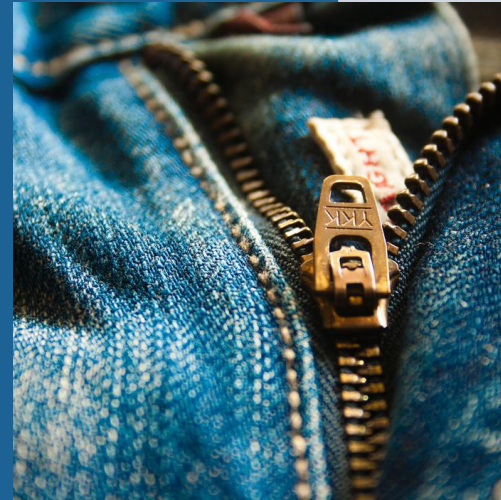


**RooHsing Co., Ltd.(ID: 4414)
2025 Investor Conference**



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- 2. Progress of Corporate Governance and Implementation of Four Key Restorations**
- 3. Group Medium- to Long-Term Operational Strategy**

1. Operating Performance for the First Three Quarters of 2025

Group Operational Overview



Top 3 Global Denim Garment Manufacturers

- 2024 full-year sales : 60,913 thousand pieces; revenue NT\$14.9 billion
- 2025 Q1-Q3 sales : 42,932 thousand pieces; revenue NT\$10.4 billion



Group Revenue Remained Stable from Nov 2024 to Sep 2025 despite Reciprocal Tariff Effects

- Group revenue for the first three quarters of 2025 recorded a slight decline YoY 4.4%, mainly due to the impact of reciprocal tariffs and exchange rate fluctuations.
- From November 2024 to September 2025, consolidated revenue totaled NT\$13.3 billion, an increase of NT\$660 million compared with the same period last year.



Group Returned to Post-Tax Profit with Effective Operation Expense Control

- Gross profit margin improved to 20%, while operating margin reached 3% (compared with last year's gross profit margin of 16% and operating margin of 1%)
- The Group recorded NT\$455.6 million in net profit after tax for the period, reversing from a loss.

Operating Results and Financial Performance

(Unit: NT\$ thousand)

	2025 First Three Quarters		2024 First Three Quarters		2025 Q4		2026	
Operating Revenue	10,367,896	100%	10,840,440	100%				
Cost of Revenue	8,340,104	80%	9,068,447	84%				
Gross Profit	2,027,792	20%	1,771,993	16%				
Operating Expenses	1,668,641	17%	1,620,680	15%				
Operating Profit (Loss)	359,151	3%	151,313	1%				
Non-operating Income (Expenses)	(181,850)	-2%	(346,539)	-3%				
Foreign Exchange Gain (Loss)	(30,344)	-2%	(111,447)	0.5%				
Financial Costs	(186,815)	-2%	(231,124)	-3%				
Profit (Loss) Before Tax	177,301	1%	(195,226)	-2%				
Income Tax Expense	(172,542)	-1%	(28,390)	-0.3%				
Net Profit (Loss)	4,759	0.05%	(223,616)	-4%				
Earnings Per Share (EPS)	0.02	--	(1.73)	--				



Profitability in the first three quarters of 2025 improved significantly YoY

Revenue in the first three quarters declined slightly by 4.4%, but operating efficiency strengthened, lifting operating profit from NT\$150 million to NT\$360 million. Due to FX losses, financial costs, and income tax expenses, net profit after tax remained only slightly positive.

- Financial costs decreased by NT\$44.309 million due to lower loan balances and loan currency adjustments.
- FX loss of NT\$30.344 million: USD depreciation caused a NT\$123.209 million loss in first half; USD appreciation generated a NT\$92.865 million gain in Q3.
- The 2025 income tax expense was NT\$170 million, primarily due to the new U.S. auditor's accrual of US\$4.51 million for prior-year income tax and US\$1.15 million for the current-year income tax for NJ USA. The amounts accrued will be adjusted based on the final assessment issued by the U.S. tax authorities.

