

Jia Wei Lifestyle, Inc.

References For 2024 Annual Meeting of Shareholders

Time: 9 a.m., Monday, May 27, 2024

Venue: Cai-Feng Hall, 4F, SILKS PLACE Tainan, No. 1, Heyi Rd., West Central Dist.,
Tainan City

Method of holding: Physical shareholders' meeting

Management Presentations

- I. 2023 Business Report (Please refer to the Handbook).

- II. Submit report on Audit Committee's review and communication with internal audit director for deliberation.
 - (1) The Company's 2023 Financial Statements have been reviewed by the Audit Committee and approved by the Board of Director. We hereby entrust independent auditors CPA Calvin Chen and CPA Fangwen Lee of EY Taiwan to audit and certify the report, and issue a written audit report in accordance with Company Act and Securities and Exchange Act.
 - (2) Audit Committee's Review Report (Please refer to the Handbook).
 - (3) Report on Audit Committee's review and communication with internal audit director. (Please refer to the Handbook).

- III. Report on Revision of "Rules of Procedure for the Board of Directors"

The Company amended the rules in accordance with related laws and regulations. The comparison table of amended articles are provided in the Attachments (Please refer to the Handbook).

- IV. Report on Distribution of Remuneration for Employees and Directors of 2023:

The distribution of remuneration of employees and Directors of the Company for 2023 was approved by the Remuneration Committee, Audit Committee and Board of Directors on March 8, 2024. According to Ernst & Young's audit, the profit before tax after the distribution of remuneration of employees and Directors was NT\$534,099,978. 4% was allocated for employees at NT\$21,363,999, and 4% was allocated for Directors at NT\$21,363,999 in cash (Please refer to the Handbook).

V. Report on Directors' Remuneration of 2023

(1) The Company's policy, system, standard, and structure of remuneration to Independent Directors, and the correlation between duties, risk, and time input with the amount of remuneration:

A. The Company's policy, system, standard, and structure of remuneration:

- (a) According to Articles of Incorporation: The Company shall pay remuneration to the Directors provided they have performed their duties, regardless of the Company's profit and loss, and their remuneration shall be determined depending on their participation in the Company's operation and their distribution values, and shall not be higher than the highest salary standard of the same industry. Additionally, if there is any profit in the year (i.e. profit before tax before deduction of remuneration allocated to employees and Directors), Jia Wei shall allocate no higher than 5% of the profit as Directors' remuneration.
- (b) Independent Directors and Directors who do not concurrently serve as managers: They receive fixed compensation on a monthly basis, regardless of the Company's operating profit or loss, and are not involved in the distribution of Director remuneration.
- (c) Directors who concurrently serve as managers: According to the "Managers Remuneration Management Measures" of the Company, remuneration includes salary, bonuses, and employee benefits. Salaries are determined based on the individual's education and experience, professional capabilities, responsibilities, level of involvement in the Company's operations, and contributions, in accordance with the Company's salary range for respective positions and levels. Additionally, in accordance with the company's Articles of Incorporation, if the Company generates profits in a fiscal year, a minimum of 3% will be allocated for employee benefits. Bonuses and employee benefits for managers are determined based on individual performance achievements, and the basis for remuneration distribution calculations includes financial indicators (such as revenue achievement, gross profit contribution, cost reduction rate, development of environmentally friendly products, and new market expansion) and non-financial indicators (implementation of sustainable corporate responsibility projects, talent development, employee retention plans, quality and risk management, compliance

of the law, etc.).

- (d) The remuneration for Directors and managers undergoes careful evaluation and is subject to review by the Remuneration Committee and approval by the Board of Directors.

B. Correlation between operational performance and future risks:

- (a) The aforementioned remuneration takes into full consideration the Directors' professional capabilities, level of involvement in operations, responsibilities, as well as the Company's operational objectives and financial condition.
- (b) The Company makes significant operational decisions after weighing various risk factors. The performance of these decisions is reflected in the profitability, thereby influencing the remuneration of Directors and managers.

C. The individual breakdown of remuneration for Directors. (Please refer to the Handbook).

VI. Other Management Presentations:

- (1) On May 29, 2023, the Company passed a resolution at the regular shareholders' meeting to amend the Company's Articles of Incorporation, authorizing the Board of Directors to distribute cash dividends at the end of each fiscal year. The amount and date of the cash dividends for each fiscal year of 2023 resolved by the Board of Directors of the Company are as follows:

Unit: NT\$

Year	Board of Directors Meeting	Dividend per share	Total Amount
2023	March 8, 2024	3.00	240,901,245
Total		3.00	240,901,245

- (2) With the exception of proposals passed in the 15th meeting of the 8th term of Board of Directors on March 8, 2024 to nominate the candidates for Independent Director, the Company did not receive any nomination for Independent Director or any proposal from shareholders from March 23, 2024 to April 1, 2024.

Proposals

Proposal 1

Proposed by the Board

Cause: Submit the Proposal for 2023 Business Report and Financial Statements for deliberation.

Note: I. The Company's 2023 Business Report and Financial Statements have been reviewed by the Audit Committee and approved by the Board, and the Parent Company Only Financial Statements and Consolidated Financial Statements audited by independent auditors, CPA Calvin Chen and CPA Fangwen Lee of EY Taiwan, accompanied by the audit report with unqualified opinions.

II. The aforementioned Business Report, Parent Company Only Financial Statement, Consolidated Financial Statement and Audit Committee's Review Report (Please refer to the Handbook).

III. Submitted for proposal.

Resolutions:

Proposal 2

Proposed by the Board

Cause: Ratification of the 2023 Earnings Distribution Proposal.

Note: I. The Company's 2023 Earnings Distribution Proposal was passed in resolutions of the Audit Committee and the meeting of the Board of Directors (Please refer to the Handbook).

II. Submitted for proposal.

Resolutions:

Election

Proposal 1

Proposed by the Board

Cause: Election of 1 Independent Director of the 8th Term is submitted for voting.

Note: I. Due to a vacancy among the Independent Directors, the Company proposes to elect one Independent Director in accordance with relevant laws and the Company's Articles of Incorporation. The elected individual will assume office from the date of election at this shareholders' meeting and serve a term from May 27, 2024 to May 30, 2025.

II. Furthermore, in accordance with Article 192-1 of the Company Law and Article 13 of the Company's Articles of Incorporation, the Company adopts the candidate nomination system for election of the Directors and Independent Directors. Upon the announcement of the nomination period for Independent Director candidates and the number of positions available,

as legally stipulated, except for the list of candidates for Independent Director proposed by the Company's Board of Directors, no other shareholders have nominated candidates for Independent Directors.

III. List of Independent Director Candidates. (Please refer to the Handbook).

IV. Submitted for election.

Election result:

Other Proposals

Proposal 1

Proposed by the Board

Cause: Proposal for the Removal of the Non-Compete Clause for Directors and Their Proxies

Note: I. Handled pursuant to Article 209 of the Company Act, a Director who does anything for himself/herself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.

II. If the Company's Directors and their representatives also invest in and act as the Directors of other companies that have the same or similar business scope as the Company, they shall submit this matter to the Shareholders' Meeting for approval according to the law. The prohibitions on Directors and their representatives from participating in competitive business shall be released upon their appointment as Directors or managers of other companies.

III. Concurrent Posts of Directors and Their Proxies (Please refer to the Handbook).

IV. Submitted for discussion.

Resolutions:

Questions and Motions

Adjournment

(Please refer to the Handbook for the details about above proposal)