Stock Code:5276

Da Hui Limited
達輝股份有限公司

2025 Annual Report

Notice to readers: This English-version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

Annual Report is available at :Taiwan Stock Exchange Market Observation Post System: http://mops.twse.com.tw Printed on MAY 26, 2026

1、Spokesperson、Acting spokesperson

(1) Spokesperson

Name:WANG YAO-HUNG Title:Accounting officer

Tel:+886-2-26497298 E-mail:service@da-hui.com.tw

(2)Acting spokesperson

Name: HSU, MENG-CHIEH Title: General Manager

Tel:+886-2-26497298 E-mail：service@da-hui.com.tw

2、Headquarters, Branches and Plant

Headquarters：Da Hui Limited

Address:（22161）New Bei Xizhi District Datong Road Section 337 Lane 16 Road 27th 3 Floor

Tel:+886-2-26497298 (Representative number)

Plant 1 ： Huan Hsin Electrical System (M) Sdn. Bhd. 199501031256(360462-D)

Address：Lot 324 & 325, Jalan PKNK 3/2, Kawasan Perusahaan
Sungai Petani, 08000 Sungai Petani, Kedah, Malaysia.

Tel：+60-4-441-2666

Plant 2 ：Speedy Momentum Sdn. Bhd 200001030963(533570-W)

Address：Lot 324 & 325, Jalan PKNK 3/2, Kawasan Perusahaan
Sungai Petani, 08000 Sungai Petani, Kedah, Malaysia.

Tel：+60-4-441-3666

Plant 3 ：Milestone Co., Ltd

Address：Plot 13 Quang Minh Industrial Park,Me Linh District,Hanoi, Vietnam

Tel：+84-4-381-82759

3、Stock Transfer Agent

Name: Concord Securities Co.,Ltd.

Address: 110 B1, No. 176th, Keelung Road, Xinyi District, Taipei, Taiwan

Tel: (02) 8787-1888 (Representative number)

Corporate Website:www.6016.com.tw

4、 Auditors

Auditors：Marie Chi、May Yang

Accounting Firm：KPMG Accounting Firm

Address：11049 68/F, 7th, sectionfive xinyi Road , Bei(Taipei 101 Building)

Tel：+886-2-81016666 (Representative number)

Corporate Website：http:// www.kpmg.com.tw

5、Overseas Securities Exchange and disclosed information:NA

6.、Corporate Website：www.da-hui.com.tw

7、The list of boards of directors and independent directors established by Taiwan should be added to Dai's main experience:

Title	name	country	Main experience
Chairman	Liongate Investments Limited (Representative：HSU, CHENG-CHIEN)		
Director	HSU, HUNG-CHUN		
Director	HSU, MENG-CHIEH		
Director	CHEN, HSI-CHIN		
Independent director	YEN, SIN-HUI	ROC	Ph.D. in Accounting, National Taiwan University Master Degree in Accounting, University of Illinois

			Urbana-Champaign Master Degree in Accounting, National Chengchi University Bachelor Degree in Accounting, Tamkang University Certified Public Accountant (CPA) of R.O.C
Independent director	LEE, JUI-CHU	ROC	Master of Public Administration, National Taiwan University Deputy chairman of Supervisory Committee of the Labor Retirement Fund Finance Department manager of Labor Insurance Office Investigator of The Control Yuan
Independent director	QIU,SHAO-ZHEN	ROC	Tunghai University EMBA Taipei Tech Department of Electrical Engineering TAIWAN GREEN POINT ENTERPRISES CO., LTD. Senior Vice President of the Agency

8、Name, title, contact telephone number and e-mail box of the designated agent in Taiwan:

Agent Name: HSU, MENG-CHIEH title:Acting spokesman

Contact Tel:+886-2-26497298 e-mail: service@da-hui.com.tw

Contents

I.Letter to Shareholders

I. 2025 Business Report

(1) Operating Performance

The company's consolidated operating revenue for 2025 was NT$920,310,000, an increase of NT$27,970,000, or approximately 3.13%, compared to the consolidated operating revenue of NT$892,340,000 in 2024. Net profit for this period was NT$44,860,000, an increase of NT$15,450,000 compared to the net profit of NT$29,410,000 in 2014. Earnings per share were NT$1.14.

(2) Budget Execution Situation:

The company' s 2025 financial forecast is not publicly disclosed.

(3) Consolidated financial results and Profitability analysis

Unit: NT$ thousands

Analysis item \ year		2025	2023
financial results	Net sales	920,318	892,344
	Gross profit	748,753	754,139
	Operating income	171,565	138,205
	Operating Expense	102,517	85,002
	Operating income	69,048	53,203
	Non-operating income(loss)	7,826	5,055
	Pre-tax income	76,874	-5,702
	Net income/(loss)	44,863	29,418

Analysis item \ year		2025	2024
financial results	Return on assets (%)	5.91	4.25
	Return on shareholders' equity (%)	9.17	6.25
	Operating income to Capital (%)	17.48	13.47
	Pre-tax income to Capital(%)	19.46	14.75
	Net income(%)	4.89	3.30
	Basic after-tax EPS (NT$)	1.14	0.74

(4) Research and development status

In response to the US-China trade war, the customer relocated production out of China and entrusted our company's subsidiary in Vietnam to undertake the LED lamp assembly OEM business, manufacturing and producing according to the customer's design and inspection specifications, and adding processes to expand production capacity.

In terms of motorcycle products, we cooperate with the product development plans of various motorcycle manufacturers, strengthening the development and design of headlights and digital speedometers, with the aim of meeting customer needs in aspects such as quality, price, and delivery timeliness.

II. Overview of the 2026 Operational Plan

(1) Management Policy

In the motorcycle product sector, the company will strengthen cooperation with various motorcycle manufacturers in Malaysia and continue to deepen its capabilities in headlamp development and design. In addition to continuously meeting customer requirements and pursuing excellence in areas such as quality, price, and delivery efficiency, the company is also committed to nurturing customer relationships to expand future supply items and regions.

In the LED lamp assembly business, the company will continue to I mprove quality, production capacity, and delivery times, strengthen cooperation with customers, and expand the product line and business scope.

In the laser steel plate cutting business, the company has completed its establishment, and production equipment is being gradually set up, with the expectation of contributing benefits as soon as possible in the future.

In terms of financial investment, in August 2022, the company exchanged 35% equity of its subsidiary, Yun Zhi Co., Ltd., for common shares of Qi Hua Co., Ltd. In addition to reducing liquidity risk, Qi Hua Co., Ltd. maintains stable operations and contributes to profitability.

(2) Management Strategy

In the LED lamp assembly business, apart from improving in-house production capabilities to enhance quality, the company will strengthen customer relationships to increase mutual business.

In the motorcycle product sector, in addition to continuously strengthening new product development capabilities, the company will actively seek participation in new product development projects from customers based on past collaborative development achievements.

III. Future Company Development Strategy

In the future, the company will continue to adopt a steady and practical management strategy, continuously improving the company's various competitive strengths in compliance with government regulations, pursuing innovation and change to maintain stable growth. The company believes that with the encouragement of the board of directors and shareholders, it will be able to achieve its development goals.

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

Concerning the external competitive environment, with the ongoing discussion of tariffs under the new U.S. administration, the global economic and trade environment and operations have been significantly affected. Related competitors face similar challenges, and the scope and degree of impact are currently uncertain. The company will closely monitor relevant information and gradually adjust accordingly. Direct or indirect trade with the U.S. is not the main source of the company’s revenue and profit, and based on current information, it has not caused significant impact.

Regarding the regulatory environment, in addition to updating and improving existing laws, government authorities in recent years have focused on corporate governance and ESG-related issues, promoting the establishment of independent directors, audit committees, and remuneration committees, as well as carbon neutrality plans. The company, aside from establishing these regulations, has initiated ESG action plans and appointed corporate governance officers in response to relevant laws to meet these requirements and continuously strive for sustainable operations in the future.

Regarding the overall business environment, under the concepts of "America Great Again" and "America First," the new U.S. administration has raised tariffs and promotes manufacturing reshoring, which has brought profound impacts on the global economic and trade environment. Business uncertainties have increased, and various industries are affected to different extents. Based on current information, the scope and degree of impact are still uncertain. The company will continue to monitor relevant developments and gradually adjust its operational methods accordingly.

Finally, we sincerely thank all our shareholders for their long-term support and encouragement, and we extend our most heartfelt gratitude, wishing everyone good health and all the best.

Sincerely yours,

Chairman
HSU, CHENG-CHIEN

II. Corporate Governance Report

2.1 Directors, Supervisors and Management Team

2.1.1 Directors, Supervisors

(1) Directors（the company set up audit committee）

April 21, 2025

Title	Nationality/Country of Origin	Name	Gender/Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Executives, Directors or Supervisors who are spouses or within two degrees of kinship			Remarks
							Shares	%	Shares	%	shares	%	shares	%			Title	Name	Relation	
	British Virgin Islands	Liongate Investments Limited	-	Jun. 20,2024	3 年	June 11,2015	16,321	41.32	16,321	41.32	-	-	0	0	-	-	-	-	-	
Director/Chairman	ROC	representative：HSU, CHENG-CHIEN	Male/ 61~70	Jun. 20,2024	3	August 10,2015	0	0	0	0	0	0	14,047	35.56（Note 1）	Yu Da High School of Commerce and Home Economics SHIH YANG ELECTRIC CO., LTD. Chairman	Director of HUAN HSIN CO., LTD. Director of QUAN HUNG GOURMET CO., LTD.	Director	HSU, HUNG-CHUN	tBrother	
Director	ROC	HSU, HUNG-CHUN	Male/ 61~70	Jun. 20,2024	3	July 4,2012	24,999	50%	0	0	0	0	16,321	41.32 (Note 2)	Taipei Private Taibei Senior High School Chairman of Huan Hsin Holdings Limited Chairman of Huan Hsin Holdings Limited(HK)	Chairman of Huan Hsin Holdings Limited Director of TODAY'S POLICY LIMITED Chairman of Krispy Kreme Taiwan Director of TRADE WIND BIOTECH CO., LTD.	Director/Chairman Director	HSU, CHENG-CHIEN HSU, MENG-CHIEH	Brother Father and son	Note 1

Title	Nationality/ Country of Origin	Name	Gender/Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors who are spouses or within two degrees of kinship			Remarks
							Shares	%	Shares	%	shares	%	shares	%			Title	Name	Relation	
Director	ROC	HSU, MENG-CHIEH	Male/ 41~50	Jun. 20,2024	3	Aug 18,2021	0	0	0	0	0	0	0	0	San Jose State University	Quan Hung Gourmet Co., Ltd. Chairman Special Assistant	Director	HSU, HUNG-CHUN	Father and son	Note 1
Director	ROC	CHEN, HSI-CHIN	Male/ 41~50	Jun. 20,2024	3	July 4,2012	0	0	0	0	0	0	0	0	Master of Accounting Chinese Culture University Certified public accountant of YCCPA Certified public accountant of Ke Zhi Co., & CPAs. Over-the-counter Review Specialist of TPEx Manager of Chang Yee Steel Co., Ltd. Deputy Chief, Division of HsinchuSinoPac Securities Corporation The incharge of Deloitte Accoutning Frrm	Certified public accountant of Zhiding accounting firm. Indepentant director of Foxsemicon Integrated Technology Inc.	NA	NA	NA	

Title	Nationality/ Country of Origin	Name	Gender/Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors who are spouses or within two degrees of kinship			Remarks
							Shares	%	Shares	%	shares	%	shares	%			Title	Name	Relation	
Independent director	ROC	YEN SIN-HUI	Male/ 61~70	Jun.. 20,2024	3	Jun. 20,2024	0	0	0	0	0	0	0	0	Ph.D. in Accounting, National Taiwan University Master Degree in Accounting, University of Illinois Urbana-Champaign Master Degree in Accounting, National Chengchi University Bachelor Degree in Accounting, Tamkang University Certified Public Accountant (CPA) of R.O.CDirector of TAISOL ELECTRONICS CO., LTD. Independent Director of Yeu Hwan Technology Corporation Independent Director of TECO Electro Devices Co., Ltd Director of Taiwan Tobacco & Liquor Corporation Economic and Trade Policy Commissioner of General Chamber of Commerce of the Republic of China	Professor of Accounting Department, Tamkang University Independent Director, KGI Life Insurance Co., Ltd. Independent Director, VIVOTEK INC. Board Director, TIGERAIR TAIWAN CO., LTD. Consultant and member of the Financial Accounting Committee, Accounting Research and Development Foundation, R.O.C. Supervisor, Taiwan Accounting Association	NA	NA	NA	

Title	Nationality/Country of Origin	Name	Gender/Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors who are spouses or within two degrees of kinship			Remarks
							Shares	%	Shares	%	shares	%	shares	%			Title	Name	Relation	
Independent director	ROC	LEE, JUI-CHU	Female/ 71~80	Jun. 20,2024	3	July 4,2012	0	0	0	0	0	0	0	0	Master of Public Administration, National Taiwan University Deputy chairman of Supervisory Committee of the Labor Retirement Fund Finance Department manager of Labor Insurance Office Investigator of The Control Yuan	Independent director ,Audit committee and Compensation committee member of NAN JUEN INTERNATIONAL CO., Ltd.	NA	NA	NA	
Independent director	ROC	QIU, SHAO-ZHEN	Male/ 61~70	Jun. 20,2024	3	Jun. 20,2024	0	0	0	0	0	0	0	0	Tunghai University EMBA Taipei Tech Department of Electrical Engineering TAIWAN GREEN POINT ENTERPRISES CO., LTD. Senior Vice President of the Agency	Corex Materials CorporationGeneral Manager DYNASAFE TECHNOLOGIES, INC. director	NA	NA	NA	

Note：1.HSU, CHENG-CHIEN Via Win Ride Limited invest the Company 14,047 thousand shares.
2.HSU, HUNG-CHUN Via Liomgate Investments Limited to invest the Company 16,321thousand shares.

