equity in a preceding period(s), the company shall choose one of the following methods to allocate special reserve, which may not be distributed:</p> <ol style="list-style-type: none"> I. Allocate an amount of special reserve equal to the amount allocated to undistributed earnings for the preceding period. II. Allocate an amount of special reserve equal to the amount allocated to undistributed earnings for the preceding period. If there remains any insufficiency, allocate it from the amount of the after-tax net profit for the period,

Clause after amendment	Clause before amendment	Remarks
		plus items other than after-tax net profit for the period, that are included in the undistributed earnings of the period. Furthermore, if this method is to be used, it shall be expressly provided in the dividend policy specified in the company's articles of incorporation.
<p>Article 26</p> <p>The Articles of Incorporation was established on February 21, 1986.</p> <p>The 24rd amendment was made on June 29, 2023.</p>	<p>Article 26</p> <p>The Articles of Incorporation was established on February 21, 1986.</p> <p>The 1st amendment was made on October 29, 1992.</p> <p><u>The 2nd amendment was made on June 21, 1997.</u></p> <p><u>The 3rd amendment was made on September 1, 2000.</u></p> <p><u>The 4th amendment was made on June 27, 2002.</u></p> <p><u>The 5th amendment was made on December 25, 2002.</u></p> <p><u>The 6th amendment was made on June 2, 2003.</u></p> <p><u>The 7th amendment was made on June 23, 2004.</u></p> <p><u>The 8th amendment was made on March 3, 2005.</u></p> <p><u>The 9th amendment was made on June 14, 2006.</u></p> <p><u>The 10th amendment was made on June 21, 2007.</u></p> <p><u>The 11th amendment was made on August 31, 2007.</u></p> <p><u>The 12th amendment was made on June 13, 2008.</u></p> <p><u>The 13th amendment was made on June 16, 2009.</u></p> <p><u>The 14th amendment was made on June 29, 2010.</u></p> <p><u>The 15th amendment was made on June 22, 2012.</u></p> <p><u>The 16th amendment was made on June 18, 2013.</u></p> <p><u>The 17th amendment was made on June 25, 2014.</u></p>	<p>To align with the proposed amendment to the articles of incorporation, the intended revision date for this amendment will be added.</p> <p>According to Ministry of Economic Affairs' letter no. 09302049370, only the provisions at the time of establishment and the latest amendment will be listed.</p> <p>Ministry of Economic Affairs' letter no. 09302049370 as follows :</p> <p>A. According to the resolution proposed at the "Company Registration Reform and Business Review Conference" on June 7-8, 2000, "If the company has an amended articles of incorporation with a corresponding table, and the registration authority can identify the content of previous amendments to the articles of incorporation, it is up to the company to decide whether to include a detailed list of provisions related to the establishment and each amendment at the end of the articles of incorporation, or to only list the provisions at the time of establishment and</p>

Clause after amendment	Clause before amendment	Remarks
	<u>The 18th amendment was made on June 22, 2015.</u> <u>The 19th amendment was made on June 21, 2016.</u> <u>The 20th amendment was made on June 21, 2018.</u> <u>The 21st amendment was made on June 25, 2019.</u> <u>The 22nd amendment was made on June 19, 2020.</u> <u>The 23rd amendment was made on June 17, 2022.</u>	<p>the latest amendment."</p> <p>B. Therefore, when applying for registration of the amended articles of incorporation, if the attached articles and the corresponding table only list the provisions at the time of establishment and the latest amendment, and the registration authority can still identify the changes made in previous amendments, there is no issue.</p>

Attachment5 Comparison Table for “Operating Procedures of Endorsement / Guarantees” Before and After Revision

According to the Taipei Exchange Letter No. 1110203333 dated January 12, 2023, regarding the amendment of regulations.

Clause after amendment	Clause before amendment	Remarks
Jhen Vei Electronic Co., LTD. Operating Procedures of Endorsement / Guarantees	Jhen Vei Electronic Co., LTD. Operating Procedures of Endorsement / Guarantees	Company Name change
Article 2 : Scope of application of these <u>Operational Procedures</u>	Article 2 : Scope of application of these <u>regulations</u>	Clause
Article 3 : The objects of endorsement and guarantee: The financial statements of the Company are prepared in accordance with IFRS. The "Book Value" referred to in this <u>Operational Procedures</u> refers to the equity attributable to the owners of the parent company as defined in the financial reporting standards for securities issuers. The Company may provide endorsement and guarantee based on contractual provisions for inter-industry or co-developer relationships required for project contracting. It may also provide endorsement and guarantee as a result of joint investment relationships, where all contributing shareholders of the invested company provide endorsement and guarantee in proportion to their shareholding, or <u>as joint and several guarantors in compliance with the Consumer Protection Act for pre-sale housing sales contracts</u> . The aforementioned provisions do not apply to the limitations mentioned in the preceding two paragraphs. The term "investment" referred to in the preceding paragraph refers to direct investment by the Company or through a company in which it holds 100% voting rights shares. The terms "subsidiary" and "parent company" as referred to in this <u>Operational Procedures</u> shall be determined in accordance with “The provisions of the financial reporting standards for securities issuers”.	Article 3 : The objects of endorsement and guarantee: The financial statements of the Company are prepared in accordance with IFRS. The "Book Value" referred to in this <u>regulations</u> refers to the equity attributable to the owners of the parent company as defined in the financial reporting standards for securities issuers. The Company may provide endorsement and guarantee based on contractual provisions for inter-industry or co-developer relationships required for project contracting. It may also provide endorsement and guarantee as a result of joint investment relationships, where all contributing shareholders of the invested company provide endorsement and guarantee in proportion to their shareholding. The aforementioned provisions do not apply to the limitations mentioned in the preceding two paragraphs. The term "investment" referred to in the preceding paragraph refers to direct investment by the Company or through a company in which it holds 100% voting rights shares. The terms "subsidiary" and "parent company" as referred to in this <u>regulations</u> shall be determined in accordance with “The provisions of the financial reporting standards for securities issuers”.	Clause
Article 5 : Hierarchy of decision-making authority and delegation thereof 1.The Company's endorsement and guarantee matters shall be approved by the Board of Directors. <u>During the discussion</u> , due	Article 5 : Hierarchy of decision-making authority and delegation thereof 1.The Company's endorsement and guarantee matters shall be approved by the Board of Directors. <u>Where the public company has</u>	Clause

Clause after amendment	Clause before amendment	Remarks
<p>consideration should be given to the opinions of each independent director. If any independent director opposes or reserves their opinion, it should be recorded in the minutes of the board meeting. The Board of Directors may authorize the Chairman to make decisions within a limit of NT\$100 million for a single transaction, in accordance with the provisions of this <u>Operational Procedures</u>, for subsequent submission to and ratification by the next board of directors' meeting.</p> <p>2. Where the Company needs to exceed the limits set out in the <u>Operational Procedures</u> for Endorsements/Guarantees to satisfy its business requirements, and where the conditions set out in the <u>Operational Procedures</u> for Endorsements/Guarantees are complied with, it shall obtain approval from the board of directors and half or more of the directors shall act as joint guarantors for any loss that may be caused to the company by the excess endorsement/guarantee. It shall also amend the <u>Operational Procedures</u> for Endorsements/Guarantees accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the shareholders' meeting does not give consent, the company shall adopt a plan to discharge the amount in excess within a given time limit.</p> <p>Where the Company has appointed independent directors, when it makes endorsements/guarantees for others, it shall take into full consideration the opinions of each independent director; independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board of directors' meeting.</p>	<p>appointed independent directors , due consideration should be given to the opinions of each independent director. If any independent director opposes or reserves their opinion, it should be recorded in the minutes of the board meeting. The Board of Directors may authorize the Chairman to make decisions within a limit of NT\$100 million for a single transaction, in accordance with the provisions of this <u>regulations</u>, for subsequent submission to and ratification by the next board of directors' meeting.</p> <p>2. Where the Company needs to exceed the limits set out in the <u>regulations</u> for Endorsements/Guarantees to satisfy its business requirements, and where the conditions set out in the <u>regulations</u> for Endorsements/Guarantees are complied with, it shall obtain approval from the board of directors and half or more of the directors shall act as joint guarantors for any loss that may be caused to the company by the excess endorsement/guarantee. It shall also amend the <u>regulations</u> for Endorsements/Guarantees accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the shareholders' meeting does not give consent, the company shall adopt a plan to discharge the amount in excess within a given time limit.</p> <p>Before the Company has appointed independent directors, when it makes endorsements/guarantees for others, it shall take into full consideration the opinions of each independent director; independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board of directors' meeting.</p>	
<p>Article 6 : The procedures of endorsement and guarantee</p> <p>1. When the Company handles endorsement and guarantee matters, the guaranteed company should submit an application to the financial unit. The financial unit should conduct credit investigations on the guaranteed company, assess its risk, and keep evaluation records. After the review and approval, it should be submitted to <u>the Chairman</u> for endorsement, and collateral should be obtained</p>	<p>Article 6 : The procedures of endorsement and guarantee</p> <p>1. When the Company handles endorsement and guarantee matters, the guaranteed company should submit an application to the financial unit. The financial unit should conduct credit investigations on the guaranteed company, assess its risk, and keep evaluation records. After the review and approval, it should be submitted to <u>the Manager</u> for endorsement, and collateral should be obtained</p>	Clause