2. Progress of Corporate Governance and Implementation of Four Key Restorations



Corporate Governance Progress: Achieving Four Key Restorations

Corporate Governance Progress: Achieving Four Key Restorations

17th Board & Management Team Restart

Jul-Aug 2022

- Trading method adjusted to full-delivery basis
- Stock trading suspended

Jun 2023

Resumption of Stock Trading

2022 FS underwent full audit and valuation review; asset, goodwill, and customer-relationship impairments were recognized.

Jul 2025

Capital Reduction and Reissuance of New Shares

Sep 2025

Shares Resume Normal Trading and Restored Margin Trading & Short Selling Services

Target for 2026

- Cash Dividend Distribution
- Full Restoration of Financing and Capital Market activities

Review business strategy & stabilize key brand customers
achieve the **Four Key Restorations**

Financial Reporting Restored to Sound and Stable

Stock Trading Mechanism Normalized

Business Performance Reporting Normalized

Financing Activities Fully Restored and Diversified

Corporate Governance Progress: Achieving Four Key Restorations

Corporate Governance Progress: Achieving Four Key Restorations

17th Board & Management Team Restart

Unit: NT\$ '000

Changes in Operations and Customer Relationships		Allocation of Collection Premium	2022				2023~Sep 2025		Sep 2025
			Accumulated Amortization	Accumulated Impairment	Ending Balance	% of Annual Revenue	Amortization During the Period	Impairment During the Period	Ending Balance
J.D. United Manufacturing Corp. Ltd., Tooku Holdings Ltd.	Goodwill	4,687,666		(3,579,565)	1,108,101	24%		None	1,108,101
	Customer Relationships	2,264,245	(1,192,503)	(888,895)	182,847	8%	(111,739)		71,108
Nanjing USA, Inc.	Goodwill	511,708			511,708	100%			511,708
	Customer Relationships	943,859	(317,180)		626,679	66%	(264,867)		361,812
3Y Universal Company Limited	Goodwill	175,102			175,102	100%			175,102
	Total	8,582,580	(1,509,683)	(4,468,460)	2,604,437	30%	(376,605)	2,227,832	

Impact of the Pandemic

Annual review by the valuation firm to assess the need for impairment

Annual Profit and Loss Details of the Acquired Company	2018	2019	2020	2021	2022	Cumulative Balance as of 2022	2023	2024	The First Three Quarter of 2025
J.D. United Manufacturing Corp. Ltd., Tooku Holdings Ltd.	278,100	289,411	241,449	(709,459)	(2,081,324)	(1,981,823)	(545,814)	223,387	176,524
Nanjing USA, Inc.		130,701	134,792	29,654	(27,873)	267,274	(30,345)	175,906	(12,602) (Note) 117,377
3Y Universal Company Limited				11,529	35,856	47,385	28,364	7,594	(388)

Note: Due to a comprehensive tax review by the new U.S. accountant, a prior-period income tax provision of NT\$129.98M was recorded prudently. This amount will be adjusted based on the final U.S. tax assessment. Excluding this one-time tax impact, the Group's operating performance in the first three quarters of 2025 was strong, with a profit of NT\$117.38M, compared to a loss of NT\$12.60M including the tax provision.

For details, please refer to the Investor Q&A section on the Roo Hsing official website.

Comprehensive review conducted on asset quality, goodwill, and customer relationships; impairments were recognized accordingly.