Major shareholders of the institutional shareholders

April 20, 2026

Name of Institutional Shareholders(note 1)	Major Shareholders (Note 2)
Liongate Investments Limited	HSU, HUNG-CHUN 100%
Win Ride Limited	HSU, CHENG-CHIEN 100%
Cheng Han Investment Co.,Ltd.	WUN,TAI-JYUN 99.875%、YANG,YUAN-YUAN 0.125%

(2)Disclosure of Information Regarding the Professional Qualifications and Experience of Directors and Supervisors and the Independence of Independent Directors:

1.Disclosure of Information Regarding the Professional Qualifications and Experience of Directors and Supervisors and the Independence of Independent Directors:

Qualification / Name	Professional qualifications and experience	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
Liongate Investments Limited Representative: HSU, CHENG-CHIEN	1.Experience (Education)： Yu Da High School of Commerce and Home Economics SHIH YANG ELECTRIC CO., LTD. Chairman 2.Other Position： Director of HUAN HSIN CO., LTD. Director of QUAN HUNG GOURMET CO., LTD. 3.Not under any circumstances as stipulated ing article 30 of the Company Act	1. Also serves as the general manager of the company's affiliated enterprises. 2. Has a second-degree or closer familial relationship with Director HSU, HUNG-CHUN.	0

HSU, HUNG-CHUN	1. Experience (Education): Chairman of Huan Hsin Holdings Limited Director of TODAY'S POLICY LIMITED Chairman of Krispy Kreme Taiwan Director of TRADE WIND BIOTECH CO., LTD. 2. Other Position: Chairman of Huan Hsin Holdings Limited(SGX：H16) Chairman of Huan Hsin Holdings Limited Chairman of Huan Hsin Holdings Limited(HK) Director of TODAY'S POLICY LIMITED Chairman of Krispy Kreme Taiwan Director of TRADE WIND BIOTECH CO., LTD. 3. Not under any circumstances as stipulated ing article 30 of the Company Act	1. He is also the chairman of the board of directors of the Company's affiliated enterprises 2. Concurrently serve as the chairman of Liomgate Investments Limited, a corporate shareholder holding more than 10% of the issued shares of the Company. 3. Relationship with Chairman HSU, CHENG-CHIEN and director HSU, MENG-CHIEH as the second degree.	0
HSU, MENG-CHIEH	1. Experience (Education): Quan Hung Gourmet Co., Ltd. Chairman Special Assistant 2. Other Position: Quan Hung Gourmet Co., Ltd. Chairman Special Assistant 3. Not under any circumstances as stipulated ing article 30 of the Company Act	1. Concurrently serve as the general manager of the company. 2. The relationship with Director HSU, HUNG-CHUN and Director CHANG, WEI-HUAN is a second degree.	0

CHEN, HSI-CHIN	1. Experience (Education): Master of　Accounting Chinese Culture University Certified public accountant of YCCPA Certified public accountant of Ke Zhi Co., & CPAs. Over-the-counter Review Specialist of TPEx Manager of Chang Yee Steel Co., Ltd. Deputy Chief, Division of HsinchuSinoPac Securities Corporation The incharge of Deloitte Accoutning Frrm 2. Other Position：： Certified public accountant of Zhiding accounting firm. Indepentant director of Foxsemicon Integrated Technology Inc. Indepentant director of Agricultural Bank of Taiwan 全 3. Not under any circumstances as stipulated ing article 30 of the Company Act	1. Did they or their spouse or any relative within the second degree serve as a director, supervisor, or employee of the Company or any of its affiliates? ;NONE 2. Specify the number and ratio of shares of the Company held by the independent director and their spouse and relatives within the second degree (or through nominees); NONE 3. Do they serve as a director, supervisor, or employee of any company having a specified relationship with the Company (see Article 3, paragraph 1, subparagraphs 5 to 8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies)?;NONE 4. Specify the amount(s) of any pay received by the independent director for any services such as business, legal, financial, or accounting services provided to the Company or any affiliate thereof within the past 2 years：NONE	2

YEN SIN-HUI (Independent director)	1. Experience (Education): PhD in entrepreneurship, University of Texas, Arlington, USA EMBA Director, Enterprise Research Institute, National Taipei University Director, International Finance and Finance IEMBA, National Taipei University TWSE & TPEx: Review Committee of Listing and over-the-counter Corporate Governance Evaluation Committee of TWSE Director of Taiwan Futures Exchange Performance reviewer of State-owned enterprise Evaluation Committee member on TDP(Technology Development Program) of Ministry of Economic Affairs Evaluation Committee member on university evaluation of Ministry of Educations Performance evaluation Commissionerr of Young Entrepreneurs Asociation of ROC member of Taiwan Corporate Governance Association Independent Director of TAISOL ELECTRONICS CO., LTD. Independent Director of Yeu Hwan Technology Corporation Independent Director of TECO Electro Devices Co., Ltd Director of Taiwan Tobacco & Liquor Corporation Economic and Trade Policy Commissioner of General Chamber of Commerce of the Republic of China 2. Other Position:	1. Did they or their spouse or any relative within the second degree serve as a director, supervisor, or employee of the Company or any of its affiliates? ;NONE 2. Specify the number and ratio of shares of the Company held by the independent director and their spouse and relatives within the second degree (or through nominees); NONE 3. Do they serve as a director, supervisor, or employee of any company having a specified relationship with the Company (see Article 3, paragraph 1, subparagraphs 5 to 8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies)?;NONE 4. Specify the amount(s) of any pay received by the independent director for any services such as business, legal, financial, or accounting services provided to the Company or any affiliate thereof within the past 2 years: NONE	1

	Professor of Enterprise Professor of Accounting Department, Tamkang University Independent Director, KGI Life Insurance Co., Ltd. Independent Director, VIVOTEK INC. Board Director, TIGERAIR TAIWAN CO., LTD. Consultant and member of the Financial Accounting Committee, Accounting Research and Development Foundation, R.O.C. Supervisor, Taiwan Accounting Association 3. Not under any circumstances as stipulated ing article 30 of the Company Act		
LEE, JUI-CHU (Independent director)	1. Experience (Education): Master of Public Administration, National Taiwan University Deputy chairman of Supervisory Committee of the Labor Retirement Fund Finance Department manager of Labor Insurance Office Investigator of The Control Yuan 2. Other Position: Independent director ,Audit committee and Compensation committee member of NAN JUEN INTERNATIONAL CO., Ltd. 3. Not under any circumstances as stipulated ing article 30 of the Company Act	1. Did they or their spouse or any relative within the second degree serve as a director, supervisor, or employee of the Company or any of its affiliates? ;NONE 2. Specify the number and ratio of shares of the Company held by the independent director and their spouse and relatives within the second degree (or through nominees); NONE 3. Do they serve as a director, supervisor, or employee of any company having a specified relationship with the Company (see Article 3, paragraph 1, subparagraphs 5 to 8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies)?;NONE 4. Specify the amount(s) of any pay received by the independent director for any services such as business, legal, financial, or accounting services provided to the Company or any affiliate thereof within the past 2 years:NONE	0

QIU,SHAO-ZHEN (Independent director)	1.Experience (Education): Tunghai University EMBA Taipei Tech Department of Electrical Engineering TAIWAN GREEN POINT ENTERPRISES CO., LTD. Senior Vice President of the Agency 2.Other Position: Corex Materials CorporationGeneral Manager DYNASAFE TECHNOLOGIES, INC. director 3.Not under any circumstances as stipulated ing article 30 of the Company Act	1.Did they or their spouse or any relative within the second degree serve as a director, supervisor, or employee of the Company or any of its affiliates? ;NONE 2.Specify the number and ratio of shares of the Company held by the independent director and their spouse and relatives within the second degree (or through nominees); NONE 3.Do they serve as a director, supervisor, or employee of any company having a specified relationship with the Company (see Article 3, paragraph 1, subparagraphs 5 to 8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies)?;NONE 4.Specify the amount(s) of any pay received by the independent director for any services such as business, legal, financial, or accounting services provided to the Company or any affiliate thereof within the past 2 years:NONE	1

2. Diversity and Independence of the Board of Directors:

(1) Diversity of the board of directors:

Director					Age				Professional knowledge and skills					Diversified core competencies							
Name			Gender	Part-time employee of the company	41~50	51~60	61~70	71~80	Law	Accounting	Industry	Financial	Maketing	THE ability ro make judgments about operations	Accounting and financial analysis ability	Business management ability	Crisis management ability	Knowledge of the industry	AN international market perspective	Leadership ability	Decision-making ability
	Representative of Liongate Investments Limited ： HSU, CHENG-CHIEN	Nationality	Male				V				V	V	V	V	V	V	V	V	V	V	V
	HSU, HUNG-CHUN		Male				V				V	V	V	V	V	V	V	V	V	V	V
	HSU, MENG-CHIEH		Male	V	V						V	V	V	V	V	V	V	V	V	V	V
	CHEN, HSI-CHIN		Male			V				V		V		V	V	V	V	V	V	V	V
Independent directors	YEN SIN-HUI		Male				V			V		V	V	V	V	V	V	V	V	V	V
	LEE, JUI-CHU		Female				V			V		V		V	V	V	V	V	V	V	V
	QIU,SHAO-ZHEN		Male				V				V		V	V	V	V	V	V	V	V	V

(2) Independence of the board of directors:

The Company currently has a total of 7 members of the Board of Directors, including 3 independent directors and 1 outside director, with independent directors accounting for 42.86% of all directors, and the total number of seats of independent directors plus outside directors exceeds half of all board members. As of the end of 2025, the independent directors of the Company have complied with the relevant independent director regulations of the Securities and Futures Bureau of the Financial Regulatory Commission, and there are no provisions of Article 26-3(3) and (4) of the Securities exchange law between the directors and independent directors.

(3) Board diversity and the implementation of specific goals：The Company has formulated a "Corporate Governance Code of Practice" to formulate diversity

guidelines for the composition of board members, including but not limited to gender, age, nationality, cultural and professional background, Professional skills and industrial experience, etc. All directors (including independent directors) adopt a candidate nomination system. After rigorous selection procedures and approval of board resolutions, they are submitted to the shareholders' meeting for selection. The current board of directors has 7 directors, including 4 general directors and 3 independent directors. Among the general directors, all have professional experience and skills related to company operation and sales. There are also three independent directors. Among them, independent director Gu Yongjia has a professional academic background in corporate management, independent director Yang Shangxian is an accountant, and independent director Li Ruizhu has served as a government official. Majored in government administration. In addition, the company only has 1 female director (accounting for 14%).

The specific implementation status of the Company's 2025 Board of Directors diversity goals is as follows:

specific management objectives	Implementation situation
The number of independent directors exceeds one-third of the total number of directors.	Implemented
Directors who are also managers of the company should not exceed one third of the number of directors.	Implemented
Female directors account for one-third of Yida’s director seats	There is 1 female director seat, accounting for 14%, and we will continue to work hard to increase the proportion in the future.
Independent directors have served less than 3 consecutive terms	The independent directors have served more than three terms and will be re-elected in 2024.
The chairman and the general manager are not the same person or relatives of the same degree	After the directors’ terms of office expire and are re-elected, personnel arrangements will be adjusted to enhance the intensity of corporate governance.

(3)Management Team

April 21, 2025

Title(Note1)	Nationality/ Country of Origin	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remarks
					Shares	%	Shares	Shares	%	Title			Title	Name	Relation	
General Manager	ROC	HSU, MENG-CHIEH	Male	May 7,2021	0	0	0	0	0	0	San Jose State University	Quan Hung Gourmet Co., Ltd. Chairman Special Assistant	Director	HSU, HUNG-CHUN	Father and son	Note 1
Vice General Manager	ROC	CHANG, WEI-HUAN	Male	August 7,2015	0	0	0	0	0	0	Vice General Manager of Shandong Weihai Jinn Fu Electronics Co., Ltd	Vice General Manager of Shandong Weihai Jinn Fu Electronics Co., Ltd	NA	NA	NA	
CFO	ROC	WANG,YAO-HONG	Male	May 4,2015	0	0	0	0	0	0	Accounting major bachelor degree of Fu Jen Catholic University Accounting manager of Gold Sun Technology Co., Ltd.	NA	NA	NA	NA	
Internal auditing officer	ROC	LU WEN-CHING	Male	September 12,2022	0	0	0	0	0	0	Audit officer ,Taiwan Oasis Technology Co.,Ltd.	NA	NA	NA	NA	

note：1. Where the chairperson of the board of directors and the general manager or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto(e.g., increasing the number of independent directors and ensuring that a majority of directors do not concurrently serve as an employee or managerial officer).

(1)Three independent directors were set up to effectively perform supervisory functions.

(2)Establish functional committees (remuneration and audits) to fully discuss and make professional recommendations for the reference of the Board of Directors to implement corporate governance.

(3)A majority of the directors on the Board of Directors do not concurrently serve as employees or managers.

(4)On an annual basis, directors are arranged to participate in courses of external professional bodies to enhance the professional ability of directors and thus enhance the operational effectiveness of the board

(4) Remuneration of Directors, Supervisors, President, and Vice President

1、Remuneration of Directors(Independent directors included)

unit:NTD thousand;%

Title	Name	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Relevant Remuneration Received by Directors Who are Also Employees												Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)		Compensation Paid to Directors from an Invested Company Other than the Company's Subsidiary
		Base Compensation (A)		Severance Pay (B)		Salary, Bonuses, and Allowances		Salary, Bonuses, and Allowances				Salary, Bonuses, and Allowances ©		Salary, Bonuses, and Allowances ©		Salary, Bonuses, and Allowances ©				Salary, Bonuses, and Allowances ©		Salary, Bonuses, and Allowances ©				
		The company	All companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company		Companies in the consolidated financial statements		The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	
																Cash	Stock	Cash	Stock							
Chairman	HSU, CHENG-CHIEN	240						10		250 0.56	250 0.56													250 0.56	250 0.56	none
Director	HSU, HUNG-CHUN	1,700				103		30		1,833 4.09	1,833 4.09													1,833 4.09	1,833 4.09	none
Director	HSU, MENG-CHIEH	300				103		25		423 0.95	423 0.95	1,844				154								2,426 5.41	2,426 5.41	none
Director(NOTE)	CHANG, WEI-HUAN	300				103		20		418 0.94	418 0.94	1,264				154								1,8442 4.10	1,836 4.10	none
Director	CHEN, HSI-CHIN	420						25		445 1.51	445 1.51													445 1.51	445 1.51	none
Independent Director	YEN SIN-HUI	420						30		450 1.00	450 1.00													450 1.00	450 1.00	none
Independent Director	LEE, JUI-CHU	420						30		450 1.00	450 1.00													450 1.00	450 1.00	none
Independent Director	QIU,SHAO-ZHEN	420						30		450 1.00	450 1.00													450 1.00	450 1.00	none

NOTE: On November 12, 2025, Liongate Investments Limited changed its representative.

2. Remuneration of the President and Vice President

unit:NTD thousand;%

Title	Name	Salary(A)		Severance Pay (B)		Bonuses and Allowances ©		Profit Sharing-Employee Bonus (D)				Ratio of total compensation (A+B+C+D) to net income (%)		New Restricted Employee Shares		Compensation paid to the President and Vice President from an Invested Company Other Than the Company's Subsidiary
		The company	Companies in the consolidate financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company		Companies in the consolidate financial statements		The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	
								Cash	Stock	Cash	Stock					
General manager	HSU, MENG-CHIEH	840	840	0	0	1,004	1,004	154	0	154	0	1,998 4.46	1,998 4.46	–	–	none
Vice general manager	CHANG, WEI-HUAN	960	960	0	0	304	304	154	0	154	0	1,418 3.16	1,418 3.16	–	–	none

3.Remuneration of the top five Management team

Title	Name	Salary(A)		Severance Pay (B)		Bonuses and Allowances ©		Profit Sharing- Employee Bonus (D)			Ratio of total compensation (A+B+C+D) to net income (%)		New Restricted Employee Shares		Compensation paid to the President and Vice President from an Invested Company Other Than the Company's Subsidiary
		The company	Companies in the consolidate financial statements	The company	Companies in the consolidate financial statements	The company	Companies in the consolidate financial statements	The company		Companies in the consolidate financial statements	The company	Companies in the consolidate financial statements	The company	Companies in the consolidate financial statements	
								Cash	Stock						
General manager	HSU, MENG-CHIEH	840	840	-	-	1,004	1,004	154			1,998 4.45	1,998 4.45	-	-	none
Vice General manager	CHANG, WEI-HUAN	960	960	-	-	304	304	154	-	-	1,418 3.16	1,418 3.16	-	-	none
CFO	WANG,YAO-HONG	1,127	1,127	-	-	204	204	-	-	-	1,331 2.97	1,331 2.97	-	-	none
Internal auditing officer	LU WEN-CHING	817	817	-	-	79	79	-	-	-	886 2.00	896 2.00	-	-	none

4. Remuneration of the Employee Bonus

unit:NTD thousand;%

Executive Officers	Title	Name	Employee Bonus - in Stock (Fair Market Value)	Employee Bonus - in Cash	Total	Ratio of Total Amount to Net Income (%)
Managers	General Manager	HSU, MENG-CHIEH	0	154	154	0.343
	Vice General Manager	CHANG, WEI-HUAN	0	154	154	0.343
	CFO	WANG,YAO-HONG	0	0	0	0
	Internal auditing officer	LU WEN-CHING	0	0	0	0

(5)Comparison of Remuneration for Directors, Supervisors, Presidents and Vice Presidents in the Most Recent Two Fiscal Years and Remuneration Policy for Directors, Supervisors, Presidents and Vice Presidents

The ratio of total remuneration paid by the Company and by all companies included in the consolidated financial statements for the two most recent fiscal years to directors, supervisors, presidents and vice presidents of the Company, to the net income.

Title \ Item	Ratio of total remuneration paid to directors, supervisors, presidents and vice presidents to net income (%)	
	2025	2024
Directors	10.55	12.30
General Manager and Vice General Manager	7.61	11.61

Note1：The compensation paid is following the policy of the Company.The company has not finalize the link of compensation and benefits policies with the business operation risk.

2：The policies, standards, and portfolios for the payment of remuneration, the procedures for determining remuneration, and the correlation with business performance.

(1)Remuneration of directprs is appropriated according to the Articles of Incorporation

(2)The compensation to general manager were determined by the Remuneration Committee of the Company in accordance with the individual performance and the market trends.