Clause after amendment	Clause before amendment	Remarks
<p>if necessary. (...)</p> <p>5.In the event of changes that cause the endorsed and guaranteed parties to no longer comply with the provisions of this <u>Operational Procedures</u> or exceed the approved amount, an improvement plan should be formulated. The relevant improvement plan should be submitted to the <u>Audit Committee</u> for review, and the improvements should be completed according to the plan's schedule.</p> <p>6.When the Company or its subsidiary provides endorsement and guarantee for a subsidiary with net assets less than half of the paid-in capital, in addition to complying with the provisions in the preceding paragraph, <u>the Company's</u> internal audit personnel should conduct audits of the endorsement and guarantee operating procedures and their implementation at least quarterly. Written records should be prepared, and if significant violations are discovered, the <u>Audit Committee</u> should be notified in writing.</p>	<p>if necessary. (...)</p> <p>5.In the event of changes that cause the endorsed and guaranteed parties to no longer comply with the provisions of this <u>regulations</u> or exceed the approved amount, an improvement plan should be formulated. The relevant improvement plan should be submitted to <u>each supervisor</u> for review, and the improvements should be completed according to the plan's schedule.</p> <p>6.When the Company or its subsidiary provides endorsement and guarantee for a subsidiary with net assets less than half of the paid-in capital, in addition to complying with the provisions in the preceding paragraph, <u>the Company's</u> internal audit personnel should conduct audits of the endorsement and guarantee operating procedures and their implementation at least quarterly. Written records should be prepared, and if significant violations are discovered, <u>each supervisor</u> should be notified in writing.</p>	
<p>Article 7 : <u>Termination</u> of endorsement and guarantee</p> <p>1.<u>In the event that an endorsement and guarantee is terminated due to debt repayment or contract renewal, the financial unit should retrieve the relevant documents or note related to the endorsement and guarantee and render them void.</u></p> <p>2.The financial unit should promptly record the <u>termination</u> of the endorsement and guarantee in memorandum book , in order to reduce the amount of endorsed and guaranteed funds.</p>	<p>Article 7 : <u>Cancellation</u> of endorsement and guarantee</p> <p>1. <u>When the documents or note related to the endorsement and guarantee need to be cancelled due to debt repayment or extension renewal, the guaranteed company should prepare an official letter and deliver the original documents to the financial unit of the Company. The financial unit will affix a "Cancellation" stamp and return the documents. The application letter should be retained for record-keeping purposes.</u></p> <p>2.The financial unit should promptly record the <u>Cancellation</u> of the endorsement and guarantee in memorandum book , in order to reduce the amount of endorsed and guaranteed funds.</p>	Clause
<p>Article 8 : Internal Control</p> <p>1.The Company internal auditors shall audit the Operational Procedures for endorsement and guarantee, and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify the <u>Audit Committee</u> in writing of any material violation found.</p>	<p>Article 8 : Internal Control</p> <p>1.The Company's internal auditors shall audit the Operational Procedures for endorsement and guarantee, and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify all the <u>supervisors</u> in writing of any material violation found.</p>	Clause
<p>Article 10 : The procedures of announce and</p>	<p>Article 10 : The procedures of announce and</p>	Clause

Clause after amendment	Clause before amendment	Remarks
<p>report</p> <p>The Company shall announce and report the previous month's balance of endorsements/guarantees of itself and its subsidiaries by the 10th day of each month. The company whose balance of endorsements/guarantees reaches one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence: The term "announce and report" as used in these <u>Operational Procedures</u> means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC).</p> <p>"Date of occurrence" in these <u>Operational Procedures</u> means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the loan of funds or endorsement/guarantee, whichever date is earlier.</p>	<p>report</p> <p>The Company shall announce and report the previous month's balance of endorsements/guarantees of itself and its subsidiaries by the 10th day of each month. The company whose balance of endorsements/guarantees reaches one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence: The term "announce and report" as used in these <u>regulations</u> means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC) of <u>Executive Yuan</u>.</p> <p>"Date of occurrence" in these <u>regulations</u> means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the loan of funds or endorsement/guarantee, whichever date is earlier.</p>	
<p>Article 12 : In this <u>Operating Procedure</u> shall be handled in accordance with relevant laws and regulations, as well as relevant regulations of the Company.</p>	<p>Article 12 : In this <u>regulations</u> shall be handled in accordance with relevant laws and regulations, as well as relevant regulations of the Company.</p>	Clause
<p>Article 13 : When formulating or amending this <u>Operating Procedure</u>, the approval of more than half of the members of the <u>Audit Committee</u> and a resolution of the Board of Directors are required. After approval by the Board of Directors, it should be submitted to the shareholders' meeting for consent. <u>If it fails to obtain the approval of more than half of the members of the Audit Committee, it may be carried out with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee should be recorded in the minutes of the board meeting.</u></p> <p>When discuss this <u>Operating Procedure</u>, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director expresses any dissent or reservation, it shall be specifically recorded in the minutes of the board of directors meeting. If a director expresses dissent and there is a record or written statement, the company should submit the dissent to the shareholders' meeting for</p>	<p>Article 13 :</p> <p><u>After being approved by the Board of Directors, this regulations shall be submitted to each supervisor and presented to the shareholders' meeting for consent. If any director expresses dissent and there is a record or written statement, the company should submit the dissent to each supervisor and present it to the shareholders' meeting for discussion. The same applies when making amendments.</u></p> <p>Article 14 :</p> <p><u>Where the Company has appointed independent directors, when discuss this regulations, the board of directors shall take into full consideration each independent director's opinions. If an independent director expresses any dissent or reservation, it shall be specifically recorded in the minutes of the board of directors meeting.</u></p>	Clause

Clause after amendment	Clause before amendment	Remarks
discussion, and the same applies when making amendments.		
<u>Article 14 : The date of made and amendment</u> <u>The Procedures was made on June 14, 2006.</u> <u>The 1st amendment was made on June 21, 2007.</u> <u>The 2nd amendment was made on June 16, 2008.</u> <u>The 3rd amendment was made on June 29, 2010.</u> <u>The 4th amendment was made on June 24, 2011.</u> <u>The 5th amendment was made on June 22, 2012.</u> <u>The 6th amendment was made on February 27, 2013.</u> <u>The 7th amendment was made on June 25, 2019.</u> <u>The 8th amendment was made on June 29, 2023.</u>		New

Attachment6 Comparison Table for “Operating Procedures for Loaning Funds to Others” Before and After Revision

According to the Taipei Exchange Letter No. 1110203333 dated January 12, 2023, regarding the amendment of regulations.

Clause after amendment	Clause before amendment	Remarks
Jhen Vei Electronic Co., LTD. Operating Procedures for Loaning Funds to Others	Jhen Vei Electronic Co., LTD. Operating Procedures for Loaning Funds to Others	Company Name change
Chapter II General Principles Article 1 : The objects of Loaning Funds (...) The restriction in paragraph 1, subparagraph 2 shall not apply to inter-company loans of funds between overseas companies in which the Company holds, directly or indirectly, 100% of the voting shares, nor to loans of fund to <u>the Company</u> by any overseas company in which the Company holds, directly or indirectly, 100% of the voting shares. (...) Article 3 : The aggregate amount of loans and the maximum amount permitted to a single borrower: 1.The Company provided that such financing amount shall not exceed 40 percent of the net worth. 2. Where an inter-company or inter-firm business transaction calls for a loan arrangement, <u>provided that such financing amount shall not exceed 40 percent of the net worth</u> . The maximum amount permitted to a single borrower, shall neither exceed business transaction nor <u>40 percent of the net worth</u> . The term ' business transaction ' refers to the actual purchase or sales amount between the parties within the most <u>recent fiscal year or within one year up to the date of the loan</u> , whichever is higher, based on the <u>actual purchase or sales amount or the signed purchase or sales contracts</u> . 3.Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the Company's net worth. 4.Inter-company loans of funds between overseas companies in which the Company holds, directly or indirectly, 100% of the voting shares, nor to loans of fund to the Company by any overseas company in which the Company holds, directly or indirectly,	Chapter II General Principles Article 1 : The objects of Loaning Funds (...) The restriction in paragraph 1, subparagraph 2 shall not apply to inter-company loans of funds between overseas companies in which a <u>public company</u> holds, directly or indirectly, 100% of the voting shares, nor to loans of fund to the Company by any overseas company in which the Company holds, directly or indirectly, 100% of the voting shares. <u>To formulate or amend the aggregate amount of loans and the maximum amount permitted to a single borrower and and the durations of loans shall still apply.</u> (...) Article 3 : The aggregate amount of loans and the maximum amount permitted to a single borrower: 1.The Company provided that such financing amount shall not exceed 40 percent of the net worth. <u>But</u> where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of The Company net worth. 2. Where an inter-company or inter-firm business transaction calls for a loan arrangement, the maximum amount permitted to a single borrower, shall neither exceed business transaction .The term ' business transaction ' refers to whichever is higher of the actual purchase or sales amount. 3. <u>Where an inter-company or inter-firm short-term financing facility is necessary</u> , provided that such financing amount shall not exceed 40 percent of the Company's net worth. Article 4 : Procedures for loaning funds (...) 3. Authorization Scope: The company's loaning funds shall be processed upon approval by the <u>Manager</u> and	Clause