3. Group Medium- to Long-Term Operational Strategy

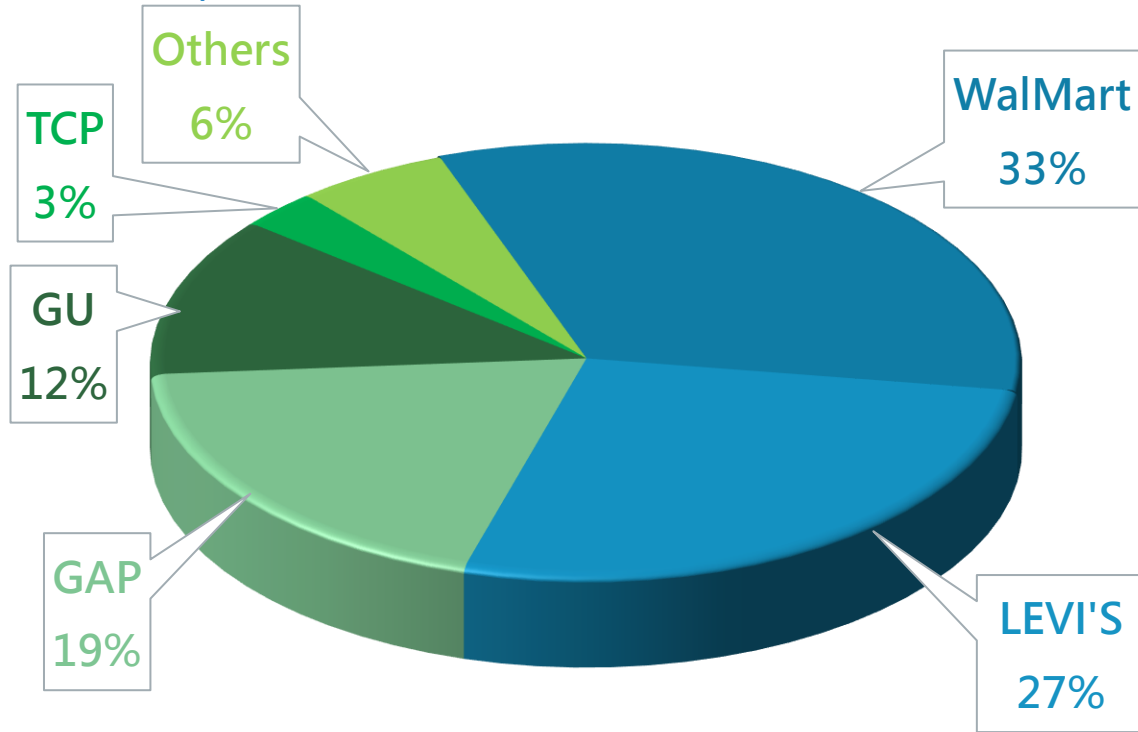


Customer Development Strategy

Committed to serving major global apparel brands, strengthening existing brand partnerships, and expanding into European brand markets.