(3) The Remuneration Committee assists the Board in discharging its responsibilities relating to the Company's compensation and benefits policies, plans and programs, and the evaluation of the directors' and executives' compensation. Remuneration is appropriated according to the business performance of the Company in the year.

2.2 Implementation of Corporate Governance

2.2.1 Board of Directors：

1. A total of 7 (A) meetings of the Board of Directors were held in the previous period. The attendance of director and supervisor were as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%)【B/A】	Remarks
Chairman	Liongate Investments Limited representative：HSU, CHENG-CHIEN	4	0	100%	On November 12, 2025, Liongate Investments Limited appointed a new representative.
Director	HSU, HUNG-CHUN	7	0	100%	
Director	HSU, MENG-CHIEH	7	0	100%	
Director	Liongate Investments Limited representative：CHANG, WEI-HUAN	3	0	100%	On November 12, 2025, Liongate Investments Limited reassigned its representative to step down.
Director	CHEN, HSI-CHIN	7	0	100%	。
Independent director	YEN SIN-HUI	7	0	100%	
Independent director	LEE, JUI-CHU	7	0	100%	
Independent director	QIU,SHAO-ZHEN	7	0	100%	

Other information required to be disclosed:

1. If any of the following circumstances exists, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee:NONE
   (1)Any matter under Article 14-5 of the Securities and Exchange Act.
   (2)In addition to the matters referred to above, any matter that was not approved by the audit committee but was approved by a two-thirds or greater majority resolution of the

board of directors.
No independent directors held opposing or reserved opinions.

2. Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest: specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted

Motion 1: The Company's 2024 Annual Directors' Remuneration Distribution Case.
Avoid the names of directors: HSU, HUNG-CHUN、HSU, MENG-CHIEH、LIONGATE representative： CHANG, WEI-HUAN
Reasons for avoidance of interests:Relatives within the second degree.
Participation in voting: The remaining directors were passed without objection.

Motion 2: The Company's 2024 annual management and employee remuneration distribution.
Avoid the names of directors: HSU, HUNG-CHUN、HSU, MENG-CHIEH、LIONGATE representative： CHANG, WEI-HUAN
Reasons for avoidance of interests:Relatives within the second degree.
Participation in voting: The remaining directors were passed without objection.

Motion 3: The management compensation adjustment proposal is submitted for review.
Avoid the names of directors: HSU, HUNG-CHUN、HSU, MENG-CHIEH、LIONGATE representative： CHANG, WEI-HUAN
Reasons for avoidance of interests:Relatives within the second degree.
Participation in voting: The remaining directors were passed without objection.

Motion 4: The Company's 2025 Annual Directors' Remuneration Distribution Case.
Avoid the names of directors: HSU, HUNG-CHUN、HSU, MENG-CHIEH、LIONGATE representative： HSU, CHENG-CHIEN
Reasons for avoidance of interests:Relatives within the second

degree.
Participation in voting: The remaining directors were passed without objection.

Motion 5: The Company's 2025 annual management and employee remuneration distribution.
Avoid the names of directors: HSU, HUNG-CHUN、HSU, MENG-CHIEH、LIONGATE representative： HSU, CHENG-CHIEN
Reasons for avoidance of interests:Relatives within the second degree.
Participation in voting: The remaining directors were passed without objection.

Motion 6: The proposed adjustment of the subsidiary's management compensation is submitted for review.
Avoid the names of directors: HSU, HUNG-CHUN、HSU, MENG-CHIEH、LIONGATE representative： HSU, CHENG-CHIEN
Reasons for avoidance of interests:Relatives within the second degree.
Participation in voting: The remaining directors were passed without objection.

3. Listed and over-the-counter companies should disclose information on the board of directors' self (or peer) evaluation, including the evaluation cycle and period, scope, methods, and content of the evaluation, and fill in Appendix 2(2) regarding the implementation status of the board evaluation.

4. Objectives for strengthening the functions of the Board in the current and most recent years (e.g. the establishment of an audit committee, transparency of information, etc.) and the implementation assessment: None.

Note 1: If the Director or supervisor is a legal person, the name of the shareholder of the legal person and the representative shall be disclosed.
NOTE 2:
(1) Resignation of directors or supervisors by the end of the year shall be indicated the date in the remarks column. The attendance rate is calculated based on the number of meetings of the Board during his or her active period and the number of his or her attendance.
(2) By the end of the year, if the Company elect the new directors or supervisors, the

Company shall show the name of new and former directors or supervisors with the related information. The attendance rate is calculated based on the number of meetings of the Board during his or her active period and the number of his or her attendance.

2. Implementation of board evaluation

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Annual	2025/01/01~ 2025/12/31	Board of directors	Internal self-assessment by the Board of Directors.	(1) Performance evaluation of the Board of Directors: 1. The degree of participation in the company's operations. 2. Improve the quality of decision-making of the board of directors. 3. Composition and structure of the board of directors. 4. Selection and continuous training of directors. 5. Internal control. (2) Performance evaluation of individual board members: First, the company's goals and tasks of the mastery. 2. Recognition of the responsibilities of directors. 3. The degree of participation in the company's operations. Fourth, internal relationship management and communication. 5. Professional and continuous training of directors. 6. Internal control.

2.2.2 Audit Committee：

A total of7(A) Audit Committee meetings were held in the previous period. The attendance of the independent directors was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%)【B/A】	Remarks
Independent director	YEN SIN-HUI	7	0	100%	
Independent director	LEE, JUI-CHU	7	0	100%	
Independent director	QIU,SHAO-ZHEN	7	0	100%	

Note: Re-election on June 20, 2024.

Other mentionable items:

1.Composition and Duties of the Audit Committee:

(1)Communication between the Audit Committee , the employees and shareholders of the company: a mechanism with a spokesman and an acting spokesperson serves as a link between the shareholders and the audit committee and attends the shareholders ' meeting.If the staff of the company need to communicate with the Audit committee, it can be conveyed by the management on his behalf or conveyed by the company's mailbox.

(2) Communications between Audit Committee, the internal auditors and CPAs: The internal auditors have communicated the result of the audit reports to the members of the Audit Committee periodically, and have presented the findings of all audit reports in the periodically meetings of the Audit Committee.

No independent directors held opposing or reserved opinions.

2. If the Audit Committee is present at the board of Directors, it shall state the date and period of the Board, the contents of the motion, the outcome of the Board's resolution and the company's handling of the opinion of the audit committee: none.

3. Communication between the independent directors and the chief internal audit officer and the CPAs that serve as external auditor (including any significant matters communicated about with respect to the state of the company' s finances and business and the method(s) and outcomes of the communication.)

(1)The visa accountant is invited to attend the meeting to consult on the proposals related to the financial report of the board of directors, and the independent directors and the visa accountant are provided with contact channels, and the audit committee can consult at any time.

(2)The audit supervisor regularly submits the audit report and the tracking report to the independent directors for review, responds to the opinions of the independent directors in a timely manner, and attends the board report to check the situation.

Note:

* Resignation of Audit Committee members by the end of the year shall be indicated the date in the remarks column. The attendance rate is calculated based on the number of meetings of the Board during his or her active period and the number of his or her attendance.
* By the end of the year, if the Company elect the new Audit Committee members , the Company shall show the name of new and former members with the related information. The attendance rate is calculated based on the number of meetings of the Board during his or her active period and the number of his or her attendance.

2.2.3 Corporate Governance Implementation Status and Deviations from "the Corporate Governance Best-Practice"

Evaluation Item	Implementation Status[1]			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
1. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies"?	V		The Company has established the Corporate Governance Best-Practice Principles based on "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies"	None
2. Shareholding structure & shareholders' rights (1)Does the company establish an internal operating procedure to deal with shareholders' suggestions, doubts, disputes and litigations, and implement based on the procedure? (2)Does the company possess the list of its major shareholders as well as the ultimate owners of those shares? (3)Does the company establish and execute the risk management and firewall system within its conglomerate structure? (4)Does the company establish internal rules against insiders trading with undisclosed.	V V	V V	(1)The Company has established an internal operating procedure, and has designated appropriate departments, to handle shareholders' suggestions, doubts, disputes and litigation. (2)The Shared Services agent helps to collect the updated information of major shareholders and the list of ultimate owners of those shares. (3)Rules are made to strictly regulate the activities of trading, endorsement and loans between the Company and its affiliates. In addition, the "Criteria of Internal Control Mechanism for a Public Company", outlined by the Financial Supervisory Commission when drafting the guidelines for the "Supervision and Governance of Subsidiaries", was followed in order to implement total risk control with respect to subsidiaries. (4)To protect shareholders' rights and fairly treat shareholders, the Company has established the internal rules to forbid insiders trading on undisclosed information. The Company has also strongly advocated these rules in order to prevent any violations.	None None None none

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Evaluation Item	Implementation Status[1]			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
3. Composition and Responsibilities of the Board of Directors (1)Does the Board develop and implement a diversified policy for the composition of its members?	V		(1)Member diversification is considered by the Board members. Factors taken into account include, but are not limited to gender, age, cultures, educational background, race, professional experience, skills, knowledge and terms of service. The Board objectively chooses candidates to meet the goal of member diversification.	None
(2)Does the company voluntarily establish other functional committees in addition to the Remuneration Committee and the Audit Committee?		V	(2)In order for the sound supervision and reinforcement of management, the Company established the Nomination and Risk Management Committee in addition to the Remuneration Committee and the Audit Committee. These functional committees shall be responsibilities for the Board of Directors.	None
(3)Does the company establish a standard to measure the performance of the Board, and implement it annually?	V		(3)The company has formulated rules and procedures for evaluating the Board's performance use Self-assessment of Board members on May 9, 2019.	None
(4) Does the company regularly evaluate the independence of CPAs?	V		(4)The Company evaluates the independence of CPAs annually, ensuring that that they are not stakeholders such as a Board member, supervisor, shareholder or person paid by the Company.	None

4. Does the listed cabinet company set up a corporate governance Special (part) unit or personnel responsible for corporate governance related matters (including, but not limited to, providing directors, supervisor to carry out business requirements, handling matters related to meetings of the Board of Directors and shareholders ' meeting in accordance with the law, handling company registration and change registration, production Board and Proceedings of Shareholders ' meeting, etc.	V		4. The company appoints the financial department officers to conduct this relevant function.	None

Evaluation Item	Implementation Status[1]			Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
5.Does the company establish a communication channel and build a designated section on its website for stakeholders, as well as handle all the issues they care for in terms of corporate social responsibilities?	V		(5)The Company provides detailed contact information, including telephone numbers and email addresses in the "Stakeholder Area" section of the corporate website. In addition, personnel are in place to exclusively deal with issues of social responsibility, ensuring that various interested parties have channels to communicate with the Company.	None
6.Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	V		The Company designates Concord Securities Co.,Ltd.to deal with shareholder affairs.	None
7.Information Disclosure (1)Does the company have a corporate website to disclose both financial standings and the status of corporate governance?	V		(1)The Company has set up a Chinese/English website (www.da-hui.com.tw) to disclose information regarding the Company's financials, business and corporate governance status.	None
(2)Does the company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and		V	(2)The Company has assigned an appropriate person to handle information collection and disclosure. The Company has established a spokesman system. Investor conference information is disclosed on the corporate	None

disclosure, creating a spokesman system, webcasting investor conferences)?			website. There are litigation and non-litigation representative in the Republic of China who are responsible for the collection of relevant information and the disclosure of major matters of the company, or for holding regular and occasional investor conferences to enhance the transparency of the company's information.	
8. Is there any other important information to facilitate a better understanding of the company's corporate governance practices (e.g., including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?	V		The Company needs to press shareholders ' meetings and investor conferences on irregular basis once a year and explain the current state of operation of the company, printing relevant information to provide investors to understand the company profile.	None
9. Please explain the improvement in the recent annual Corporate governance evaluation of the Corporate Governance center of the Taiwan Stock Exchange Co., Ltd., and propose priority enhancements and measures for those who have not yet improved: A				

Regardless of whether the evaluation item is achieved or not, the company shall state an appropriate explanation.

2.2.4(1) Information on Remuneration Committee Members：

Position	Qualifications / Name	Professional qualifications and experience	Independence analysis	Number of other public companies at which the person concurrently serves as remuneration committee member
Independent director/convener	LEE, JUI-CHU	Please refer to pages 16 to 17 Information of directors		0
Independent director (Newly appointed)	YEN SIN-HUI			1
Independent director (Newly appointed)	QIU,SHAO-ZHEN			1

(2) Attendance of Members at Remuneration Committee Meetings

1) There are 3 members in the Remuneration Committee.

2) Term of Remuneration committee: from Jun. 20, 2024 to Jun. 19, 2027, the most recent annual compensation committee met 3 times (A) as at the date of publication, and the membership and attendance were as follows:

Title	Name	Attendance in Person(B)	By Proxy	Attendance Rate (%) 【B/A】	Remarks
Independent director/convener	LEE, JUI-CHU	3	0	100%	
Independent director	YEN SIN-HUI	3	0	100%	
Independent director	QIU,SHAO-ZHEN	3	0	100%	

Other mentionable items:

1. If the board of directors declines to adopt or modifies a recommendation of the remuneration committee, it should specify the date of the meeting, session, content of the motion, resolution by the board of directors, and the Company's response to the remuneration committee's opinion (e.g., the remuneration passed by the Board of Directors exceeds the recommendation of the remuneration committee, the circumstances and cause for the difference shall be specified):
None.

2. Resolutions of the remuneration committee objected to by members or subject to a qualified opinion and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion should be specified:
No members of the remuneration committee held opposing or reserved opinions.

2.2.5 Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principles：

Item	Implementation Status[1]			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
1. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?		V	The Company intends to promote sustainable development by the management unit as a part-time unit, and there is no specific reporting mechanism at present.	Re-plan according to operational needs.

2. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?		V	The Company has not conducted risk assessments on environmental, social and corporate governance issues related to the Company's operations and has not established relevant risk management policies or strategies.	Re-plan according to operational needs.

Item	Implementation Status[1]			Deviations from the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary description	
3. Environmental Issues (1)Has the Company set an environmental management system designed to industry characteristics?		V	Each subsidiary has relevant departments responsible for environmental, safety, and health-related operations, and promotes compliance with relevant environmental protection laws and regulations.	There is no significant difference from the spirit of the Code.

(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact		V	In accordance with the relevant work codes of the Institute, each subsidiary actively promotes energy and resource conservation, continuously improves the efficiency of raw material use, and strictly implements garbage classification and resource recycling management.	There is no significant difference from the spirit of the Code.
(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	V		In the face of the risks and opportunities of climate change issues, the Company continues to pay attention to international climate change related management issues and regulatory trends.	There is no significant difference from the spirit of the Code.
(4) Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?		V	No relevant policies have been put in place.	Re-plan according to operational needs.

Evaluation Item	Implementation Status[1]			Deviations from the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary description	
4. Social Issues (1) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions	V		Each subsidiary shall establish work rules in accordance with labor laws and regulations and make them known to employees.	There is no significant difference from the spirit of the Code.
(2) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation	V		The Company has established and implemented reasonable employee welfare measures to reflect business performance in employee compensation, and hopes to achieve the business philosophy of labor-management sharing.	There is no significant difference from the spirit of the Code.
(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	V		The company implements various safety and health management related operations, holds employee health inspections from time to time every year, and implements various labor safety and health publicity, health education training and smoking cessation publicity to describe the measures for the safe and healthy working environment of employees, the	There is no significant difference from the spirit of the Code.

			education policies for employees and their implementation.	
(4) Has the Company established effective career development training programs for employees?	V		Each subsidiary shall formulate education and training methods, and hold education and training from time to time according to the actual work content needs of employees to improve their work skills.	There is no significant difference from the spirit of the Code.
(5) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies		V	The Company takes the foundry business and manufacturing as its main operating model, and formulates relevant policies according to customer requirements.	Re-plan according to operational needs.
(6)Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	V		The Company takes the foundry business and manufacturing as its main operating model, and formulates relevant policies according to customer requirements.	There is no significant difference from the spirit of the Code.

5. Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above		V	The Company has not prepared or disclosed reports of non-financial information.	Re-plan according to operational needs.
6. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, please describe any deviation from the principles in the Company' s operations:NONE				
7. Other important information to facilitate better understanding of the company' s promotion of sustainable development:NONE				

2.2.6 Climate-related information of listed companies

1 Implementation of climate-related information

project	Execution
1. Describe the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	The Company has not yet formulated relevant rules.
2. Describe how the identified climate risks and opportunities affect the business, strategy and finances (short, medium and long term).	The company has not yet formulated it.
3. Describe the financial impact of extreme weather events and transition actions.	The company has not yet formulated it.
4. Describe how the process of identifying, assessing and managing climate risks is integrated into the overall risk management system.	The company has not yet formulated it.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and key financial impacts used should be described.	The company has not yet formulated it.
6. If there is a transition plan to address and manage climate-related risks, a description of the content of the plan, and the indicators and targets used to identify and manage physical and transition risks.	The company has not yet formulated it.

7. If internal carbon pricing is used as a planning tool, the basis for pricing should be stated.	The company has not yet formulated it.
8. If climate-related targets are set, information such as the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the progress of achieving them each year should be stated. If carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon reduction credits or renewable energy certificates (RECs) to be exchanged should be stated.	The company has not yet formulated it.
9. Greenhouse gas inventory and assurance and reduction targets, strategies and specific action plans (fill in 1-1 and 1-2 separately).	The Company's current greenhouse gas emissions inventory is self-managed and voluntary, and has not been verified by an external third-party verification agency.

1-1 The company's greenhouse gas inventory and confidence in the last two years

1-1-1 Greenhouse gas inventory information

Describe the greenhouse gas emissions (metric tons CO2e), intensity (metric tons CO2e/million yuan) and the scope of the
NONE

Note 1: Direct emissions (Scope 1, i.e., emissions directly from sources owned or controlled by the Company), indirect energy emissions (Scope 2, indirect greenhouse gas emissions from the input of electricity, heat or vapour) and other indirect emissions (Scope 3, i.e., emissions from the Company's

activities, which are not indirect emissions from energy sources, but from sources owned or controlled by other companies).

Note 2: The scope of direct emissions and indirect energy emissions data shall be handled in accordance with the schedule specified in Paragraph 2 of Article 10 of this Code, and other indirect emission information may be disclosed voluntarily.

Note 3: Greenhouse Gas Inventory Standard: ISO 14064-1 issued by the Greenhouse Gas Protocol (GHG Protocol) or the International Organization for Standard-ization (ISO).
Note 4: The intensity of GHG emissions can be calculated per unit of product/service or turnover, but at least the data calculated in turnover (NT$ million) should be stated.

1-1-2 Greenhouse gas assurance information

A description of the confidence situation for the most recent two years as of the date of printing of the annual report, including the scope of the confidence, the confidence organization, the confidence criterion and the confidence opinion.
The Company's current greenhouse gas emissions inventory is self-managed and voluntary, and has not been verified by an external third-party verification agency.

Note 1: It shall be handled in accordance with the schedule specified in Paragraph 2 of Article 10 of this standard, and if the company has not obtained a complete greenhouse gas assurance opinion on the date of publication of the annual report, it shall indicate that "complete and confident information will be disclosed in the sustainability report", and if the company has not prepared a sustainability report, it should indicate that "complete and confident information will be disclosed in the public information observatory", and disclose the complete and reliable information in the next annual report.

Note 2: Assurance institutions should comply with the relevant regulations of the Assurance Institution for Perpetual Reports set forth by the Taiwan Stock Exchange Corporation and the Republic of China Securities OTC Trading Center.
Note 3: For the disclosure, please refer to the Best Practice Reference Example on the website of the

Corporate Governance Center of the Taiwan Stock Exchange.

1-2 Greenhouse gas reduction targets, strategies and specific action plans

Describe the base year of greenhouse gas reduction and its data, reduction targets, strategies, specific action plans and the achievement of reduction targets.
After the establishment of the Sustainability Department, the Company has developed relevant risk management policies for environmental, social and corporate governance issues.

Note 1: The application shall be in accordance with the schedule set forth in Paragraph 2 of Article 10 of these Guidelines.

Note 2: The base year should be the year in which the inventory is completed at the consolidated financial reporting boundary, for example, in accordance with Article 10, Paragraph 2 of this standard

A company with a capital of more than 10 billion yuan shall complete the inventory of the consolidated financial report of 113 years in 114.

Therefore, the base year is 113 years, and if the company has completed the inventory of the consolidated financial statements in advance, it can be based on the earlier year

Quasi-year, and the data of the base year may be calculated by the average of a single year or several years.

Note 3: For the disclosure, please refer to the Best Practice Reference Example on the website of the Corporate Governance Center of the Taiwan Stock Exchange.

5. Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above		V	The Company has not prepared or disclosed reports of non-financial information.	Re-plan according to operational needs.
6. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, please describe any deviation from the principles in the Company' s operations:NONE				
7. Other important information to facilitate better understanding of the company' s promotion of sustainable development:NONE				

2.2.7 Ethical Corporate Management ：

Evaluation Item	Implementation Status [1]			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
1.Establishment of ethical corporate management policies and programs				
(1)Does the company declare its ethical corporate management policies and procedures in its guidelines and external documents, as well as the commitment from its board to implement the policies?	V		(1)The Company’ s Ethical Corporate Management Best-Practice Principles is a guideline to provide high ethical standards according to the Company Act.	None None
(2)Does the company establish policies to prevent unethical conduct with clear statements regarding relevant procedures, guidelines of conduct, punishment for violation, rules of appeal, and the commitment to implement the policies?		V	(2)According to the current situation of the company and the mode of operation, the Company are not urgent to build the standards of the relevant operating procedures,and will renew the relevant standards when needs.	None
(3)Does the company establish appropriate precautions against high-potential unethical conducts or listed activities stated in Article 2, Paragraph 7 of the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies?	V		(3) Operation of the company is simple now, there is no urgent need of prevention of dishonest behavior program.The Company has developed an internal control system to prevent the risk of high dishonest behavior business activities.	None

Evaluation Item	Implementation Status[1]			Deviations from the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Explanation[2]	
2.Fulfill operations integrity policy (1)Does the company evaluate business partners' ethical records and include ethics-related clauses in business contracts?	V		(1)The Company builds the internal control procedures to convey our integrity requirements to all imporatnat business partners before the transaction.	None
(2)Does the company establish an exclusively (or concurrently) dedicated unit supervised by the Board to be in charge of corporate integrity?	V		(2)The Company established the "Corporate Integrity Team" under the Board's supervision and submits quarterly reports to the Board of Directors.	None
(3)Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	V		(3)The Company builds the internal control procedures to provent conflicts of Interest .	None
(4)Has the company established effective systems for both accounting and internal control to facilitate ethical corporate management, and are they audited by either internal auditors or CPAs on a regular basis?	V		(4)The Company has established accounting and internal control systems to ensure integrity in our operations. After internal auditors have analyzed and reviewed the annual audit program periodically or irregularly according to the risk evaluation results, the Company will compile them into an audit report.	None
(5)Does the company regularly hold internal and external educational trainings on operational integrity?		V	(5)The Company carries out internal and external training on ethical rules, conflicts of interest, and all other related subjects. The Company holds the integrity training individually.	None

3.Operation of the integrity channel (1)Does the company establish both a reward/punishment system and an integrity hotline? Can the accused be reached by an appropriate person for follow-up? (2)Does the company establish standard operating procedures for confidential reporting on investigating accusation cases? (3)Does the company provide proper whistleblower protection?	 V	V V	(1) Although no system of prosecution and reward has been established, the Company establishes various reporting channels so that employees and relevant people can report improper business behaviors through phone or email. (2) Whistleblower matters to provide informative information, processing, without naming, has a certain degree of protection effect. (3) The whistleblower is anonymous, and determine appropriate actions against reprisal of complaints.	None None None
4.Strengthening information disclosure (1)Does the company disclose its ethical corporate management policies and the results of its implementation on the company's website and MOPS?	V		The Company's Ethical Corporate Management Best-Practice Principles and the results of our implementation have been posted on the Company's Chinese / English website and MOPS.	None
5.If the company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies, please describe any discrepancy between the policies and their implementation.: There have been no differences.				
6.Other important information to facilitate a better understanding of the company's ethical corporate management policies (e.g., review and amend its policies).:none。				

Note: Regardless of whether the evaluation item is achieved or not, the company shall state an appropriate explanation.

Corporate Governance Guidelines and Regulations: Please refer to the Company's website.

2.2.8 Other Important Information Regarding Corporate Governance: None

2.2.9 Internal Control Systems

(1) Internal Control Systems：

Da Hui Limited

Statement of Internal Control System

March 10, 2026

Based on the findings of a self-assessment, Da Hui Limited(Da Hui) states the following with regard to its internal control system during the year 2024:

1. Da Hui ’ s Board of Directors and management are responsible for establishing, implementing, and maintaining an adequate internal control system. Our internal control is a process designed to provide reasonable assurance over the effectiveness and efficiency of our operations (including profitability, performance and safeguarding of assets), reliability,
timeliness, transparency of our reporting, and compliance with applicable rulings, laws and regulations.
2. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing its stated objectives. Moreover, the effectiveness of an internal control system may be subject to changes due to extenuating circumstances beyond our control. Nevertheless, our internal control system contains self-monitoring mechanisms, and Da Hui takes immediate remedial actions in response to any identified deficiencies.
3. Da Hui evaluates the design and operating effectiveness of its internal control system based on the criteria provided in the Regulations Governing the Establishment of Internal Control Systems by Public Companies (herein below, the Regulations”). The criteria adopted by the Regulations identify five key components of managerial internal control: (1)control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring activities.
4. Da Hui has evaluated the design and operating effectiveness of its internal control system according to the aforesaid Regulations.
5. Based on the findings of such evaluation, Da Hui believes that, on December 31,2024, it has maintained, in all material respects, an effective internal control system (that includes the supervision and management of our subsidiaries), to provide reasonable assurance over our operational effectiveness and efficiency, reliability, timeliness, transparency of reporting,
and compliance with applicable rulings, laws and regulations.
6. This Statement is an integral part of Da Hui ’ s annual report and prospectus, and will be made public. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Law.
7. This Statement was passed by the Board of Directors in their meeting held on March 10, 2026, with none of the seven attending directors expressing dissenting opinions, and the remainder all affirming the content of this Statement.

Da Hui Limited

Chairman：HSU, CHENG-CHIEN

General Manager：HSU, MENG-CHIEH

(2)If the government requires the company to entrust the Accountant project to review the internal control system, should expose the accountant review report:none

2.2.10 The penalties, main deficiencies and improvements stipulated by the company and its internal personnel in accordance with the law and the internal control system for internal personnel violations in the most recent year and up to the annual report as at the date of publication: None 3.3.11 Important resolutions of the shareholders ' meeting and the Board of directors for the most recent year and the publication date of the annual report:

Major Resolutions of Shareholders' Meeting and Board Meetings

Date	Item	Major resolutions
2025.03.10	Board meeting	1. Proposed amendments to the company's Articles of Association. 2. Appointment of the 2025 fiscal year audit-certified accountants and evaluation of accountants' independence and competence. 3. Allocation of directors' remuneration for the 2024 fiscal year. 4. Allocation of managers' and employees' remuneration for the 2024 fiscal year. 5. Consolidated financial quarterly report and business report for Q4 2024. 6. Distribution of profits for the 2024 fiscal year. 7. Assessment of the effectiveness of the internal control system and the internal control system declaration for the 2024 fiscal year. 8. Proposed amendments to the company's endorsement and guarantee operation procedures. 9. Subsidiary financing application. 10. Adjustment of executive compensation. 11. Convening of the company's 2025 annual shareholders' meeting.
2025.05.14	Board meeting	1. The company's 2025 audit engagement fee case. 2. The company's 2025 Q1 consolidated financial quarterly report case. 3. The company's general principles for pre-approval of non-assurance service policies. 4. Management liability insurance case. 5. The company's case of fund lending to 100% subsidiaries.
2025.06.18	Shareholders' meeting	1. Proposal for the approval of the 114th fiscal year business report and financial statements, submitted for approval. 2. Proposal for the distribution of earnings for the 114th fiscal year, submitted for approval. 3. Proposal for the amendment of the company's articles of association, submitted for discussion. 4. Proposal for the revision of the company's endorsement and guarantee operating procedures, submitted for discussion.
2025.08.27	Board meeting	1. The company's consolidated financial quarterly report for Q2 of 2025, submitted for review. 2. The company's 2024 annual sustainability report, submitted for review.

Date	Item	Major resolutions
		3. The company's proposal for providing funds to a 100% subsidiary, submitted for review. 4. The proposal for intercompany funding between 100% subsidiaries within the group, submitted for review. 5. The proposal for financing for subsidiaries within the group, submitted for review.
2024.11.12	Board meeting	1. The company's consolidated financial quarterly report for Q3 2025 is submitted for review. 2. The company's bank financing limit application is submitted for review. 3. The endorsement and guarantee cases between 100% parent and subsidiary companies within the group are submitted for review. 4. The company's annual budget plan for 2026 is submitted for review. 5. The company's annual audit plan for 2026 is submitted for review. 6. The capital increase case of subsidiary Huan Hsin Electrical System (M) Sdn. Bhd. is submitted for review. 7. The capital increase case of subsidiary Speedy Momentum Sdn. Bhd. is submitted for review.
2025.12.24	Board meeting	1. The 100% wholly-owned subsidiary within the group is handling the dissolution and liquidation case, and submission for review is requested.
2026.03.10	Board meeting	1. Proposed amendments to the Company's Articles of Incorporation, submitted for review. 2. Proposal for the distribution of directors' remuneration for the Company for the year 2025, submitted for review. 3. Proposal for the distribution of managers' and employees' remuneration for the Company for the year 2025, submitted for review. 4. Proposal for adjustments to the remuneration of subsidiary management, submitted for review. 5. Proposal for the Company's 2025 Q4 consolidated financial quarterly report and business report, submitted for review. 6. Proposal for the distribution of the Company's earnings for the year 2025, submitted for review. 7. Proposal for the Company's 2025 "Internal Control System Effectiveness Assessment" and "Internal Control System Statement," submitted for review. 8. Proposal for the Company's lending of funds to 100% owned subsidiaries, submitted for review. 9. Proposal to amend certain items of the Company's internal control system and audit rules, submitted for review. 10. Proposal to convene the Company's 2026 annual general meeting of shareholders, submitted for review.
2026.5.12	Board meeting	1. The company proposes for review the appointment of auditors for the 2026 audit, as well as the evaluation of the auditors' independence and suitability. 2. The company's consolidated financial quarterly report for Q1 2026 is submitted for review.

Date	Item	Major resolutions
		3. The company proposes for review the general principles for pre-approving non-assurance services. 4. The directors' liability insurance case is submitted for review. 5. The company's case of providing funds to a 100% subsidiary is submitted for review.

2.2.11 The main content of any dissenting opinions recorded or stated in writing by directors or supervisors regarding important resolutions passed by the board in the most recent annual report and up to the date of printing of the report.: None

2.3、Information Regarding the Company's Audit Fees and Independence

Unit: NT$ thousands

Name of accounting firm	Names of CPAs	Period covered by the CPA audit	Audit fees	Non-audit fees	Total	Remarks
KPMG Accounting firm	Marie Chi	2025.1.1~2025.12.31	5,043	206	5,249	English translation of the financial report Tax reporting
	MAY Yang	2025.1.1~2025.12.31				

Note:If the Company has changed CPA or Accounting Firm during the current fiscal year, the company shall report the information regarding the audit period covered by each CPA and the replacement reason.

(1)When the non-audit fees of payable to Da Hui's independent auditor and the affiliated enterprise is exceeding one-fourth of audit fees, the Company should disclose the amount of audit and non-audit fees: none.

(2) If the accounting firm is replaced and the audit fees paid for the successor is reduced, the audit fees of former and successor and the reason of decreasing shall be disclosed: none.

(3) If the audit fees are reduced by more than 15% compared with the previous year, the reduction amount, proportion and reason shall be disclosed.