Clause after amendment	Clause before amendment	Remarks
<p>100% of the voting shares. The aggregate amount of loans and the maximum amount permitted to a single borrower shall be limited to the highest of either not exceeding 100% of the lending company's paid-up capital or net worth.</p> <p>Article 4 : Procedures for loaning funds (...)</p> <p>3. Authorization Scope: The company's loaning funds shall be processed upon approval by the <u>Chairman</u> and resolution passed by the Board of Directors, after being reviewed by the company's financial unit and shall not empower any other person to make such decision. The explicit opinions of each independent director, it shall take into full consideration each independent director's opinions; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board of directors' meeting.</p> <p>Loans between the company and its subsidiaries, shall be submitted for a resolution by the Board of Directors pursuant to the preceding paragraph, and the Chairman may be authorized, for a specific borrowing counterparty, within a certain monetary limit resolved by the Board of Directors, and within a period not to exceed one year, to give loans in installments or to make a revolving credit line available for the counterparty to draw down.</p> <p>Article 7 : Internal Control</p> <p>2.The Company internal auditors shall audit the Operational Procedures for Loaning Funds to Others and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify the <u>Audit Committee</u> in writing of any material violation found. If significant violations are discovered, the responsible manager and organizer should be subject to disciplinary action based on the nature of the violation.</p> <p>3. If, as a result of a change in circumstances, an entity for which a loaning funds is made does not meet the requirements of these Operational Procedures or the loan balance exceeds the limit, the Company shall adopt rectification plans and submit the rectification</p>	<p>resolution passed by the Board of Directors, after being reviewed by the company's financial unit and shall not empower any other person to make such decision. The explicit opinions of each independent director, it shall take into full consideration each independent director's opinions; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board of directors' meeting.</p> <p>Loans between the company and its <u>subsidiaries</u>, shall be submitted for a resolution by the Board of Directors pursuant to the preceding paragraph, and the Chairman may be authorized, for a specific borrowing counterparty, within a certain monetary limit resolved by the Board of Directors, and within a period not to exceed one year, to give loans in installments or to make a revolving credit line available for the counterparty to draw down.</p> <p>Article 7 : Internal Control</p> <p>2.The Company internal auditors shall audit the Operational Procedures for Loaning Funds to Others and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify <u>to each supervisor</u> in writing of any material violation found. If significant violations are discovered, the responsible manager and organizer should be subject to disciplinary action based on the nature of the violation.</p> <p>3. If, as a result of a change in circumstances, an entity for which a loaning funds is made does not meet the requirements of these Operational Procedures or the loan balance exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans <u>to each supervisor</u>, and shall complete the rectification according to the timeframe set out in the plan.</p> <p>(...)</p>	

Clause after amendment	Clause before amendment	Remarks
plans to the <u>Audit Committee</u> , and shall complete the rectification according to the timeframe set out in the plan. (...)		
Chapter IV Formulating and Amendment <u>When formulating or amending this Procedure, the approval of more than half of the members of the Audit Committee and a resolution of the Board of Directors are required.</u> After approval by the Board of Directors, it should be submitted to the shareholders' meeting for consent. <u>If it fails to obtain the approval of more than half of the members of the Audit Committee, it may be carried out with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee should be recorded in the minutes of the board meeting.</u> When discuss <u>this</u> Operating Procedure, the Board of Directors shall take into full consideration each independent director's opinions. <u>If an independent director expresses any dissent or reservation, it shall be specifically recorded in the minutes of the board of directors meeting.</u> If a director expresses dissent and there is a record or written statement, the company should submit the dissent to the shareholders' meeting for discussion, and the same applies when making amendments. (...)	Chapter IV Formulating and Amendment <u>When formulating or amending this Operating Procedures for Loaning Funds to Others, after passage by the board of directors, submit to each supervisor and submit them for approval by the shareholders' meeting. Where any director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the dissenting opinion to each supervisor and for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures. When discuss Operating Procedure, the Board of directors shall take into full consideration each independent director's opinions. If an independent director expresses any dissent or reservation, it shall be specifically recorded in the minutes of the board of directors meeting.</u>	Clause
<u>Article 5 : The date of made and amendment The Procedures was made on June 14, 2006.</u> <u>The 1st amendment was made on June 21, 2007.</u> <u>The 2nd amendment was made on June 16, 2008.</u> <u>The 3rd amendment was made on June 29, 2010.</u> <u>The 4th amendment was made on June 22, 2012.</u> <u>The 5th amendment was made on February 27, 2013.</u> <u>The 6th amendment was made on June 25, 2014.</u> <u>The 7th amendment was made on June 21, 2016.</u> <u>The 8th amendment was made on June 25, 2019.</u> <u>The 7th amendment was made on June 29, 2023.</u>		New

Attachment7 Comparison Table for “Procedures for Financial Derivatives Transactions” Before and After Revision

According to the Taipei Exchange Letter No. 1110203333 dated January 12, 2023, regarding the amendment of regulations.

Clause after amendment	Clause before amendment	Remarks
Jhen Vei Electronic Co., LTD. Derivatives Trading Procedure	Jhen Vei Electronic Co., LTD. Derivatives Trading Procedure	Company Name change
Article 1 : Legal basis : This processing procedure is carried out in accordance with the Securities and Exchange Act and the regulations of the Financial Supervisory Commission (referred to as the FSC hereafter). In engaging <u>in derivative product trading</u> , the company shall comply with the laws and regulations and follow this processing procedure.	Article 1 : Legal basis : This processing procedure is carried out in accordance with the Securities and Exchange Act and the regulations of the Financial Supervisory Commission under the <u>Executive Yuan</u> (referred to as the FSC hereafter). <u>In acquiring or disposing of assets</u> , the company shall comply with the laws and regulations and follow this processing procedure.	Clause
Article 12 : Operational Procedures: When engaging in derivative trading, operations should be conducted based on <u>the timing of payment and receipt</u> , letter of credit, or <u>spot batch</u> .	Article 12 : Operational Procedures: When engaging in derivative trading, operations should be conducted on a <u>transaction-by-transaction</u> basis in accordance with the letter of credit.	Clause
Article 14 : The delivery personnel, based on the "trade confirmation," fill out the <u>"application form for the use (or borrowing) of the company seal" during payment</u> , which is then processed for delivery after being signed and approved by the responsible supervisor.	Article 14 : The delivery personnel, based on the "trade confirmation," fill out either the <u>"imported foreign exchange commitment report"</u> or the <u>"copper futures and options commitment report,"</u> which is then processed for delivery after being signed and <u>approved by the financial unit supervisor</u> .	Clause
Article 15 : The company engaged in derivative trading shall establish a <u>record book</u> to document the types of derivative transactions, transaction amounts, dates of approval by the Board of Directors, and other matters that require careful assessment according to regulations. These details should be recorded in the <u>record book</u> for reference and record-keeping purposes.	Article 15 : The company engaged in derivative trading shall establish a <u>memorandum</u> to record the types of derivative transactions, transaction amounts, dates of approval by the Board of Directors, and other matters that require careful assessment according to regulations. These details should be documented in the <u>memorandum</u> for reference and record-keeping purposes.	Clause
Article 16 : Public Announcement and Declaration : After completing derivative transactions, the announcement and reporting should be carried	Article 16 : Public Announcement and Declaration : After the completion of derivative transactions and <u>confirmation by the transaction</u>	Clause

Clause after amendment	Clause before amendment	Remarks
out in accordance with the relevant provisions of the <u>"Procedures for Acquisition or Disposal of Assets"</u> . The company and its subsidiaries are required to <u>submit a report</u> in the prescribed format regarding their derivative trading activities conducted up to the end of the previous month. This report must be entered into the designated information reporting website specified by the <u>Financial Supervisory Commission (FSC)</u> by the 10th day of each month.	confirmation personnel, the necessary <u>procedures should be carried out in accordance with the relevant regulations</u> . Additionally, the company, <u>including its non-domestic publicly traded subsidiaries</u> , is required to submit a monthly report detailing their derivative trading activities conducted up to the end of the previous month, following the prescribed format. This report should be entered into the information reporting website designated by the Securities and <u>Futures Institute (SFI)</u> by the 10th day of each month.	
Article 17 : Accounting Treatment: Any cash inflows and outflows generated from derivative transactions should be promptly recorded by the accounting department upon receipt by the financial planning team.	Article 17 : Accounting Treatment: Any cash inflows and outflows generated from derivative transactions should be promptly recorded by the accounting department of the <u>administration division</u> upon receipt by the financial planning team.	Clause
Article 23 : When supervising transactions and profit/loss situations, if any abnormal circumstances are identified, necessary measures should be taken and immediately reported to the board of directors. The board of directors should have the attendance and opinions of independent directors.	Article 23 : When supervising transactions and profit/loss situations, if any abnormal circumstances are identified, necessary measures should be taken and immediately reported to the board of directors. <u>If independent directors are appointed</u> , the board of directors should have the attendance and opinions of independent directors.	Clause
Article 14: Internal Auditing Internal audit personnel should regularly assess the adequacy of internal controls related to derivative trading and conduct monthly audits of the compliance with this processing procedure by the trading department. They should analyze the transaction cycle and prepare audit reports. In the event of significant compliance violations, they should notify the audit committee in writing and take appropriate disciplinary actions against the individuals involved in the violations.	Article 14: Internal Auditing Internal audit personnel should regularly assess the adequacy of internal controls related to derivative trading and conduct monthly audits of the compliance with this <u>Derivatives Trading Procedure</u> by the trading department. They should analyze the transaction cycle and prepare audit reports. In the event of significant compliance violations, they should notify the respective supervisors and independent directors in writing and take appropriate disciplinary actions against the individuals involved in the violations. <u>After the establishment of the audit committee, the aforementioned requirements regarding the supervisors shall be applied accordingly to the audit committee.</u>	Clause
Article 25 : <u>When formulating or amending this procedure,</u>	Article 25 : <u>The "Derivatives Trading Procedure" shall be</u>	Clause

Clause after amendment	Clause before amendment	Remarks
<p><u>the consent of more than half of the members of the Audit Committee and a resolution from the Board of Directors should be obtained, and it should be submitted to the shareholders' meeting for approval after being passed by the Board of Directors. If the consent of more than half of the members of the Audit Committee is not obtained, it may be executed with the consent of more than two-thirds of all directors, and the resolution of the Audit Committee should be recorded in the minutes of the Board of Directors.</u></p> <p><u>When submitting this procedure for discussion at the Board of Directors, due consideration should be given to the opinions of independent directors. If any independent director expresses dissenting or reserved opinions, it should be recorded in the minutes of the Board of Directors. If a director dissents and provides a documented or written statement, the company should submit their dissent to the shareholders' meeting for discussion, and the same applies to amendments.</u></p>	<p><u>implemented after adoption by resolution of the board of directors, and shall be reported to the shareholders' meeting. The same applies to any amendments made to the procedure.</u></p>	
<p>Article 26 :</p> <p><u>The Procedures was made on June 14, 2006.</u></p> <p><u>The 1st amendment was made on June 21, 2007.</u></p> <p><u>The 2nd amendment was made on June 13, 2008.</u></p> <p><u>The 3rd amendment was made on June 25, 2019.</u></p> <p><u>The 4th amendment was made on June 29, 2023.</u></p>		New

Attachment8 Comparison Table for “Rules of Procedure for Shareholder Meetings” Before and After Revision

According to the Taipei Exchange Letter No. 11200552441 dated March 23, 2023, regarding the amendment and addition of regulations.

Clause after amendment	Clause before amendment	Remarks
<p>Article 3</p> <p>Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.</p> <p><u>Except as otherwise provided in the Regulations Governing the Administration of Shareholder Services of t Companies, convening of a virtual shareholders meeting shall be specified in the articles of incorporation and resolved by the board of directors. Convening a virtual shareholders meeting shall be resolved by the board of directors with approval by a majority of the directors and attendance of at least two-thirds of the directors.</u></p> <p>Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice. (...)</p>	<p>Article 3</p> <p>Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.</p> <p>Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice. (...)</p>	Clause
<p>Article 6</p> <p>(...)</p> <p>To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice:</p> <p>(...)</p> <p>3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.</p> <p><u>In addition to the circumstances stated in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporation shall provide shareholders with the necessary equipment and assistance for online connectivity. The company shall also specify the period during which shareholders can apply for such connectivity and provide other relevant instructions that shareholders should be aware of.</u></p>	<p>Article 6</p> <p>(...)</p> <p>To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice:</p> <p>(...)</p> <p>3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.</p>	Clause
<p>Article 22</p> <p>When convening a virtual-only shareholders</p>	<p>Article 22</p> <p>When convening a virtual-only shareholders</p>	Clause

Clause after amendment	Clause before amendment	Remarks
<p>meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.</p> <p><u>In addition to the circumstances stated in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporation shall provide shareholders with the necessary equipment and assistance for online connectivity. The company shall also specify the period during which shareholders can apply for such connectivity and provide other relevant instructions that shareholders should be aware of.</u></p>	<p>meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.</p>	
<p>Article 24</p> <p>The Rules of Procedure for Shareholders Meetings was established on June 22, 2015.</p> <p>The 1st amendment was made on August 27, 2021.</p> <p>The 2nd amendment was made on June 17, 2022.</p> <p><u>The 3rd amendment was made on June 29, 2023.</u></p>	<p>Article 24</p> <p>The Rules of Procedure for Shareholders Meetings was established on June 22, 2015.</p> <p>The 1st amendment was made on August 27, 2021.</p> <p>The 2nd amendment was made on June 17, 2022.</p>	Clause

Attachment9 2022 Independent Auditors' Report and Consolidated Financial Statements

Independent Auditors' Report

To the Board of Directors of JHEN VEI ELECTRONIC CO., LTD.:

Opinion

We have audited the consolidated financial statements of JHEN VEI ELECTRONIC CO., LTD. and its subsidiaries ("the Group"), which comprise the consolidated statement of financial position as of December 31, 2022 and 2021, and the consolidated statement 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, 2022 and 2021, 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 ("IFRS"), International Accounting Standards ("IAS"), 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 Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China ("these requirements"), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Based on our judgment, the key audit matters that should be disclosed in this report are as follows:

1. Revenue recognition

Please refer to note 4 (m) for the relevant accounting policy regarding recognition of revenue, and refer to note 6 (r) for relevant disclosures.

Description of key audit matter:

JHEN VEI ELECTRONIC CO., LTD. and its subsidiaries are principally engaged in the trading of electronic components and the after-processing of electronic components. Sales revenue is one of the key

items in the financial statements. Therefore, the recognition of sales revenue is one of the most important evaluation in performing our audit procedures

How the matter was addressed in our audit:

Our principal audit procedures the following:

- Assess whether the revenue recognition policy has been made in accordance with relevant bulletins.
- Understand and test revenue recognition design and implementation of internal controls related with revenue recognition.
- Analyze the changes in the prior year's amount within the top ten customers to evaluate if there are any major abnormalities.
- Spot-check revenue for the year and test whether revenue transactions are recorded correctly.
- Choose the period between the Balance sheet date, then examine the recognition of income transactions and vouchers cover for the appropriate period.
- Assess whether there are material sales return and discounts

2. Business combination

Please refer to notes 4(r) and 6(f) for the accounting policy on business combination, and "Business Combination" for the related disclosures, respectively, of the notes to the consolidated financial statements.

Description of key audit matter:

The Group acquired inventories, machinery and equipment and intangible assets (including business items and patent rights) of SUBTLE ELECTRONIC CO., LTD. during the year. The fair value assessment of net identifiable assets of that transaction, which involves the subjective judgment of management. Thus, business combinations is one of the most important in performing our audit procedures.

How the matter was addressed in our audit:

Our principal audit procedures the following:

- To assess whether the business combination process complies with internal control procedures and relevant regulations.

- Obtain the purchase price allocation report from management, which was performed by an external expert through commissioning, to assess the reasonableness of the valuation of identifiable net assets as of the acquisition date; and to assess the reasonableness of the methodology and assumptions used in such evaluation.
- To assess whether the accounting treatment and disclosure of the business combination are appropriate.

Other Matters

The Group has prepared its parent company only financial statements as of and for the years ended December 31, 2022 and 2021, on which we have issued an unmodified opinion with other matter paragraph.

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 with the IFRS, IAS, 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 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 but to do so.

Those charged with governance (including 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 auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatements may be due to fraud or error. 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.

We conducted our audits in accordance with professional judgment and skepticism. We also:

1. Assess for purposes of identifying 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 determine that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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 appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the group 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 provided 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 described these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined 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 HENG-SHEN LIN and SHU-CHI YANG.

KPMG

Taipei, Taiwan (Republic of China)
March 28, 2023

Notes to Readers

The accompanying parent company only 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 parent company only financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' audit report and the accompanying parent company only 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 independent auditors' audit report and parent company only financial statements, the Chinese version shall prevail.

JHEN VEI ELECTRONIC CO., LTD. AND SUBSIDIARIES (Originally known as JHEN VEI ELECTRONIC CO., LTD. AND SUBSIDIARIES)

Consolidated Balance Sheets

For the years ended December 31, 2022 and 2021

(In Thousands of New Taiwan Dollars)