2.4、The Reply of Former CPAs : NONE.

2.5、Da Hui's chairman, directors, chief executive officer, chief Financial officer, and managers in charge of its finance and accounting operations did not hold any positions within Da Hui's independent audit Firm or its affiliates in the most recent year.

2.6、Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders:

(1)

Title	Name	2025		As of Apr. 20, 2026	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Chairman	Representative of Liongate Investments Limited：HSU, CHENG-CHIEN	–	–	–	–
Director	HSU, HUNG-CHUN	–	–	–	–
Director	HSU, MENG-CHIEH				
Director	CHANG, WEI-HUAN	–	–	–	–
Director	CHEN, HIS-CHIN	–	–	–	–
Independent Director	YEN SIN-HUI	–	–	–	–
Independent Director	LEE, JUI-CHU	–	–	–	–
Independent Director	QIU,SHAO-ZHEN				
General Manager	HSU, MENG-CHIEH				
Vice General Manager	CHANG, WEI-HUAN	–	–	–	–
chief Financial officer	WANG,YAO-HONG	–	–	–	–
Internal auditing officer	LU WEN-CHING	–	–	–	–
Major Shareholder	LIONGATE INVESTMENTS LIMITED	–	–	–	–
Major Shareholder	WIN RIDE INVESTMENTS LIMITED	–	–	–	–

(2) Shares Trading with Related Parties：none

(3) Shares Pledge with Related Parties：none

2.7、Relationship among the Top Ten Shareholders who are related to each other or as spouses, within two degrees of kinship ：

Name	Current Shareholding		Spouse's/minor's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees	
	Shares	%	Shares	%	Shares	%	Name	Relationship
LIONGATE INVESTMENTS LIMITED	16,321,000	41.32	0	0	0	0	none	-
representative：HSU, HUNG-CHUN	0	0	0	0	0	0	HSU, CHENG-CHIEN	Brothers
WIN RIDE INVESTMENTS LIMITED	14,047,000	35.56	0	0	0	0	none	-
representative：HSU, CHENG-CHIEN	0	0	0	0	0	0	HSU, HUNG-CHUN	Brothers
Cheng Han Investment Co.,Ltd.	1,750,000	4.43	0	0	0	0	none	-
representative：Wen Taijuan	1,575,000	3.99	0	0	0	0	WUN,TAI-JYUN	natural person
WUN,TAI-JYUN	1,575,000	3.99	0	0	1,750,000	4.43	none	-
JHUANG,RUEI-HUA	618,000	1.56	0	0	0	0		
CHEN,HONG-TU	486,000	1.23	0	0	0	0	CHEN,CHANG-YOU CHEN,CHANG-JHIH	Father and son Father and son
CHEN,CHANG-YOU	320,000	0.81	0	0	0	0	CHEN,CHANG-JHIN CHEN,HONG-TU	Brothers Father and son
CHEN,CHANG-JHIH	261,000	0.66	0	0	0	0	CHEN,CHANG-YOU CHEN,HONG-TU	Brothers Father and son
CHEN,MING-LONG	216,000	0.55	0	0	0	0		
GUO,DE-FA	173,000	0.44	0	0	0	0		

Note1.All the top 10 shareholders shall be listed, and those who are shareholders of legal persons shall make separate names of the shareholders and the names of the representatives of the legal persons.

Note 2: The calculation of shareholding ratio refers to the calculation of shareholding ratios in their own name, spouse, minor children or the use of other persons.

Note 3: Shareholders, including legal and natural persons, listed in the previous unveiling shall disclose their relationship with each other in accordance with the Criteria Governing the Preparation of Financial Reports by Public Companies.

2.8 Ownership of Shares in Affiliated Enterprises.

Ownership
December 31,2025

Unit: shares/ %

Affiliated Enterprises(Note 1)	Ownership by the Company		Direct or Indirect Ownership by Directors, Supervisors, Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
Focus Group Co., Ltd.	8,758	100.00	-	-	8,758	100.00
Speedy Momentum Limited (BVI) Ltd.	2	100.00	-	-	2	100.00
Da HuiLimites(Taiwan)	600	100.00	-	-	600	100.00
TRENDIN Co., Ltd.	2,550,000	100.00	-	-	2,550,000	100.00
Aspire Solutions Limited (Note1)	2,000	40.00	-	-	2,000	40.00

Note1:long-term investments at equity method

III. Capital Overview

3.1 Capital and Shares

3.1.1 Source of Capital

(1)Issued Shares

Unit: shares/ %

Month/ Year	Authorized Capital			Remark
	Issued shares (Note)	Unissued shares	Total	
Nominative Common Stock	39,500,000	11,500,000	50,000,000	listed company at over-the-counter market

Note: Please indicate whether the stock is a listed or listed company at over-the-counter market. (if this stock with transaction limits ,the related information shall be disclosed.)

(2)The process of capital formation

Unit:thousand shares NT$ thousands

Month year	Issue price	Authorized Capital		Capital Stock (Issued Shares)		Remark		
		Shares	Amount	Shares	Amount	Source of Capital	Capital Increased by Assets Other than Cash	other
2011.12	US$1	50,000	US$50,000	50,000	US$50,000	Capital incorporation	–	–
2012.9	NT$10	50,000,000	NT$500,000	17,064,525	170,645	Issuance new charges of Depositary Shares	–	(note)
2013.4	NT$10	50,000,000	NT$500,000	35,000,000	350,000	Issuance new charges of Depositary Shares	-	-
2014.6	NT$10	50,000,000	NT$500,000	39,500,000	395,000	Capital increased by Cash	-	-

note：the par value :10。

3.1.2 List of Major Shareholders

As of 2026/06/18
Unit：share；%

Shareholder's Name	Shares	Percentage
LIONGATE INVESTMENTS LIMITED	16,321,000	41.32
WIN RIDE INVESTMENTS LIMITED	14,047,000	35.56
Cheng Han Investment Co.,Ltd.	1,750,000	4.43
WUN,TAI-JYUN	1,575,000	3.99
JHUANG,RUEI-HUA	618,000	1.56
CHEN,HONG-TU	486,000	1.23
CHEN,CHANG-YOU	320,000	0.81
CHEN,CHANG-JHIH	261,000	0.66
CHEN,MING-LONG	216,000	0.55
GUO,DE-FA	173,000	0.44

3.1.3 Dividend Policy and Implementation Status

(1) Dividend Policy

According to articles of Incorporation

A If earnings are available for distribution at the end of a fiscal year, the Company should accrue 1%-3% of net earnings before tax as the employee's compensation and accrue within 3% of net earnings before tax as the director's compensation. When there is accumulated loss, the remaining net earnings should be withholding the amount of accumulated loss.

B If earnings are available for distribution at the end of a fiscal year, the Company needs to offset any loss from prior year(s) and paying all taxes and then distributes 10% of net earnings to legal Reserve. The remaining net earnings can be distributed along with prior accumulated unappropriated retained earnings. The Board of Directors will consider the above-mentioned factors when making the dividend distribution proposal. Dividends will be distributed in accordance with the resolution approved by the Board of Directors and at the annual shareholders' meeting.

C When distribution of the employee's compensation, director's compensation and the dividend by cash, the currency must be new Taiwan dollars.

(2) Proposed Distribution of Dividend：

The proposal for the distribution of 2025 profits was passed at the meeting of the Board of Directors on March 10,2026. The proposal for a cash dividend of:

A bonus for employees: NT$458,595

B compensation for directors: NT$458,595

C cash dividend for shareholders' $ 0.8 per shar, NT$31,600,000 total shares

3.1.4 The impact of the proposed pro bono rights issue on the company's business performance and earnings per share: none.

3.1.5 Employee Bonus and Directors' and Supervisors' Remuneration：

(1) Information Relating to Employee Bonus and Directors' and Supervisors' Remuneration: Please refer to the Articles of Incorporation.

(2) The accounting treatment for the evaluation of employee dividends and the estimated remuneration amount of directors and supervisors, the basis for calculating the number of shares in the distribution of stock dividends and the difference between the actual distribution amount and the estimated number of persons in this period The company's employee dividends and directors ' remuneration are based on the ratio set out in the Articles of association and are estimated in accordance with this.

When there is a difference between the actual distribution amount and the estimated number of subsequent shareholders ' meetings, it shall be treated in accordance with the changes in the accounting estimates and adjusted annually by the shareholders ' meeting as the profit and loss of the annual resolution of the shareholders ' meeting. The company does not have Supervisors elected.

(3)The Distribution of Dividend has been approved by the Board of directors and has not yet been approved by the shareholders ' meeting:

The 2025 Distribution of Dividend was approved by the Board of directors on March 10, 2026 and has not yet been approved by the shareholders ' meeting.

(4) The surplus allocation case has been approved by the shareholders ' meeting: None

(5)The actual distribution of employee dividends and the remuneration of directors and supervisors in the previous year (including the number of shares issued, the amount and the share price), the differences between the dividends and directors of the recognized employees and the remuneration of the supervisors should be explained by the difference, cause and circumstances: The company's

2025 distribution situation is consistent with the number of recognition.

3.1.6 Buyback of Treasury Stock：None

3.2、Bonds：None.

3.3、Preferred Stocks：None.

3.4、Global Depository Receipts：None.

3.5、Issuance of Employee Stock Options：None.

3.6、Status of New Shares Issuance in Connection with Mergers and Acquisitions：None.

3.7、Handling of Mergers, Acquisitions, or Subscription of New Shares from Other Companies：None.

3.8、Financing Plans and Implementation:

Company Name	5276F-Da Hui
Date of the Financial plan	103/05/23
Data of the Board Approval	Unchanged
Item	1. Capital Increased by Cash
The serial no of the financial plan	1
The nature of this financial plan	2.Enrich Working capital
The amount of capital	148,500
Start year	2014
Predict complete date	September 30,2014

The schedule of this financial plan

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
2014	0	5,500	143,000	0
2015	0	0	0	0

IV.Operation Highlights

4.1 Business Activities：

4.1.1 Business scope:

(1)Main elements of the business

Our company mainly focuses on the manufacturing and sales of motorcycle parts and LED lights, with product applications ranging from motorcycles to LED-related products..

(2) 2025 main products and their business proportion

unit:NT$ thousands

Product Category	revenue amount	Percentage
LED Lights	127,476	13.84
Locomotive	792,842	86.16
Total	920,318	100.00

(3) Current merchandise (service) projects:

The company's business products are mainly divided into two categories: LED lights and motorcycles.

(A) LED lighting: LED decorative lights, shaped lights, and gardening lights, etc.

(B) Locomotive category: including locomotive special wiring harness, locomotive stopwatch, luminaire module and floating bucket.

(4) New Goods (services) planned for development:

The company's future product development Direction Department of the Business Department for customer needs and product development trends, the development of products in line with market trends and values and baby toddler product design company cooperation product development and marketing, process and technology development, to enhance the process technology capabilities, the introduction of newer automation equipment.In order to improve production efficiency and product quality as the direction of work development, the planned development of the product is listed as follows:

(A) Digital electronic code table.

(B) LED headlamps.

4.1.2 Industry profile

(1) Current situation and development of industry"

The company first established Huan Hsin Electrical System (M) Sdn in Penang, Malaysia, in 1996. Bhd., mainly engaged in the manufacture of locomotive dedicated wire wiring harness manufacturing, and later in 2000 in Malaysia set up Speedy Momentum Sdn. Bhd. and 2007 in Weihai, Shandong Province, China set up Jin Fu Electronics Co., Ltd., the main products include locomotive special wiring harness, locomotive lamp group, locomotive stopwatch and baby child safety products, product application range from the locomotive industry to children's safety related products.The following will be explained for the locomotive industry and the children's safety products industry:

A.locomotive industry:

(a)Development trend of global locomotive industry:

Locomotives originated in Europe and the US and other places, after World War II, the rise of Japanese locomotive manufacturers, coupled with the use of locomotive characteristics suitable for the use of developing countries, the Asian region is currently the world's largest locomotive market, while Japanese manufacturers take advantage of the location, HONDA, YAMAHA, SUZUKI and KAWASAKI gradually become global leaders.

Because of the complex structure of locomotive, the main parts are engine system, frame system, exhaust gas emission control system, transmission system, steering and suspension system, body and other six systems, in addition to locomotive position lights (such as front lights, rear lights and directional lights), code meter and wiring harness, etc.Among them, the beauty and popularity of locomotive position lamp and code meter design affect people's willingness to buy, and wiring harness, like the nervous system of human body, runs through the main systems as a message or power transfer function, and its quality is competence the smoothness and safety of locomotive operation. Therefore, the industry has a focus on service, pollution, development of the country prevails, centre-back system, technology-intensive and mass production, attention to R & amp; D and European and American Japanese manufacturers technical cooperation and other characteristics.Compared with other industries, a wide range of locomotive parts projects, the production of the required technology is widely close to the car, so the locomotive industry is a high-tech intensive industry, manufacturers in pursuit of production efficiency, more use of the centre-back system to reduce costs.

Although the locomotive industry has entered a mature period in the developed countries, but on the whole, the locomotive industry in response to the changes of the times, manufacturers are not actively developing new products, and the use of a variety of possible scientific and technological innovation, in order to improve the use of locomotives, the locomotive industry will not enter the recession, become a sunset industry. The company is located in Huan Hsin Electrical System (M) Sdn, the son Company of Malaysia. Bhd. Mainly engaged in locomotive special wiring harness and locomotive lighting module development design and manufacturing, SM is mainly engaged in code table and float development design and manufacturing, at present Dahui has accumulated more than more than 10 years of experience in the field, quality and delivery coordination has been recognized by customers, has become Malaysia's locomotive OEM manufacturers of the main object of cooperation, with the growth of locomotive sales and close cooperation with locomotive OEMS has led to the growth of the company's Malaysian subsidiary's performance. Outlook for the future: Because of Asia's large population, low national incomes and underdeveloped public transport systems, locomotives have become increasingly common for individual daily means of transport and production of industrial shellfish, creating great potential for development in the Asian locomotive market.

In the future, major markets will be transferred from developed countries such as Europe and the US and Japan to developing countries such as Asia and Latin America.

(b)Development trend of locomotive industry in Malaysia:

The locomotive industry is one of the most valued industries in Malaysia, and as the Malaysian government is committed to opening up more new paths, the initiative has brought cities and towns closer together and increased people's demand for transportation, especially as locomotives have grown most notably, according to the Federation of the Asian The statistics of Motorcycle Industries (Asian Locomotive Industry Federation), due to the lightweight, inexpensive and highly mobile characteristics of locomotives, has led to a steady growth in sales in recent years, with 2015-2017 sales of 382 units, 398 units and 441 units, respectively,

The total number of locomotive sales in Malaysia has grown steadily in recent years, although Malaysia's locomotives have not yet reached saturation in terms of the average holding rate of one locomotive per 3 people in the country. Expressway does not prohibit the use of expressway regulations, so the highway can see the traces of driving locomotives, the most popular locomotive in Malaysia is the exhaust capacity of less than 125cc four-stroke curved beam car (Cub), but in recent years, the Rapid Kedar (Scooter) locomotive trend, Automatic shift Speed Kedar locomotives provide a more convenient option for city owners who face traffic jams every day.