		2022.12.31		2021.12.31				2022.12.31		2021.12.31	
		Amount	%	Amount	%			Amount	%	Amount	%
Assets:						Liabilities and Equity					
Current assets						Current liabilities:					
1100	Cash and cash equivalents (Note 6 (a))	\$ 279,258	19	366,651	25	2100	Short-term borrowings (Notes 6(j) and 8)	\$ 94,603	7	165,723	12
1170	Accounts and notes receivable, net (Notes 6(b),(r) and 8)	347,844	24	495,008	33	2130	Current lease liabilities (Note 6(r))	26,965	2	27,660	2
1200	Other receivables (Note 6(c))	6,809	1	956	-	2170	Accounts payable	117,931	8	154,018	11
130X	Inventories (Note 6(d)(f))	145,339	10	177,821	12	2181	Accounts payable to related parties (Note 7)	-	-	7,967	1
1479	Prepayments and other current assets (Note 8)	21,228	1	36,617	2	2200	Other payables to related parties (Note 7)	59,309	4	190,726	13
		<u>800,478</u>	<u>55</u>	<u>1,077,053</u>	<u>72</u>	2280	Current lease liabilities (note 6(l))	11,240	1	4,420	-
Non-current assets:						2322	Long-term borrowings, current portion (Notes 6(k) and 8)	16,470	1	-	-
1600	Property, plant and equipment (Notes 6(f),(g) and 8)	480,241	33	295,426	20	2399	Other current liabilities, others	5,137	-	4,406	-
1755	Right-of-use assets (Note 6(f), (h))	39,985	3	10,034	1			<u>331,655</u>	<u>23</u>	<u>554,920</u>	<u>39</u>
1805	Intangible assets (Note 6(f),(i))	65,719	5	-	-	Non-current liabilities					
1840	Deferred tax assets (Note 6(n))	16,711	1	24,053	2	2540	Long-term borrowings, current portion (Notes 6(k) and 8)	203,119	14	72,769	5
1915	Prepayments for equipment	25,639	2	64,741	4	2570	Deferred tax liabilities (Note 6(n))	3,572	-	2,449	-
1920	Refundable deposits	3,263	-	6,464	-	2580	Non-current lease liabilities (Note 6(l))	27,417	2	4,013	-
1975	Non-current net defined benefit asset (Note 6(m))	12,080	1	11,196	1	2550	Non-current provisions	3,928	-	3,126	-
1990	Other non-current assets, others	-	-	57	-	2630	Long term deferred revenues (Note 6(g))	62,346	4	65,933	4
		<u>643,638</u>	<u>45</u>	<u>411,971</u>	<u>28</u>			<u>300,382</u>	<u>20</u>	<u>148,290</u>	<u>9</u>
							Total liabilities	<u>632,037</u>	<u>43</u>	<u>703,210</u>	<u>48</u>
						Equity attributable to owners of parent (notes 6(e), and (o)):					
						3110	Ordinary share	688,468	48	688,468	46
						3200	Capital surplus	61,506	4	61,506	4
						3350	Unappropriated retained earnings	74,511	5	(28,751)	(2)
						3410	Exchange differences on translation of foreign financial statements	(12,406)	-	(14,643)	(1)
							Equity attributable to owners of parent, subtotal	<u>812,079</u>	<u>57</u>	<u>706,580</u>	<u>47</u>
						36XX	Non-controlling interests (Note 6 (e))	-	-	79,234	5
							Total equity	<u>812,079</u>	<u>57</u>	<u>785,814</u>	<u>52</u>
Total assets		<u>\$ 1,444,116</u>	<u>100</u>	<u>1,489,024</u>	<u>100</u>	Total liabilities and equity		<u>\$ 1,444,116</u>	<u>100</u>	<u>1,489,024</u>	<u>100</u>

See accompanying notes to the Consolidated Financial Statements.

JHEN VEI ELECTRONIC CO., LTD. AND SUBSIDIARIES (Originally known as JHEN VEI ELECTRONIC CO., LTD. AND SUBSIDIARIES)

Consolidated Statements of Comprehensive Income
For the years ended December 31, 2022 and 2021

(In Thousands of New Taiwan Dollars)

		For the Year Ended			
		December 31, 2022		December 31, 2021	
		Amount	%	Total Amount	%
4000	Operating revenue (Notes 6(r) and 7)	\$ 1,003,670	100	619,501	100
5000	Operating costs (Note 6(d),(m),(p))	(846,488)	(84)	(549,359)	(89)
	Gross profit	157,182	16	70,142	11
	Operating expenses (Notes 6(b),(f),(p), (m), and (s))				
6100	Selling expenses (note 7)	56,284	6	22,312	4
6200	Administrative expenses	79,417	8	46,854	7
6450	Expected credit losses (Reversal gains)	328	-	(59)	-
	Total operating Expenses	136,029	14	69,107	11
	Net operating gains (losses)	21,153	2	1,035	-
	Non-operating income and expenses				
7100	Interest income (Note 6(t))	1,744	-	312	-
7230	Foreign exchange gains	30,285	3	(5,378)	(1)
7050	Finance costs (Note 6(t))	(7,943)	(1)	(3,284)	(1)
7190	Other gains and losses (note 6(e), (t) and 7)	57,341	6	5,026	1
	Total non-operating income and expenses	81,427	8	(3,324)	(1)
7900	Profit (loss) before income tax	102,580	10	(2,289)	(1)
7950	Less: Income tax expense (note 6(n))	4,935	-	883	-
	Net profit (Net loss) from continuing operations	97,645	10	(3,172)	(1)
8100	Profit from discontinued business (Note 12(b))	9,662	1	19,336	3
	Net profit (loss)	107,307	11	16,164	2
8300	Other comprehensive income (loss):				
8310	Items that will not be reclassified subsequently to profit or loss				
8311	Remeasurements of defined benefit plans (note 6(m))	861	-	148	-
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss (Note 6(n))	172	-	30	-
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translation of foreign financial statements	2,237	-	(1,273)	-
8300	Other comprehensive income, net of tax	2,926	-	(1,155)	-
	Total comprehensive income	<u>\$ 110,233</u>	<u>11</u>	<u>15,009</u>	<u>2</u>
	Profit attributable to:				
8610	Owners of the parent	\$ 102,573	11	6,691	
8620	Non-controlling interests	4,734	-	9,473	2
		<u>\$ 107,307</u>	<u>11</u>	<u>16,164</u>	<u>2</u>
	Comprehensive income attributable to:				
8710	Owners of the parent	\$ 105,499	11	5,536	-
8720	Non-controlling interests	4,734	-	9,473	2
		<u>\$ 110,233</u>	<u>11</u>	<u>15,009</u>	<u>2</u>
	Earnings per share (in dollar) (Note 6(q)):				
9710	Net profit (Net loss) from continuing operations	\$ 1.42		(0.06)	
9720	Net profit (loss) from discontinued business (Note 12(b))	0.07		0.19	
	Basic loss (earnings) per share	<u>\$ 1.49</u>		<u>0.13</u>	
	Diluted earnings (losses) per share (in dollar) (Note 6(q)):				
9810	Net profit (Net loss) from continuing operations	\$ 1.42		(0.06)	
9820	Net profit (loss) from discontinued business (Note 12(b))	0.07		0.19	
	Diluted earning (loss) per share	<u>\$ 1.49</u>		<u>0.13</u>	

See accompanying notes to the Consolidated Financial Statements.

JHEN VEI ELECTRONIC CO., LTD. AND SUBSIDIARIES (Originally known as JHEN VEI ELECTRONIC CO., LTD. AND SUBSIDIARIES)

Consolidated Statements of Changes in Equity

For the years ended December 31, 2022 and 2021

(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Group			Other equity interest	Equity attributable to owners of parent:	Non-controlling interests	Total equity
	Ordinary share	Capital surplus	Retained earnings	Foreign operations			
			Deficit yet to be compensated	Financial statements Exchange differences on translation of foreign financial statements	Equity attributable to owners of parent:		
Balance on January 1, 2021	\$ 488,468	2,536	(35,560)	(13,370)	442,074	69,761	511,835
Net profit (loss)	-	-	6,691	-	6,691	9,473	16,164
Other comprehensive income	-	-	118	(1,273)	(1,155)	-	(1,155)
Total comprehensive income for the period	-	-	6,809	(1,273)	5,536	9,473	15,009
Issuance of shares for cash	200,000	56,000	-	-	256,000	-	256,000
Share-based payment	-	2,970	-	-	2,970	-	2,970
Balance on December 31, 2021	688,468	61,506	(28,751)	(14,643)	706,580	79,234	785,814
Profit	-	-	102,573	-	102,573	4,734	107,307
Other comprehensive income	-	-	689	2,237	2,926	-	2,926
Total comprehensive income for the period	-	-	103,262	2,237	105,499	4,734	110,233
Proceeds from disposal of subsidiaries	-	-	-	-	-	(83,968)	(83,968)
Balance on December 31, 2022	\$ 688,468	61,506	74,511	(12,406)	812,079	-	812,079

See accompanying notes to the Consolidated Financial Statements.

JHEN VEI ELECTRONIC CO., LTD. AND SUBSIDIARIES (Originally known as JHEN VEI ELECTRONIC CO., LTD. AND SUBSIDIARIES)

Consolidated Statements of Cash Flows

For the years ended December 31, 2022 and 2021

(In Thousands of New Taiwan Dollars)

	For the Year Ended	
	December 31, 2022	December 31, 2021
Cash flows from (used in) operating activities:		
Net profit (loss) before tax from continuing operations	\$ 102,580	(2,289)
Net profit before tax from discontinued operation	12,078	25,077
Profit (loss) before tax	<u>114,658</u>	<u>22,788</u>
Adjustments:		
Adjustments to reconcile profit (loss)		
Depreciation expense	46,423	18,125
Amortizations	6,150	-
Expected credit loss (Reversal of expected credit loss)	328	375
Interest expense	7,943	3,885
Interest income	(1,744)	(331)
Share-based payments	-	2,970
Losses on disposals of property, plant and equipment	229	(186)
Gains on disposals of investments	<u>(48,709)</u>	<u>-</u>
Total adjustments to reconcile profit (loss)	<u>10,620</u>	<u>24,838</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Notes and accounts receivable	11,323	38,632
Other receivables	(5,853)	(224)
Inventories	(31,772)	(51,016)
Prepayments and other current assets	(248)	673
Net defined benefit assets	<u>(884)</u>	<u>(20)</u>
Net changes in operating assets Total	<u>(27,434)</u>	<u>(11,955)</u>
Net changes in operating liabilities:		
Increase in contract liabilities	20,464	-
Accounts payable	44,428	(57,092)
Accounts payable- related parties	(7,967)	7,967
Other payables:	18,957	80,898
Deferred income	(4,546)	(4,475)
Other current liabilities	<u>5,057</u>	<u>4,149</u>
Net changes in operating liabilities:	<u>76,393</u>	<u>31,447</u>
Adjustments:	<u>59,579</u>	<u>44,330</u>
Cash inflows generated from operations	174,237	67,118
Interest received	1,744	331
Interest paid	(7,943)	(3,732)
Income taxes paid	<u>(466)</u>	<u>(5,503)</u>
Net cash inflow from operating activities	<u>167,572</u>	<u>58,214</u>