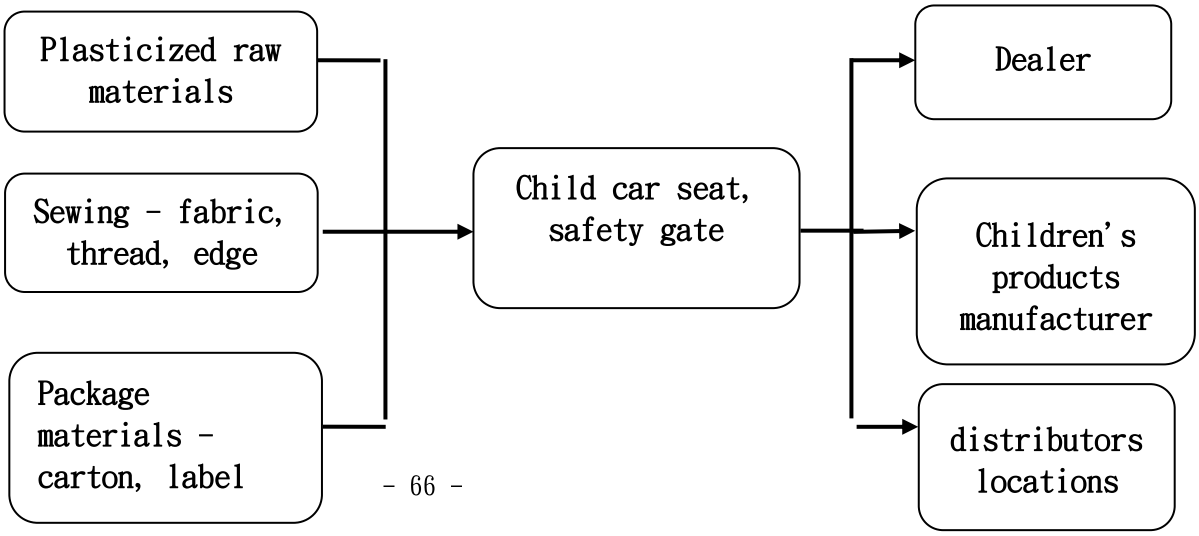
In recent years, in line with the Government's implementation of the new Economic Policy transformation plan, the introduction of a number of huimin programs to expand domestic demand, such as the abolition of locomotive import

duties and the repair of domestic roads to shorten the suburban distance, many motorists have to face the problem of traffic jams, transfer locomotives to move, invisibly promote the sale of locomotive in Malaysia. In addition, under the Environmental protection issue, 2006 Malaysian formally joined the United Nations World Vehicle Regulations Coordination Forum (WP29), in order to meet the relevant standards set by the organization, Malaysian government requirements from 2014, locomotives must meet at least three issues of environmental emission standards, 2016 continued to promote four issues of environmental emission standards, in addition to,
Malaysian will also promote the car lamp European certification, a locomotive luminaire from the current three groups to four groups, the next four years expected locomotives will gradually produce considerable replacement demand. In addition, in early 2010, the East Association Ten plus one officially entered into force, the Southeast Asian Association regional Economic Plus Rapid integration, driving the economic growth of the countries of the Eastern Association, the locomotive market will grow rapidly.Because the ASEAN Free Trade Agreement (AFTA) will increase the liberalization of the locomotive market in the East Association region,
Leveraging the development potential of the East Association market will provide the Malaysian locomotive industry and parts manufacturers with extension Opportunities to show off the export market

Industry upstream, middle and downstream chart

children's safety products:

upstream middle downstream



(2) Development trend of products

(A)locomotive industry:

Locomotive type Due to the increasing concern about environmental pollution and the safety of steam locomotives, locomotive components for new practitioners, no matter in the development of molds, process design and product planning, and even the model of customer cooperation and development are not only the investment of plant and equipment, or the recruitment of technical personnel can be cut into, several major Japanese locomotive manufacturers such as HONDA , YAMAHA and SUZUKI in order to innovate and improve locomotive efficiency, and in line with higher locomotive safety standards and environmental quality, they continue to develop new products, and pay more attention to technical cooperation with long-term supply chain manufacturers, locomotive manufacturers in order to maintain them R & D technology and higher standards of product quality, It facilitates the development of components for upstream manufacturers in collaboration with newer technologies, higher unit prices and high profits. At present, YAMAHA is actively training the company as its main supplier in the East Association, the future operation of the company has a positive development. As the locomotive market in Indonesia, Vietnam and Thailand has about 8 million new vehicles, 350~400 and 2.5 million units a year, and the Malaysian market has more growth potential, potential competitors are also dominated by these markets, so that the company has a foothold in Malaysia, and look at the development potential of other East association markets, also for the company's future market development direction.

B. LED Lights:

With the shift in operational focus, sales of infant and toddler products have declined year by year in recent years, gradually being replaced by LED lighting products. LED lighting products are produced and assembled according to customer designs and requirements, and after accumulating relevant technical experience, the design and production capabilities are further enhanced.

4.1.3 Technology and R & D overview

(1) Technical level and research and development of the business:

Since 2003, the company has signed a technical assistance contract with Confucianism billion company for the development of lamps and lanterns, which provides drawings, quality control flow diagrams, assembly parts details, equipment and test tool details, inspection standards, test methods, educational training and other technologies, as the company is a manufacturer of headlights components, Therefore, the company in the payment of Confucianism billion company's rights and benefits, is commissioned to design the product when the annual sales, deduction when the annual sales of this product to Confucianism billion company procurement of raw materials and ancillary materials after the net amount of 2% payment. The company in 2005 set up a laboratory, with the new machine development of the control capacity, so since 2006, began to entrust Hongyi industry design and then the design drawings commissioned mold factory to open mold, and then the mold sent back to Malaysia for production, the Commission only to pay the design costs, no 2% rights ; The company since 2008, no new products have been commissioned by Confucianism billion company design, development, because the company has been 10 years of experience in the production of luminaire modules, and the acquisition of light matching machine, Lucid shape optical design software, Catia design software and the appointment of optical designers, since 2013,

Has designed and developed its own luminaire module and since 2017

the company and customers to cooperate in the development of

production has been official mass production sales to help. In the future, the company will be facing ODM plant planning, the current planning business secret protection measures are as follows:

(A) All new employees are required to enter into a confidentiality undertaking, while those involved in R &D projects are required to enter into a project confidentiality contract.

(B) Establish a complete R &D database to ensure that all R & D and business data are kept intact and that access to the database is set.

(C) R & D is based on project control, non-participating project personnel must not be exposed to relevant data, and prohibit R & D Personnel data exchange, can share the module data, borrowing needs to be registered by the head of department.

(D) R & D personnel computers cannot be linked to the Internet externally; USB uses a control record.

(E) Confidentiality of individual equipment cost information to avoid competitor attacks or customer requests for price reductions.

(F) application for a patent right.

(2) Research and development personnel and their learning experience:

As of March 31, 2026 the company has a total of 13persons. The distribution of its academic qualifications are as follows:

Unit：person

year / person academic qualifications	2023	2024	2025	March 31,2026
Doctor	-	-	-	-
Masters	-	-	-	-
bachelor (inclusive)	11	15	14	13
Total	11	15	14	13

4.1.4 Long-term and Short-term Development

1. Short-term Development

(1) Focus on OEM/ODM business, in addition to adding existing customers new machine types, new product line orders, and actively strive for new customers, so that the company's turnover and profit stable growth.

(2) The establishment of semi-automated production equipment, the development of high value-added products, and to enhance product design capabilities, quality and efficiency.

(3) Strengthen the R & D Department team, strengthen the recruitment of high-quality personnel and training, to enhance the effectiveness of R & amp; d.

(4) Strengthen the company's financial management functions, enhance risk

control.

2. Long-term Development

(1) Strengthen the production capacity of investment companies to reduce the cost of raw materials.

(2) Continue to attract outstanding talent, strengthen marketing, R & D and management capabilities, to maintain the overall competitiveness of the company.

(3) Expand overseas business capabilities, cooperate with the needs of operation, grasp the market and technology development trends.

4.2 Market and Sales Overview

4.2.1 Market Analysis

1. Sales (Service) Region：

unit:NT$ thousands

Region \ year	2024		2025	
	Amount	%	Amount	%
America	156,896	17.58	127,476	13.84
Asia	735,448	82.42	792,842	86.16
total	892,344	100.00	920,318	100.00

2、Market Share (%)：

(1) Children's safety products:

As a result of the baby product industry covers a large range, no brand or brand awareness is not high small and medium-sized enterprises, the company to OEM business-oriented and non-industry leaders, no professional institutions or government-related master units for individual operators of the market share of detailed statistics.

The company's main customers SUMMER and DIONO are well-known brands.

(2) Locomotive industry:

According to the Malaysia Motorcycle Association's survey report, the total motorcycle sales in Malaysia in 2024 are 567,332 units, with Honda accounting for 29.97%, YAMAHA for 61.77%, and MODENAS for 6.63%. It is estimated that our company's market share in motorcycle components in 2024 will be approximately 66% for wiring harnesses, 14% for motorcycle speedometers, 32% for headlights, 27% for tail lights, and 35% for turn signals.

3、The future supply and demand situation and growth of the market:

(1) Children's safety products

The demand for infant and young children's products is mainly affected by the population and economic environment. The main sales of products of our production products are North America, and North America has not changed significantly in the two aspects of population changes and economic environment. The expansion is not smooth, and the proportion of revenue has

(2) Locomotive industry:

The locomotive industry is a popular industry in Malaysia, and as the Malaysian government is committed to opening more new roads and raising people's demand for locomotives, according to Federation of Asian Motorcycle Industries (Asia Locomotive Industry Federation),The sales volume of locomotive is 441 in 2017. As the average holding rate of one locomotive per 3 people in Malaysia, Malaysian locomotives have not yet reached saturation. In conjunction with the Malaysian Government's accession to the United Nations World Forum for the Coordination of Vehicle Regulations (WP29), locomotive engines must meet the relevant standards and the head taillights should have at least a fixed distance from the directional lights to comply with European safety regulations. To cooperate with the locomotive OEM manufacturers to introduce a new generation of standards of locomotives, wiring harnesses and lamps must be redesigned and manufactured to meet the new standards, in summary, the supply and demand of locomotive components will continue to grow.

4、Competitive niche:

(1) Precision mold design and development process

The company has the ability to quickly will be customers ' needs and ideas, The necessary technology and specifications of its products, to assist in the design and development of mold capabilities, in order to achieve the needs of customer-leading process, the early development mechanism and experimental mold investment, the company has become one of the conditions of the core supply chain of customers.

(2) Ability of product level and vertical integration

Because of the complex locomotive structure, the locomotive industry needs Capital and technology intensive, the integration of upstream and downstream supply chain can shorten the customer's product development stage, reduce the cost, the company will continue to deepen the operation of the core products, and extend the development of other parts of the locomotive main product, and do a good job of vertical integration with the supply chain work, to achieve the best logistical and cost support.

(3) High-quality products and services

The company strives to provide customers with high quality products and services at competitive prices, in accordance with the norms of ISO9001 international certification for production and management, and adhere to the spirit of "QCDS(quality, cost, delivery, service)", to provide customers with the highest level of service.

(4) Accumulation and operation of customer relationship

With customers to establish long-term and stable relations of cooperation, at any time to provide customers with information on various products, or from the customer to obtain the impact of cooperative relations and competitive advantage of the information, to cultivate a good interaction and understanding with customers.

5. Advantages, disadvantages and responses to the development vision

(1) Favorable factors:

A. Good cooperative relationship between international factories

The company's locomotive components products customers, for the industry's international factory, products by customer certification specifications and quality in line with their needs, that is, discharged into the production line, the company by virtue of excellent production and product management capabilities, and deeply trusted by customers, and then become a business partner, Provide customers with real-time goods and services and actively participate in customer promotion of green procurement, in order to improve their own dedication and enhance cooperation relationship.

B. Excellent tooling development capability

The company with customer demand, with excellent mold development capabilities, in good quality control, product safety in line with the standards of Europe and the US to win trust from customers.

(2) Adverse factors and Countermeasures:

The risk of labor costs increases

The company's business in processing, assembly are dependent on many manpower, in the face of recent years in China and Malaysia, the increase in labor costs, so that the company's direct labor costs as a proportion of production costs gradually rose.

Countermeasures:

The company is committed to dispatched improvement, improve the production ratio in the process, and continuously improve the production process, to reduce the dependence on labor, and through staff education training, so that the learning curve rise, improve the efficiency of personnel use, and then reduce the needs of personnel in the process. Furthermore, the Company build Vietnam production base for baby children's products to adjust to the market changes of future.

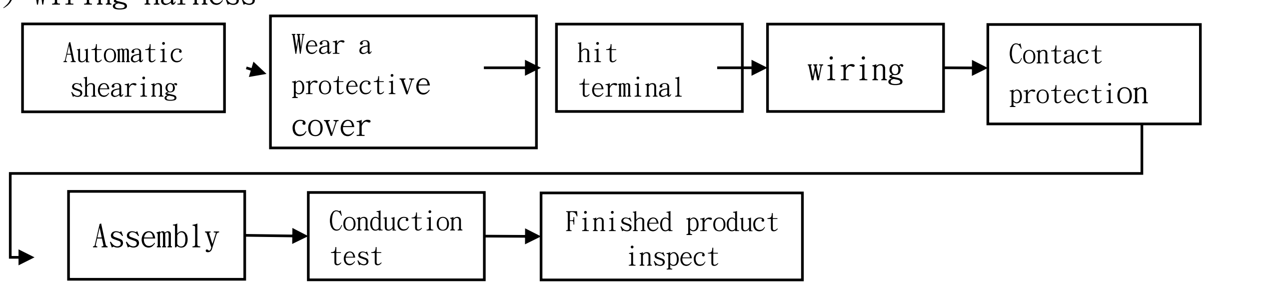
4.2.2 Important use and production process of major products

1. Major Products and Their Main Uses

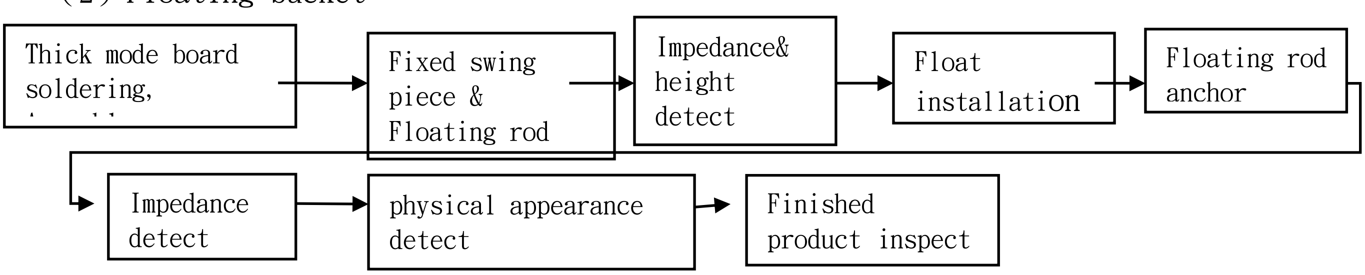
major products	Main Uses
Children's safety products	Baby Toddler product refers to the child safety seat installed in the car seat, in order to maintain the safety of infants and young children ride, stroller, jumping bed and cloth pad and other related products.
Locomotive products	Locomotive products are mainly used in the production of locomotive special wiring harness, locomotive lamp group and locomotive stopwatch as the main use of locomotives for the normal operation of the relevant products.