	For the Year Ended	
	December 31, 2022	December 31, 2021
Cash from (used in) investing activities		
Business combination	(186,477)	-
Proceeds from disposal of subsidiaries	136,131	-
Cash decreased from disposal of subsidiaries	(139,727)	-
Acquisition of property, plant and equipment	(103,749)	(174,336)
Disposals of property, plant and equipment	7,367	348
Decrease (increase) in refundable deposits	(2,331)	4,333
Acquisition of intangible assets	(1,139)	-
Increase in other financial assets	(78,877)	55,895
Increase in prepayment for equipment	(25,904)	(64,741)
Decrease in other payables	(58,938)	-
net cash outflow from investing activities	(453,644)	(178,501)
Cash from (used in) financing activities:		
Increase in short-term borrowings	11,219	84,659
long-term borrowings	204,819	49,769
Repayments of long term debt	(11,570)	-
Payments of lease liabilities	(11,210)	(4,751)
Issuance of shares for cash	-	256,000
Net cash inflows used in financing activities	193,258	385,677
Effect of exchange rate changes on cash and cash equivalents	5,421	(5,271)
Current Increase in cash and cash equivalents	(87,393)	260,119
Cash and cash equivalents at beginning of period	366,651	106,532
Cash and cash equivalents, end of period	\$ 279,258	366,651

See accompanying notes to the Consolidated Financial Statements.

Independent Auditors' Report

To the Board of Directors of JHEN VEI ELECTRONIC CO., LTD.:

Opinion

We have audited the financial statements of JHEN VEI ELECTRONIC CO., LTD. ("the Company"), which comprise the balance sheet as of December 31, 2022 and 2021, and Interest 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, 2022 and 2021, and its financial performance and its cash flows for the years then ended in accordance with for the Governing one year 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 Standards on Auditing of the Republic of China. 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 Norm of Professional Ethics for Certified Public Accountant of the Republic of China ("these requirements"), and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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. Based on our judgment, the key audit matters that should be disclosed in this report are as follows:

1. Revenue recognition

Please refer to note 4 (k) for the relevant accounting policy regarding recognition of revenue, and refer to note 6 (q) for relevant disclosures.

Description of key audit matter:

JHEN VEI ELECTRONIC CO., LTD. is principally engaged in the manufacture and trading of electronic components. Sales revenue is one of the key items in the financial statements. therefore, the recognition of sales revenue is one of the most important evaluations in performing our audit procedures.

How the matter was addressed in our audit:

Our principal audit procedures included the following:

- assess whether the revenue recognition policy has been made in accordance with relevant bulletins.
- Understand and test revenue recognition design and implementation of internal controls related with revenue recognition.
- Analyze the changes in the prior year's amount within the top ten customers to continue evaluate if there are any major abnormalities.
- Spot-check revenue for the year and test whether revenue transactions are recorded correctly.
- Choose the period between the Balance sheet date, then examine the recognition of income transactions and vouchers cover for the appropriate period.
- Assess whether there are material sales return and discounts

2. long-term investments under the equity method

Please refer to note 4 (h) for the relevant accounting policy of long-term investment accounted for using equity method (acquisition through sub-subsidiary), and refer to note 6 (f) for relevant disclosures.

Description of key audit matter:

Through 100% held sub-subsidiary, the Company acquired the inventory, machinery and intangible assets (including business items and patents) of SUBTLE ELECTRONIC CO., LTD., (hereinafter referred to as SUBTLE ELECTRONIC) during the year. At the acquisition date, SUBTLE ELECTRONIC is accounted for at the fair value of the net identifiable assets by the Company at the date of acquisition. The difference between the acquisition price and the fair value of the net identifiable assets will affect the recognized investment profit. Since the fair value assessment of the net identifiable assets of the transaction involves the subjective judgment of management; Thus, business combinations is one of the most important in performing our audit procedures.

How the matter was addressed in our audit:

Our principal audit procedures included the following:

- To assess whether the business combination process complies with internal control procedures and relevant regulations.
- Obtain the purchase price allocation report from management, which was performed by an external expert through commissioning, to assess the reasonableness of the valuation of identifiable net assets as of the acquisition date; and to assess the reasonableness of the methodology and assumptions used in such evaluation.
- To assess whether the accounting treatment and disclosure of the business combination are appropriate.
-

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 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 auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatements may be due to fraud or error. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

We conducted our audits in accordance with professional judgment and skepticism. We also:

1. Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained 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 appropriate audit evidence regarding the financial information of the entities or business activities within the Consolidated Company to express an opinion on The Company financial statements. We are responsible for the direction, supervision, and performance of the audit. We remain solely responsible for our audit opinion.

We communicated 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 identified during our audit.

We also provided 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 described these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined 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 HENG-SHEN LIN and SHU-CHI YANG

KPMG

Taipei, Taiwan (Republic of China)
March 28, 2023

Notes to Readers

The accompanying parent company only 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 parent company only financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' audit report and the accompanying parent company only 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 independent auditors' audit report and parent company only financial statements, the Chinese version shall prevail.

JHEN VEI ELECTRONIC CO., LTD (Originally known as JHEN VEI ELECTRONIC CO., LTD)

Balance sheets

December 31, 2022 and 2021

(In Thousands of New Taiwan Dollars)

Assets:		2022.12.31		2021.12.31		Liabilities and Equity		2022.12.31		2021.12.31					
		Amount	%	Amount	%			Amount	%	Amount	%				
Current assets						Current liabilities:									
1100	Cash and cash equivalents (Note 6 (a))	\$	181,716	17	210,956	26	2100	Short-term borrowings (Notes 6(i) and 8)	\$	40,000	4	-	-		
1170	Accounts and notes receivable, net (Notes 6(b),(q))		208,272	19	150,190	19	2131	Current - contract liability (Note 6(q))		8,970	1	29	-		
1210	Other receivables due from related parties (Notes 6(c) and (g))		162,031	15	79,645	10	2170	Accounts payable		20,199	2	513	-		
1300	Inventories (Note 6(d))		30,939	3	24,527	3	2180	Accounts payable to related parties (Note 7)		143,690	13	61,099	8		
1470	Other current assets (Note 6(c))		3,119	-	4,150	1	2200	Other payables (Note 7)		28,420	2	7,858	1		
			586,077	54	469,468	59	2281	current lease liabilities (Note 6(k))		683	-	674	-		
Non-current assets:							2322	Long-term borrowings, current portion(Note 6(j))		1,535	-	-	-		
1550	Investments accounted for using equity method (Notes 6(e),(f))		443,181	41	282,286	35	2300	Other current liabilities		2,142	-	3,022	-		
1600	Property, plant and equipment (Notes 6(g) and 8)		38,535	4	39,210	5				245,639	22	73,195	9		
1755	Right-of-use assets(Note 6(h))		961	-	1,639	-	Non-current liabilities								
1840	Deferred tax assets (Note 6(m))		354	-	1,476	-	2540	Long-term borrowings (notes 6(j) and 8)		20,961	2	23,000	3		
1975	Non-current net defined benefit asset (Note 6(l))		12,080	1	11,196	1	2570	Deferred tax liabilities (Note 6(m))		3,572	-	2,379	-		
1900	Other non-current assets:		1,350	-	850	-	2581	Non-current lease liabilities (Note 6(k))		287	-	971	-		
			496,461	46	336,657	41				24,820	2	26,350	3		
										270,459	24	99,545	12		
						Total liabilities									
						Equity (Note 6(n))									
							3110	Ordinary share		688,468	64	688,468	86		
							3200	Capital surplus		61,506	6	61,506	8		
							3350	Unappropriated retained earnings		74,511	7	(28,751)	(4)		
							3410	Exchange differences on translation of foreign financial statements		(12,406)	(1)	(14,643)	(2)		
						Total equity									
						Total liabilities and equity									
Total assets						\$	1,082,538	100	806,125	100	\$	1,082,538	100	806,125	100

JHEN VEI ELECTRONIC CO., LTD (Originally known as JHEN VEI ELECTRONIC CO., LTD)

Statements of Comprehensive Income

For the years ended December 31, 2022 and 2021

(In Thousands of New Taiwan Dollars)

		For the Year Ended December 31, 2022		For the Year Ended December 31, 2021	
		Amount	%	Amount	%
4100	Operating revenues,net (Notes 6(q) and 7)	\$ 458,059	100	304,126	100
5000	Operating costs (Notes 6(d) and 7)	377,644	82	256,534	84
	Gross profit	80,415	18	47,592	16
	Operating expenses (Notes 6 (b), (k),(l),(o) (r))				
6100	Selling expenses (note 7)	27,392	6	8,156	3
6200	Administrative expenses	37,496	8	30,153	10
6450	Expected credit losses (Reversal gains)	376	-	(79)	-
	Total operating Expenses	65,264	14	38,230	13
	Net operating income	15,151	4	9,362	3
	Non-operating income and expenses (Note 6(s) and 7):				
7100	Interest income	5,578	1	233	-
7020	Other gains and losses (note 6(f))	89,157	19	4,334	1
7070	Share of profit (loss) of subsidiaries, associates, and joint ventures under the equity method	(3,847)	(1)	(6,447)	(2)
7050	Finance costs	(1,323)	-	(1,064)	-
	Total non-operating income and expenses	89,565	19	(2,944)	(1)
7900	Profit before tax	104,716	23	6,418	2
7951	Less: Income tax expense (gains) (Note 6(m))	2,143	-	(273)	-
	Profit for the period	102,573	23	6,691	2
8300	Other comprehensive income (loss):				
8310	Items that will not be reclassified subsequently to profit or loss				
8311	Remeasurements of defined benefit plans (note 6(l))	861	-	148	-
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss (Note 6(m))	172	-	30	-
		689	-	118	-
8360	Items that may be reclassified subsequently to profit or loss:				
8380	Share of other comprehensive income of associates and joint ventures under the equity method	2,237	-	(1,273)	-
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Components of other comprehensive income (loss)that will be reclassified to profit or loss, total	2,237	-	(1,273)	-
8300	Other comprehensive income	2,926	-	(1,155)	-
8500	Total comprehensive income for the period	\$ 105,499	23	5,536	2
	Earnings per share (in dollars) (Note 6(p)):				
9750	Basic earnings per share	\$ 1.49		0.13	
9850	Diluted earnings per share	\$ 1.49		0.13	

JHEN VEI ELECTRONIC CO., LTD (Originally known as JHEN VEI ELECTRONIC CO., LTD)

Statement of Changes in Equity

For the years ended December 31, 2022 and 2021

(In Thousands of New Taiwan Dollars)

	Ordinary share	Capital surplus	Retained earnings	Other equity interest Foreign operations Financial statements Exchange differences on translation of foreign financial statements	Total equity
Balance on January 1, 2021	\$ 488,468	2,536	(35,560)	(13,370)	442,074
Profit for the year ended December 31, 2021	-	-	6,691	-	6,691
Other comprehensive income	-	-	118	(1,273)	(1,155)
Total comprehensive income for the period	-	-	6,809	(1,273)	5,536
Issuance of shares for cash	200,000	56,000	-	-	256,000
Share-based payment	-	2,970	-	-	2,970
Balance on December 31, 2021	\$ 688,468	61,506	(28,751)	(14,643)	706,580
Profit for the year ended December 31, 2021	-	-	102,573	-	102,573
Other comprehensive income	-	-	689	2,237	2,926
Total comprehensive income for the period	-	-	103,262	2,237	105,499
Balance on December 31, 2022	\$ 688,468	61,506	74,511	(12,406)	812,079

See accompanying notes to the parent company only financial statements.

JHEN VEI ELECTRONIC CO., LTD (Originally known as JHEN VEI ELECTRONIC CO., LTD)

Statement of Cash Flows

For the years ended December 31, 2022 and 2021

(In Thousands of New Taiwan Dollars)

	For the Year Ended	
	December 31, 2022	December 31, 2021
Cash flows from (used in) operating activities:		
Profit before tax	\$ 104,716	6,418
Adjustments:		
Adjustments to reconcile profit (loss)		
Depreciation expense	1,743	1,384
Expected credit losses (Reversal gains)	376	(79)
Interest expense	1,323	1,064
Interest income	(5,578)	(233)
Share-based payments	-	2,970
Share of Profit or loss of subsidiaries and associates under the equity method	3,847	6,447
Gains on disposals of investments	(48,709)	-
Total adjustments to reconcile profit (loss)	(46,998)	11,553
Changes in operating assets and liabilities:		
Changes in operating assets:		
Accounts receivable	(58,458)	(12,808)
Other payables - related parties	(754)	(13,309)
Inventories	(6,412)	(5,845)
Other current assets:	1,031	(553)
Net defined benefit assets	(23)	(20)
Net changes in operating assets Total	(64,616)	(32,535)
Net changes in operating liabilities:		
Contract liabilities	8,942	-
Accounts payable	19,686	97
Accounts payable - related parties	82,591	(42,658)
Other payables:	20,562	1,785
Other current liabilities	(880)	1,064
Net changes in operating liabilities:	130,901	(39,712)
Net changes in operating liabilities (assets):	66,285	(72,247)
Adjustments:	19,287	(60,694)
Cash inflows (outflows) generated from operations	124,003	(54,276)
Interest received	5,578	233
Interest paid	(1,323)	(1,064)
Net cash inflows (outflows) from operating activities	128,258	(55,107)
Cash from (used in) investing activities		
Acquisition of investments accounted for using equity method	(249,927)	(48,000)
Proceeds from disposal of investments accounted for using equity method	136,131	-
Acquisition of property, plant and equipment	(390)	(101)
Refundable deposits	(501)	(850)
Other receivables due from -related parties	(81,632)	-
Increase in other financial assets	-	56,960
Net cash inflows (outflows) from investing activities	(196,319)	8,009
Cash from (used in) financing activities		
Decrease (increase) in short-term borrowings	40,000	(15,000)
Repayments of long-term debt	(504)	-
Payments of lease liabilities	(675)	(389)
Issuance of shares for cash	-	256,000
Net cash inflows used in financing activities	38,821	240,611
Current Increase in cash and cash equivalents	(29,240)	193,513
Cash and cash equivalents at beginning of period	210,956	17,443
Cash and cash equivalents, end of period	\$ 181,716	210,956

See accompanying notes to the parent company only financial statements.

Appendix 1 Articles of Incorporation (Before Amendment)

Articles of Incorporation of Jhen Vei Electronic Co., LTD.

Chapter 1 General Provisions

- Article 1 The Company shall be incorporated under the Company Act of the Republic of China, and its name shall be Jhen Vei Electronic Co., LTD.
- Article 2 The Company's business items are as follows:
1. CC01020 - Manufacture of wires and cables.
 2. CC01080 - Manufacture of electronic components.
 3. C901020 - Manufacture of glass and glass products.
 4. D101060 - Self-use renewable energy generation equipment.
 5. D401010 - Thermal energy supply.
 6. F107200 - Wholesale of chemical raw materials.
 7. F107990 - Wholesale of other chemical products.
 8. F113050 - Wholesale of computers and office machinery equipment.
 9. F113070 - Wholesale of telecommunications equipment.
 10. F114010 - Wholesale of automobiles.
 11. F114030 - Wholesale of automobile and motorcycle parts and accessories.
 12. F119010 - Wholesale of electronic materials.
 13. F207200 - Retail sale of chemical raw materials.
 14. F207990 - Retail sale of other chemical products.
 15. F401010 - International trade.
 16. IG03010 - Energy technology services.
 17. 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 become a shareholder of other limited liability companies without being subject to the investment limit specified in Article 13 of the Company Act.
- Article 3 The Company shall have its head office in Taipei City, the Republic of China, and may, pursuant to a resolution adopted at the meeting of the Board of Directors, set up branch offices within or outside the territory of the Republic of China when deemed necessary.
- Article 4 Public announcements of the Company shall be made according to Article 28 of the Company Act.

Chapter 2 Capital Stock

- Article 5 The total capital of the company is set at NTD 900 million, with a par value of NTD 10 per share, totaling 90 million shares. The unissued shares may be issued in installments as authorized by the board of directors. Within the total capital mentioned above, NTD 300 million (30 million shares) is reserved for issuing employee stock options and restricted stocks.
- Article 6 The Company is exempted from printing any share certificate for the shares issued. The issued shares shall be registered with a centralized securities depository enterprise and follow the regulations of that enterprise.
- Article 7 The transfer, registration, inheritance, gifting, establishment of pledges, loss, and cancellation of the company's shares shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority.
- Article 7-1 When the company reserve shares for employee subscription, transfer shares to employees through the company's purchase, issue employee stock options or restricted stocks, the beneficiaries shall include employees of controlling or subsidiary companies who meet certain conditions.
- Article 8 Registration for transfer of shares shall be suspended for a period of sixty days before the convening date of a regular shareholders meeting, thirty days before the convening date of a special shareholders meeting, or within five days before the date on which dividends, bonus, or other benefits are scheduled to be paid by the Company.

Chapter 3 Shareholders' Meeting

- Article 9 Shareholders meetings of the Company are of two kinds: (1) regular meeting and (2) special meeting. Regular meetings shall be convened at least once a year by the Board of Directors according to the law within six months after close of each fiscal year. Special meetings shall be convened whenever necessary according to the laws and regulations.
- Article 10 When convening a shareholders' meeting, the company may use physical, video conference, or other methods announced by the competent authority. Shareholders may exercise their voting rights in written, electronic, or video form, subject to the conditions, operational procedures, and other applicable matters prescribed by the competent authority.

- Article 11 Any shareholder who, for any reason, is unable to attend shareholders' meetings, may execute a signed or stamped letter of attorney printed by the Company, in which the authorized matters shall be expressly stated, to authorize a proxy to attend the meeting on his/her behalf. The method of authorizing attendance by shareholders shall be governed by the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority, in addition to the provisions of the Company Act.
- Article 12 Each shareholder of the company has one voting right per share. However, the provision shall not apply for those who are restricted or have no voting rights under the Company Act.
- Article 12-1 If the company ceases to be publicly issued in the future, it shall be subject to approval by a special resolution of the shareholders' meeting.
- Article 13 Unless otherwise prescribed in the Company Act, a meeting of shareholders shall proceed only if attended by shareholders representing more than one-half of the total outstanding capital stock of the Company. Resolutions of a shareholders meeting shall be made at the meeting with the concurrence of a majority of the votes held by the shareholders present at the meeting. Resolutions adopted at the shareholders' meeting shall be recorded in the minutes of the meeting. The preparation and distribution of the minutes shall be carried out in accordance with the provisions of the Company Act.