2. Production process of the major products:

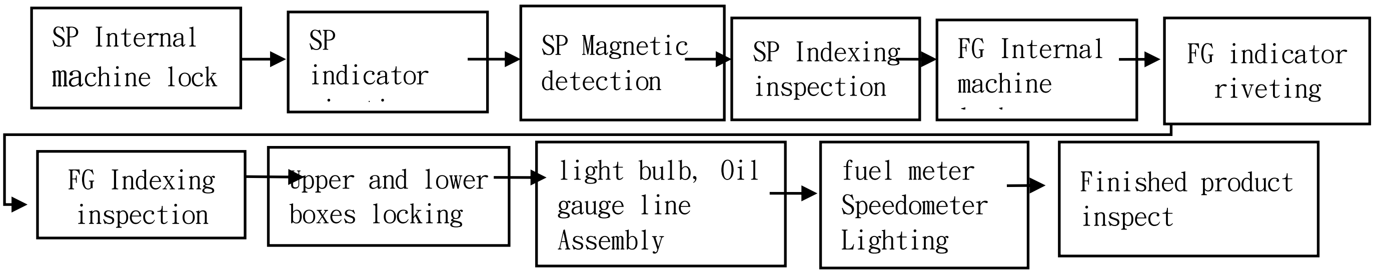
(1) Wiring harness:



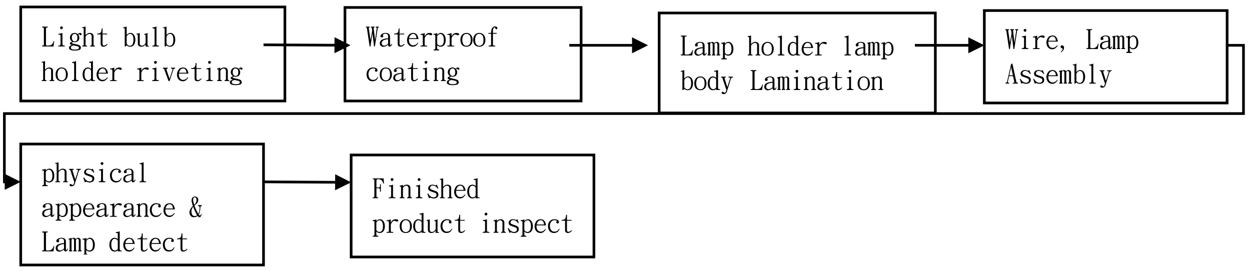
(2) Floating bucket



(3) Locomotive code table



(4) bank of lights



4.2.3 Supply Status of Main Materials：

Main Materials	Major Suppliers	Supply Situation
Plasticized raw materials	PAN-INTERNATIONAL LTD /GOLDEN FORMORE SDN.BHD	good
Internal machine	TAIWAN NESSEI	good

4.2.4 Major Suppliers and Clients in the Last Two Calendar Years:

1. Major Suppliers in the Last Two Calendar Years

unit:NT$ thousands

Item	2024				2025				2026(As of March 31)			
	Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer
1	SHANGHAI HUAN HSIN ELECTRONICS CO.,LTD	115,214	19.10	YES	GOLDEN FORMORE SDN BHD	83,189	14.07	NO	PAN-INTER.WIRE & CABLE (M) SB	25,812	16.03	NO
2	PAN-INTER.WIRE & CABLE (M) SB	80,476	13.34	NO	JIUH YIH TECHNOLOGY CO.,LTD	80,955	13.69	NO	GOLDEN FORMORE SDN.BHD	21,613	13.42	NO
3	GOLDEN FORMORE SDN BHD	75,617	12.53	NO	PAN-INTER.WIRE & CABLE (M) SB	80,530	13.62	NO	JIUH YIH TECHNOLOGY CO.,LTD	20,733	12.88	NO
4	JIUH YIH TECHNOLOGY CO.,LTD	70,613	11.71	NO								
	Others	261340	43.32		Others	346,576	58.62		Others	92,851	57.67	
	Total	603,260	100		Total	591,259	100		Total	161,009	100	

2. Major Clients in the Last Two Calendar Years

unit:NT$ thousands

	2024				2025				2026(As of March 31)			
Item	Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer
1	HLYM	501,643	56.22	NO	HLYM	530,522	57.65	NO	HLYM	133,631	53.42	NO
2	CURRENT LIGHTING	153,359	17.19	NO	MODERNRIA	147,133	15.99	NO	CURRENT LIGHTING	44,582	17.82	NO
3	MODERNRIA	130,862	14.66	NO	CURRENT LIGHTING	126,385	13.73	NO	MODERNRIA	38,664	15.42	NO
	Others	106,480	11.93		Others	116,278	12.63		Others	33,278	13.34	
	Net Total Sales	892,344	100.00		Net Total Sales	920,318	100		Net Total Sales	250,155	100	

4.3 Human Resources

Year		2024	2025	Data as of ending data in the current year2026(As of March 31)
Number of Employees	Management	105	97	99
	Non-management	535	512	516
	Total	640	609	615
Average Age		33.44	34.16	34.15
Average Years of Service		5.24	5.79	5.94
Education Level Distribution Ratio	Ph.D.	0%	0%	0%
	Masters	0.15%	0.16%	0.16%
	Bachelor's Degree	15.94%	14.94%	17.56%
	Senior High School &below Senior High School	83.91%	84.89%	82.28%

4.4、Environmental Protection Expenditure

5.4.1 Total Losses and Penalties

The loss or penalty caused by environmental pollution during the latest year and up to the printing date of 2024 & 2025 annual report: None

5.4.2. Countermeasures and Expenditure

1、Countermeasures

2、Plan:None

3、The projected protection expenditure of next 3 year：None

4、The impact of improvement: None

5、Items of failure to take countermeasures: None

4.5 Labor Relations

4.5.1 Employee welfare measures, refresher, training, retirement system and implementation, as well as inter-labor agreement and various employee rights and interest' s maintenance measures.

1. employee welfare measures: The company's welfare measures, is in accordance with the labor benchmark law, Labor insurance regulations, the universal health insurance Law and other relevant laws.
2. Staff refresher and training status: The company attaches great importance to The teaching and terminally ill training of its employees, in addition to conducting on-the-job training at any time in accordance with the business content, it also regularly plans external training courses to enhance the professional competence and core are of staff, and to strengthen the complete training and refresher pipeline for staff.
3. Retirement System and its implementation status: In accordance with the provisions of the Labor Pensions Ordinance (the system), the company is allocated to the Labor Insurance Board at a rate of 6% per cent of the monthly wage of workers, which is included as the current fee.
4. Agreement between employers and employees: all the company in accordance with the labor law orders and related provisions to safeguard the rights and interests of staff, maintain good labor relations, so there has not been a major labor dispute.

5, the various employee rights and interests of the maintenance measures: the company has perfect provisions to safeguard the rights and interests of employees, and regularly review and enhance the various welfare measures, the period so that the rights and interests of employees to obtain the highest protection.

4.5.2. Total Losses or Penalties of Labor dispute in the Last Three Years：

Item	2023	2024	2025
Labor dispute	None	None	None
Losses occurred	None	None	None
Possible loss in the future	None	None	None
Countermeasures	None	None	None

4.6 Cyber Security Management:

4.6.1 Provides the cyber security risk management framework,Cyber Secunity Policy, specific management plans and cyber security managenet resources invested.

1. Asset management risk management structure
   The Company contacts its subsidiaries by e-mail for the day-to-day operations of the holding company to obtain information. The Assets And Safety Committee of the holding company is maintained by the information service company, and each subsidiary has an information unit to carry out various management.
2. Security Policy
   (1) Ensure the confidentiality and integrity of information assets.
   (2) Ensure that data access is regulated according to the functions of the department.
   (3) To ensure the continuous operation of the information system.
   (4) Prevent unauthorized modification or use of data and systems.
3. Specific management methods
   (1) Internet security control
      A. Set up a firewall.
      B. Conduct regular virus scans of computer systems and data storage media.
   (2) Data access control
      A. The computer equipment should be kept by a special person, and the account number and password should be set.
      B. Grant different access rights according to the function
      C. The transferred personnel cancel the original authority
      D. Confidentiality, sensitive information and copyrighted software should be removed or overwritten before equipment is scrapped
      E. Establish a system backup mechanism.
      F. Advocate information security information at any time and enhance the awareness of salary security of employees.
4. Invest in security management resources

The Company and its subsidiaries will gradually invest resources to increase the security of information in accordance with the suggestions of outsourcing units and information units.

4.6.2 Losses, possible impacts and countermeasures as a result of major cyber security incidents in the last year up to the publication date of this annual report, state the reasons if losses cannot be reasonably estimated:None

4.7 Important Contracts：

4.7.1 Huan Shin Electrical System (M) Sdn. Bhd.

Agreement	Counterparty	Period	Major Contents	Restrictions
Sales Contract	Hong Leong Yamaha Motor Sdn. Bhd.	2005(note)	sale terms	none
Sales Contract	Motosikal DanEnjinNasional Sdn. Bhd.	2006(note)	sale terms	none
Sales Contract	Boon Siew Honda Sdn. Bhd.	2010(note)	sale terms	none

4.7.2 Speedy Momentum Sdn. Bhd.

Agreement	Counterparty	Period	Major Contents	Restrictions
Sales Contract	Armstrong Auto Parts Sdn. Bhd.	2004(note	sale terms	none
Sales Contract	Hong Leong Yamaha Motor Sdn. Bhd.	2005(note)	sale terms	none
Sales Contract	Motosikal DanEnjinNasional Sdn. Bhd.	2007(note)	sale terms	none
Sales Contract	Boon Siew Honda Sdn. Bhd.	2010(note)	sale terms	none

Note: The contract shall remain in force if one of the parties fails to initiate termination on its own initiative.

V、Review of Financial Conditions, Operating Results, and Risk Management

5.1 Analysis of Financial Status：

Unit: NT$ thousands

Item \ year	2025	2024	Difference	
			Amount	%
Current assets	576,448	634,251	-57,803	-9.11
Total non-current financial assets at fair value through other comprehensive income	61,564	77,141	-15,577	-20.19
Real Estate, plant and equipment	114,533	109,245	5,288	4.84
Long-term investments	0	0	0	0
The leased asset	18,758	17,233	1,525	8.85
Other assets	291	2,239	-1.948	-87.00
Total assets	771,594	840,109	-68,515	-8.16
Current Liabilities	257,526	348,834	-91,308	-26.18
Long-term Liabilities	12,981	11,412	1,569	13.75
Total Liabilities	270,507	360,246	-89,739	-24.91
Capital stock	395,000	395,000	0	0.00
Capital surplus	104,156	104,156	0	0.00
Special legal reserve	99,656	99,656	0	0.00
Retained Earnings	50,581	29,418	21,163	71.94
Other Adjustments	-60,070	-75,708	15,638	-20.66

Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	-88,236	-72,659	-15,577	21.44
Total Stockholders' Equity	501,087	479,863	21,224	4.42
Analysis of changes in financial ratios:(Required if the difference exceeds 20% and larger than NTD10 millions.) 1. Total non-current financial assets at fair value through other comprehensive income: Caused by holding the target as its market price has dropped. 2. Current Liabilities: Caused by a decrease in accounts payable and accounts payable - related parties, etc. 3. Total Liabilities: Caused by a decrease in accounts payable and accounts payable - related parties, etc. 4. Retained Earnings: Due to the increase in revenue and changes in the product mix that increased gross profit, net profit for the current period has increased. 5. Cumulative Translation Adjustment: Due to changes in exchange rates. 6. Unrealized Gains and Losses on Financial Assets Measured at Fair Value through Other Comprehensive Income: Resulting from changes in the market value of the held stocks.				

note：Consolidated Financial Statements for the years Ended December 31,2024 and 2025 are issued by Independent Auditors.

5.2 Analysis of Financial Performance：

Unit: NT$ thousands

Year / Item	2025	2024	Difference	Difference %
Gross Sales	920,318	892,344	27,974	3.13
Cost of Sales	748,753	754,139	-5,386	-0.71
Gross Profit	171,565	138,205	33,360	24.14
Operating Expenses	102,517	85,002	17,515	20.61
Operating Income	69,048	53,203	15,845	29.78
Non-operating Income and expenses	7,826	5,055	2,771	54.82
Consolidated Income Before Tax	76,874	58,258	18,616	31.95
Tax Expense	32,011	28,840	3,171	11.00
Consolidated Income After Tax	44,863	29,418	15,445	52.50

1. Analysis of changes in financial ratios: (Required if the difference exceeds 20% and larger than NTD10 millions.)
   (1) Gross Profit: Due to an increase in operating revenue and changes in product structure.
   (2) Operating Income: Due to an increase in operating revenue and changes in product structure.
   (3) Consolidated Income Before Tax: T Due to an increase in operating revenue and changes in product structure.
   (4) Consolidated net profit: Due to an increase in operating revenue and changes in product structure.

2、The main factors that affect the expected growth or decline in the number of sales in the coming year and the basis for the company's expected sales volume: Future sales volume mainly depends on the market performance of the customer's products. The sales of the customer's products are influenced by many factors such as economic conditions, product design, and consumer experience, making it difficult to predict continuous growth or decline. Based on the current operational situation, motorcycle component products are showing a gradually increasing trend.

5.3 Analysis of Cash Flow

5.3.1 Cash Flow Analysis for the Current Year

Unit: NT$ thousands

Item	Cash Inflow (Cash Outflow)		Difference	
	2025	2024	Amount	%
Cash Flow Ratio (%)	37,611	69,533	-31,922	-45.91
Cash Flow Adequacy Ratio (%)	-23,024	-9,550	-13,474	141.09
Cash Reinvestment Ratio (%)	-47,447	-45,409	-2,038	4.49

Analysis of financial ratio change:

1. Operation activity: Due to a significant decrease in accounts payable and amounts payable to related parties, cash inflow from operating activities has decreased.
2. Investment activity: The decrease in non-current assets held for sale resulted in a reduction of cash outflows from investing activities.
3. Financing activity： Caused by a decrease in short-term loans.

Lack of liquidity improvement plan: NA

5.3.2. Cash Flow Analysis for the Coming Year

Unit: NT$ thousands

Estimated Cash and Cash Equivalents, Beginning of Year (1)	Estimated Net Cash Flow from Operating Activities (2)	Estimated Cash Outflow (Inflow) (3)	Cash Surplus (Deficit) (1)+(2)-(3)	Leverage of Cash Surplus (Deficit)	
				Investment Plans	Financing Plans
166,412	707,746	781,281	92,877	—	—

Analysis of changes in cash flows in the coming year:

This year, the projected cash outflow is slightly higher than the cash inflow. However, since there is an initial cash balance of 166,412 thousand dollars and no significant capital expenditures, it should be sufficient to cover the cash.

5.4 Major Capital Expenditure Items：

There has been no significant capital expenditure in the recent year.

5.5、Investment Policy in the Last Year, Main Causes for Profits or Losses, Improvement Plans and Investment Plans for the Coming Year

5.5.1 Investment policy:

The company's current investment policy is based on the basic business-related investment, is not engaged in other industries, by the relevant executive departments following the internal control system "investment cycle" and "acquisition or disposal of asset processing procedures" and other means of implementation, the above measures or procedures and approved by the Board of directors or shareholders.

5.5.2 Investment Policy in the Last Year, Main Causes for Profits or Losses, Improvement Plans and Investment Plans for the Coming Year(2025) :

Unit: NT$ thousands

Remarks / Item	%	Line of business	2023 Income (Loss) Amount	Reasons for Gain or Loss	Action Plan	Investment Plan for the Next 12 Months
Speedy Momentum(BVI) Ltd.	100%	Investemnt	73,321	Profitable and stable	-	None
Focus Group Co. Ltd.	100%	Investemnt	-7,643	Due to reduced production scale, competitiveness has decreased, and business expansion is limited.	Existing equipment for rent or sale.	None
Huan Hsin Electrical System (M) Sdn. Bhd.	100%	Locomotive wiring harness and locomotive lamp set	95.966	Profitable and stable	-	None
Speedy	100%	Locomotive	-11,268	Profitable and	-	None

Momentum Sdn. Bhd.		code table, floating bucket		stable		
FUJIZONE SDN BHD	100%	Laser steel plate cutting.	-1,462	The benefits of the new business have not yet materialized.		None
Dai Hui Limited	100%	Wholesale of Motor Vehicle Parts and Supplies	1,136	Profitable and stable	–	None
TRENDIN CO., LTD	100%	Investemnt	-5,693	Due to the decrease in the number of sales of infant and toddler products and the poor efficiency of LED products.	Increase the variety of products	None
MILESTONE CO., LTD.	100%	Production and sales of Car safety seat.	-3,333	Due to the decrease in the number of sales of infant and toddler products and the poor efficiency of LED products.	Increase the variety of products	None

5.6、Analysis of Risk Management

5.6.1 Effects of Changes in Interest Rates, Foreign Exchange Rates and Inflation on Corporate Finance, and Future Response Measures:

1. Interest rate：
   The current borrowing is USD2 million from HUA NAN Bank, and the interest expense in 2025 is NTD3,540,000, so the interest rate change has no significant impact on the company.
2. Foreign exchange rates:
   The Company's foreign currency sales are mainly denominated in US

dollars, so exchange rate changes have a certain impact on the Company. However, because some of the incoming raw materials are also denominated in US dollars, the exchange rate risk is also reduced.

3. Inflation：

The company's transactions are in the United States, and its production bases are Malaysia, Vietnam and the mainland, and the inflation situation in the region is currently stable and should have no significant impact.