Chapter 4 Board of Directors

- Article 14 The Company shall have nine to eleven directors to be elected at the shareholders meeting from among the individuals of legal capacity, with the term of three years. All Directors and Supervisor(s) shall be eligible for re-election. The election of directors follows candidate nomination system. The acceptance and announcement of candidate nominations and related matters shall be conducted in accordance with relevant laws and regulations. When the term of office expires without re-election, directors may continue to serve until new directors are elected.
- Article 15 The board of directors is organized by the directors. The board of directors shall elect a chairman of the board from among the directors by a majority vote at a meeting attended by over two-thirds of the directors, and may also elect in the same manner a vice chairman of the board. The chairman of the board of directors shall externally represent the company. In case the chairman of the board of directors is on leave or absent or

cannot exercise his power and authority for any cause, his/her proxy shall be handled in accordance with Article 208 of the Company Act.

The board of directors shall convene at least once per quarter, with the agenda specified and notifications sent to all directors seven days in advance. However, in case of urgent matters, the board may be convened at any time. Notices for board meetings may be sent in writing, by fax or email.

Article 16 Meetings of the board of directors shall be convened by the chairman of the board of directors, who serves as the chairperson. In the absence of the chairman, the provisions of Article 208 of the Company Act shall apply to the appointment of a proxy. In case a meeting of the board of directors is proceeded via visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 17 Unless otherwise provided for in the Company Act or this Articles of Incorporation, resolutions of the Board of Directors shall be adopted by a majority of the directors at a meeting attended by a majority of the directors. In case a director is unable to attend, they may issue a proxy to authorize another director to attend, and the board meeting shall keep minutes.

Article 18 The responsibilities of the board of directors are as follows:

1. Formulating business plans.
2. Proposing resolutions for profit distribution or deficit compensation.
3. Proposing resolutions for capital increase or decrease.
4. Approving significant contracts or agreements.
5. Selecting and dismissing the company's managers.
6. Establishing or closing branches or subsidiary institutions.
7. Approving budgets and final accounts.
8. Other duties assigned by the Company Act or resolutions of the shareholders' meeting.

Article 19 The Company shall establish an audit committee composed of the entire number of independent directors, with one of whom shall be committee convener. The exercise of its authority and related matters shall be handled in accordance with the regulations of the competent authority. The provisions of the Securities and Exchange Act, the Company Act and other laws regarding supervisors shall be exercised by the audit committee and its independent director members in accordance with relevant laws and regulations

Article 20 The remuneration of directors shall be determined by the board of directors, taking into account their level of involvement and the value of their contributions to the company, in accordance with the usual industry standards. Regardless of the company's operating profit or loss, the remuneration shall be paid.

Chapter 5 Managerial Officials

Article 21 The Company may have one or more managerial officers. Appointment, discharge and the remuneration of the managerial officers shall be in compliance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 22 At the end of each fiscal year, the following documents shall be prepared by the Board of Directors, which shall be reviewed by the audit committee not later than the 30th day prior to the date of regular shareholders' meeting and submitted for approval at the regular shareholders' meeting:

1. the business report;
2. the financial statements; and
3. the surplus earning distribution or loss off-setting proposals.

Article 23 If the company generates profits in a fiscal year, it shall allocate not less than 2.5% as employee compensation, which may be distributed in the form of stocks or cash as determined by a special resolution of the board of directors. The distribution may include employees of controlling or subsidiary companies who meet certain criteria. The board of directors may allocate up to 3% of the aforementioned profit for director remuneration. The distribution of employee compensation and director remuneration shall be reported to the shareholders' meeting. However, in the case of accumulated losses, an amount shall be reserved in advance for offsetting, and employee compensation and director remuneration shall be allocated according to the aforementioned ratio. In the event of surplus in the annual financial statements, the company shall pay taxes and donations in accordance with the law, offset accumulated losses, and allocate an additional 10% as legal surplus reserve. However, if the legal surplus reserve has reached the amount of the company's paid-in capital, it may no longer be allocated. The remaining surplus shall be allocated or transferred to special surplus reserves in accordance with legal requirements. If there is still a balance, it shall be subject to a special resolution of the board of directors and may be distributed as dividends and bonuses, either in full or in part, through cash payment, and shall be reported to the shareholders' meeting. Alternatively, the board of directors may propose a resolution at the shareholders' meeting to distribute dividends and bonuses,

either in full or in part, through the issuance of new shares. The company's dividend policy is based on the principles of stability and balance. In addition to considering investment environment, domestic and international competition, and the interests of shareholders, it should also take into account the company's long-term financial planning, capital requirements, and their impact on the company's operations.

Chapter 7 Supplementary Provisions

Article 24 In regard to all matters not provided for in these Articles of Incorporation, the Company Act shall govern.

Article 25 This Articles of Incorporation shall come into effect upon approval by the shareholders' meeting.

Article 26 The Articles of Incorporation was established on February 21, 1986.
The 1st amendment was made on October 29, 1992.
The 2nd amendment was made on June 21, 1997.
The 3rd amendment was made on September 1, 2000.
The 4th amendment was made on June 27, 2002.
The 5th amendment was made on December 25, 2002.
The 6th amendment was made on June 2, 2003.
The 7th amendment was made on June 23, 2004.
The 8th amendment was made on March 3, 2005.
The 9th amendment was made on June 14, 2006.
The 10th amendment was made on June 21, 2007.
The 11th amendment was made on August 31, 2007.
The 12th amendment was made on June 13, 2008.
The 13th amendment was made on June 16, 2009.
The 14th amendment was made on June 29, 2010.
The 15th amendment was made on June 22, 2012.
The 16th amendment was made on June 18, 2013.
The 17th amendment was made on June 25, 2014.
The 18th amendment was made on June 22, 2015.
The 19th amendment was made on June 21, 2016.
The 20th amendment was made on June 21, 2018.
The 21st amendment was made on June 25, 2019.
The 22nd amendment was made on June 19, 2020.
The 23rd amendment was made on June 17, 2022.

Appendix 2 Rules of Procedure for Shareholder Meetings (Before Amendment)

Jhen Vei Electronic Co., LTD.

Rules of Procedure for Shareholders Meetings

- Article 1 To establish a strong governance system and sound supervisory capabilities for this Corporation's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.
- Article 2 The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.
- Article 3 Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.
- Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.
- This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.
- This Corporation shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

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

Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4 For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.

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

After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or online, or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 The venue for a shareholders meeting shall be the premises of this Corporation, 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. The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders meeting.

Article 6 This Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person. Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for

other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification. This Corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished. When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting. In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date. In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

To convene a virtual shareholders meeting, this Corporation shall include the following particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
 - A. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
 - B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
 - C. In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.
 - D. Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
3. To convene a virtual-only shareholders meeting, appropriate alternative measures

available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.

- Article 7 If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the directors to act as chair. Where the chairperson does not make such a designation, the directors shall select from among themselves one person to serve as chair. When a director serves as chair, as referred to in the preceding paragraph, the director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.
- It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, the convener of the Audit Committee in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.
- If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.
- This Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

- Article 8 This Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures. The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.
- Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.
- The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.
- In case of a virtual shareholders meeting, this Corporation is advised to audio and video

record the back-end operation interface of the virtual meeting platform.

- Article 9 Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.
- The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.
- However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.
- If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 6.
- When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

- Article 10 If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.
- The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.
- The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly

assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

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

- Article 11 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.
- A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.
- Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech. When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.
- When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.
- After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.
- Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.
- As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

- Article 12 Voting at a shareholders meeting shall be calculated based the number of shares.
- With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation. Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When this Corporation convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14 The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and

the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received.

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

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

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

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

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online

Article 16 On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting

platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

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

Article 17 Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

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

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

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

Article 18 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

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

Article 19 In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 20 When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 21 In the event of a virtual shareholders meeting, this Corporation may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and

during the meeting to help resolve communication technical issues.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.

When this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public

Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

- Article 22 When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.
- Article 23 These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.
- Article 24 The Rules of Procedure for Shareholders Meetings was established on June 22, 2015.
The 1st amendment was made on August 27, 2021.
The 2nd amendment was made on June 17, 2022.

Appendix 3 Shareholding of Directors and Supervisors

Jhen Vei Electronic Co., LTD. Shareholding of Directors and Supervisors

Book closure date: May 01, 2023

Job title	Name	Representative	Number of shares held on the book closure date	
			Number of shares	Ratio(%)
Director	Yongding Investment Co., Ltd.	Yongding Investment Co., Ltd.	10,374,629	15.07
Director		Niang- Chuan Wei	300,000	0.44
Director		Cing-Lang Jhong	0	—
Director		Yu- Rong Pan	0	—
Director	Huatai Management Consulting Co., Ltd.	Huatai Management Consulting Co., Ltd	6,359,230	9.24
Director		Hong-Jyun Lin	0	—
Director		Shih-Fung Liao	0	—
Director		Yu-jyun Shen	0	—
Independent director	Jyun-Yi Jhou	—	0	—
Independent director	Shih-Tong Lu	—	0	—
Independent director	Chin-Han Chen	—	0	—
Total shares held by directors			17,033,859	24.75

Note1: Total issued shares: 68,846,778 shares on May 1,2023 (book closure date).

Note2:The minimum required combined shareholding of all directors by law: 5,507,743shares .

The combined shareholding of all directors on the book closure date: 17,033,859 shares.

Note3: The minimum required combined shareholding of all supervisors by law: 550,775 _ shares

The company has established an Audit Committee, so the minimum shareholding requirement for supervisors does not apply.