5.6.2 Policies, Main Causes of Gain or Loss and Future Response Measures with Respect to High-risk, High-leveraged Investments, Lending or Endorsement Guarantees, and Derivatives Transactions：

1. high-risk or high-leveraged investments：none
2. Lending and Endorsement: Except for the loan of funds between 100% of the shareholding group companies and the endorsement guarantee of bank financing, there is no loan or endorsement guarantee of funds as of the date of publication.
3. Derivative transactions：Derivative financial product transactions arising from the purchase of wealth management products linked to interest rates, with a transaction amount of USD100,000 and a loss of NTD277,000 as of March 31, 2026, have reached the callable period.

5.6.3 Future Research & Development Projects and Corresponding Budget：

The company develops the existing products，and also develops lamp and digital code table products.

5.6.4 Effects of and Response to Changes in Policies and Regulations Relating to Corporate Finance and Sales:

The Company consistently pays close attention to any changes in local and foreign policies and makes appropriate amendments to our systems when necessary. As of the date of publication of this annual report, changes in related laws have not had a significant impact on our operations.

5.6.5 Effects of and Response to Changes in Technology and the Industry Relating to Corporate Finance and Sales:

The Company attaches great importance to improvements in technology and Carefully monitors market trends and assesses the impact they may have on the company' s operations. The Bankruptcy of Toys R Us had huge impact to the Physical Channels of Baby products. The Company attaches great importance to prevent the sales decrease of baby products.

5.6.6 The Impact of Changes in Corporate Image on Corporate Risk Management, and the Company' s Response Measures:

Since its inception, the Company has consistently maintained an ethical Business Philosophy, hired excellent employees and fulfilled its social responsibilities. Aside from working to strengthen internal management and conforming to all relevant corporate governance requirements, the Company has also organized numerous public welfare activities to prevent the risk of corporate image crisis.

5.6.7 Expected Benefits from, Risks Relating to and Response to Merger and Acquisition Plans:

On May 3, 2022, the Board of Directors resolved to exchange its 35% equity interest in Yunzhi Co., Ltd. for a new offering of 2,000,000 shares in Qihua Co., Ltd., and the benefits of this share exchange will be presented in the financial report after the delivery of the shares has been reviewed by the accountants.

5.6.8 Expected Benefits from, Risks Relating to and Response to Factory Expansion Plans

Capacity expansion should be due to the needs of both customers, and the industry in addition to major special events (such as the bankruptcy of Toys R Us) outside the relative implicit, there should be no significant immediate risk.

5.6.9 Risks Relating to and Response to Excessive Concentration of Purchasing Sources and Excessive Customer Concentration:

1. In the purchase: In addition to the customer designated materials, the main raw materials have their suppliers can be supplied, can spread the associated risks.

2. In the area of sales:

According to the product classification, it is as follows:

A. Locomotive components: obtain customer certification, after customer certification, you can participate in the customer's various supply items of supplier selection, no longer limited to Malaysia, can increase the supply items and scope of supply, and at the same time to obtain certification, for the quality and quantity of product supply, there are corresponding requirements, and the necessary rectification needs.

B. LED products: Due to the introduction of LED products and products due to the CHINA-US trade issue, stable growth, the future through the production and sales performance, to expand new customers and products.

5.6.10 Effects of, Risks Relating to and Response to Large Share Transfers or Changes in Shareholdings by Directors, Supervisors, or Shareholders with Shareholdings of over 10%.: none

5.6.11 Effects of, Risks Relating to and Response to the Changes in Management Rights: The structure of our principal shareholders is solid. Our policy is to maintain a steady ownership and management structure.

5.6.12 Litigation or Non-litigation Matters

Major ongoing lawsuits, non-lawsuits or administrative lawsuit: None.

5.6.13 Information security risks and countermeasures:

The Company is a holding company that mainly uses electronic mailboxes to transmit information, and currently rents electronic mailbox services from large telecommunications service companies in Taiwan, and operates with closed information systems within each subsidiary, and performs operations such as backup, anti-virus operations and password setting to reduce the security risks of information and communications.

5.6.14 Other Major Risks：None.

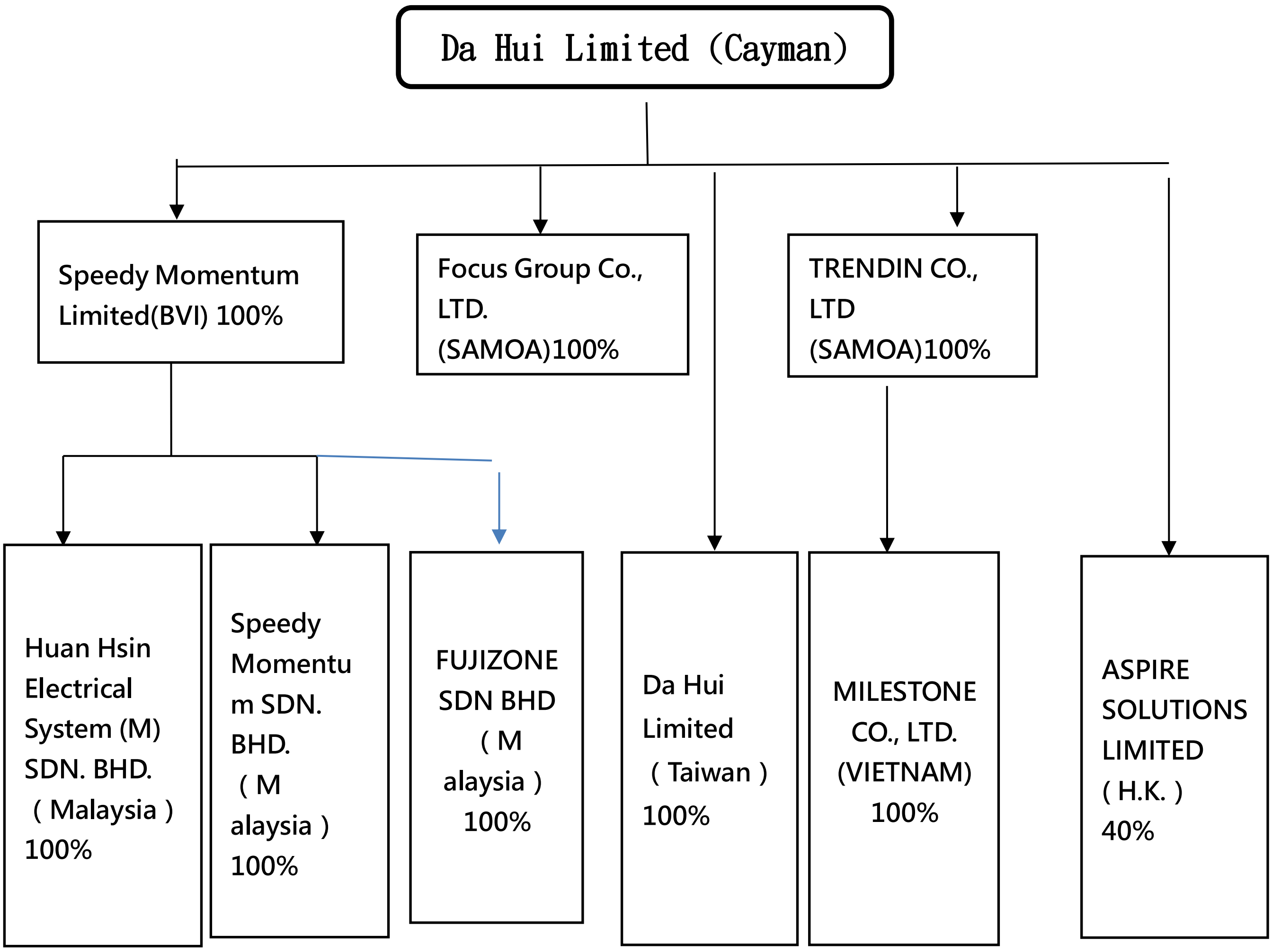
5.7 Other Issues: None.

VI. Special Disclosure

6.1 Summary of Affiliated Companies：

6.1.1 Affiliated companies consolidated business report

1. Affiliated companies chat：



Note:1. Da Hui Limited (Cayman) holds approximately 5.32% of CHI HUA FITNESS CO.,LTD., totaling 2,119,249 shares.

2. Aspire Solutions Limited has fully provided for the allowance for losses.

3. Weihai Jin fu Electronics Co., Ltd. completed the liquidation process on February 14, 2026.

May 31,2026

Name of Affiliated companies	Date of establishment	Address	Paid-up capital	Line of business
Da Hui Limited	2011.12.1	New Taipei Xizhi District Datong Road Section 337 Lane 16 Road 27th 3 Floor	NTD$6,000 thousands	Wholesale of Motor Vehicle Parts and Supplies
Speedy Momentum (BVI) Lt	2007.3.19	3RD FLOOR,OMAR HODGE BULIDING, WICKHAMS CAY 1 P.O. BOX 362, ROAD TOWN TORTOLA, BRITISH VIRGIN ISLANDS	USD 2 thousands	Investment
Focus Group Co. Ltd.	2012.9.3	TMF (SAMOA) LIMITED TMF CHAMBERS P.O. BOX 3269 APIA, SAMOA	USD 8,758 thousands	Investment
Huan Hsin Electrical Syst (M) Sdn. Bhd.	1995.9.21	Lot 324 & 325, Jalan PKNK 3/2, Kawasan Perusahaan Sungai Petani, 08000 Sungai Petani, Kedah, Malaysia.	RM2,000 thousands	Locomotive wiring harness and locomotive lamp set
Speedy Momentum Sdn. Bhd	2000.12.1	Lot 324 & 325, Jalan PKNK 3/2, Kawasan Perusahaan Sungai Petani, 08000 Sungai Petani, Kedah, Malaysia.	RM2,000 thousands	Locomotive code table, floating bucket
FUJIZONE SDN BHD	2024.12.23	UNIT 1-3-1, NO.1, JALAN P. RAMLEE, GEORGE TOWN PULAU PINANG	RM2,000 thousands	Laser steel plate cutting
TRENDIN CO., LTD	2015.4.16	TMF (SAMOA) LIMITED TMF CHAMBERS P.O. BOX 3269 APIA, SAMOA	USD2,550 thousands	Investemnt
MILESTONE CO., LTD.	2015.12.08	Plot 13 Quang Minh Industrial Park,Me Linh District,Hanoi, Vietnam	USD2,500 thousands	Production and sales of Car safety seat.
Aspire Solutions Limited	2019.5.14	UNIT C4/F REALLTY TOWER NO 4 SUN ON ST CHAIWAN H.K.	USD 2,003 thousands	R$D new products

Note: Aspire Solutions Limited has fully recognized the provision for losses.

2. Affiliated companies' basic information

3. Presumed to have control over the same shareholder data of the dependent person: none

4. Directors' ,Supervisors' and general manager' s information of Affiliated companies

Unit: NT$ thousands

Name of Affiliated companies	Title	Name	shares	
			Investment cost	%
Da Hui Limited (Taipei)	Chairman	HSU, HUNG-CHUN	6,000	100%
Speedy Momentum (BVI)	Director	HSU, HUNG-CHUN HSU, CHENG-CHIEN	66	100%
Focus Group Co. Ltd	Director	HSU, HUNG-CHUN	177,422	100%
Weihai Jinn Fu Electronics Co.,	Director	HSU, HUNG-CHUN	175,913	100%
Huan Hsin Electrical System (M) Sdn. Bhd.	Director	HSU,HUNG-CHUN HSU,CHENG-CHIEN HSU,MENG-CHIEH HSU,KENG-HSIUNG HSU,MING-HUNG	15,693	100%
Speedy Momentum Sdn. Bhd.	Director	HSU,HUNG-CHUN HSU,CHENG-CHIEN HSU,MENG-CHIEH HSU,KENG-HSIUNG HSU,MING-HUNG	16,563	100%
FUJIZONE SDN BHD	Director	HSU, HUNG-CHUN HSU, CHENG-CHIEN HSU, MENG-CHIEH HSU, KENG-HSIUNG HSU,MING-HUNG	14,443	100%
Trending Co., Ltd	Director	HSU, HUNG-CHUN	76,765	100%
Milestone Co., Ltd.	Director	HSU, HUNG-CHUN	76,004	100%
Aspire Solutions Limited	Director	SEJNOWSKI JOSEPH PAUL、MANSKER GREGORY EUELL、CHU,CHIEN-TA	59,503	40%

note：There is no stock share for the limited company.

5.Operation information of Affiliated companies：

Unit: NT$ thousands

Name of Affiliated companies	exchange	Capatial	Total assets	Total liabilities	Eequity	Operating Revenue	Operating Incopme	Net Income (after tax)	EPS
Da Hui Limited(Taipei)	NTD	6,000	48,713	20,163	28,550	50,514	1,694	1,136	1.893
Speedy Momentum (BVI) Limited	NTD	66	391,503	3,225	388,278	0	(12,331)	73,320	36,660
Focus Group Co.,Ltd.	NTD	226,224	1,538	0	1,538	0	(40)	(7,643)	(1.2738)
Huan Hsin Electrical System (M) Sdn. Bhd.	RM	2,000	61,674	18,547	43,127	108,324	17,621	13,686	6.843
Speedy Momentum Sdn. Bhd.	RM	2,000	8,678	2,245	6,393	5,201	(1,912)	(1,653)	(0.8265.)
FUJIZONE SDN BHD	RM	2,000	1,803	11	1,792	0	(222)	(208)	(0.104)
Trending Co., Ltd	NTD	76,764	52,074	8,726	43,348	0	(3,007)	(5,685)	(2.2736)
Milestone Co., Ltd.	VND	57,047,000	98,305,378	57,854,412	40,450,966	108,489,970	(1,293,231)	(2,836,363)	-

Note: Aspire Solutions Limited has fully recognized the provision for losses.

6.1.2 Affiliated companies consolidated financial reprots：NA

6.1.3 Relationship report ：NA

6.2 Private Placement Securities in the Most Recent Years:None

6.3 Other necessary additional matters to be explained：none

6.4 Statement of significant differences with domestic shareholders’ rghts and interest’ s protection provisions:

The articles of association of the Company, to the extent permitted by the laws of the Cayman Islands, have been formulated in accordance with the regulations of the Gre Tai Securities Market (GTSM) of the Republic of China to include provisions that protect shareholders’ rights. However, with respect to the following matters, due to the limitations of Cayman Islands law, there are differences between the Company’s articles of association and the amended provisions of the "Checklist for the Protection of Shareholders’ Rights of Foreign Issuers" promulgated by GTSM, as explained below:

(1) Revise Article 36 of the current articles of association in accordance with the ’Checklist for the Protection of Shareholders’ Rights and Interests of Foreign Issuers’ Registered Country.’

According to the amendments announced by the GreTai Securities Market on February 10, 2015, under letter No. 11500531152 regarding the "Checklist for the Protection of Shareholders’ Rights in the Jurisdiction of Foreign Issuers": "When a company convenes a shareholders’ meeting, it shall prepare a shareholders’ meeting handbook, and it shall announce the handbook and other meeting-related materials twenty-one days before a regular shareholders’ meeting or fifteen days before an extraordinary shareholders’ meeting. However, for the first listed company, the electronic file mentioned above shall be transmitted thirty days before the regular shareholders’ meeting."

Upon review, Article 36 of Dahui Company’s newly amended Articles of Association stipulates: "During the listing period, when the company convenes a shareholders’ meeting, it shall prepare a shareholders’ meeting manual, and in accordance with the regulations of the listed

(OTC) rules, the manual and other meeting-related materials shall be announced on the website designated by the Financial Supervisory Commission, Emerging Stock Market, OTC Center, or Stock Exchange (as applicable) 30 days before an annual general meeting or 15 days before an extraordinary shareholders' meeting." This amendment is made in accordance with the aforementioned regulations, and therefore should not have a significant adverse effect on shareholders' rights.

(2) Other Adjustments:

In addition to the aforementioned revisions, to coordinate with the amendments to the current articles of association, the newly revised articles also include the following adjustments: Dahui Company intends to have the newly revised articles of association approved at the 2026 shareholders' general meeting, therefore the date of this revision, June 18, 2026, has been added. These revisions are not expected to have any significant adverse impact on shareholders' rights and interests.

VII、In the most recent year and as at the publication date of the annual report, the issue that has a significant impact on market price or the shareholders ' equity of Securities Exchange Act article 36th, second paragraph :none