Sales Volume: January–September 2025

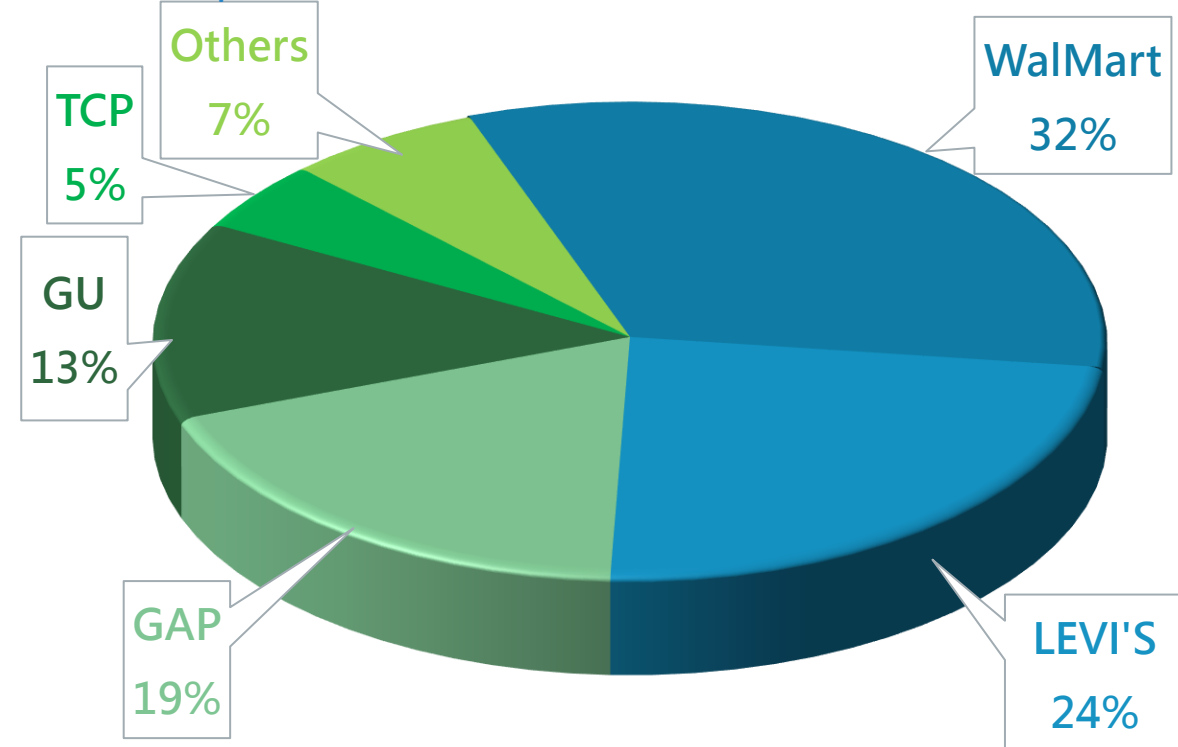
Top 5 customers accounted for 94% of revenue



Total Sales Volume: 42,932 thousand pieces

Sales Volume: January–September 2024

Top 5 customers accounted for 93% of revenue



Total Sales Volume: 45,863 thousand pieces

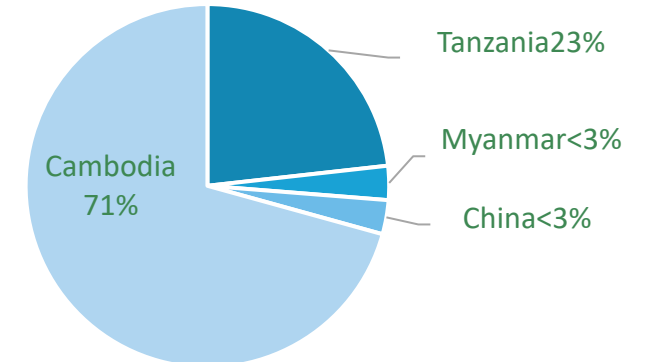
2026 Capacity Plan

A Global Denim Manufacturing Specialist

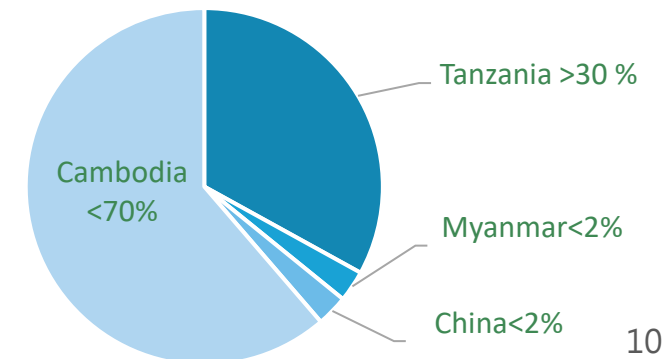
China serves as the Group's R&D center, while the United States, Hong Kong, and Japan function as major order-receiving hubs. Production is concentrated in Southeast Asia and East Africa.



2025 Capacity Distribution



Projected 2026 Capacity



Group Capacity Deployment — Tanzania

Optimize Capacity to Strengthen Tariff Competitiveness

2026 Investment Plans in Tanzania:

1. Build New Production Capacity

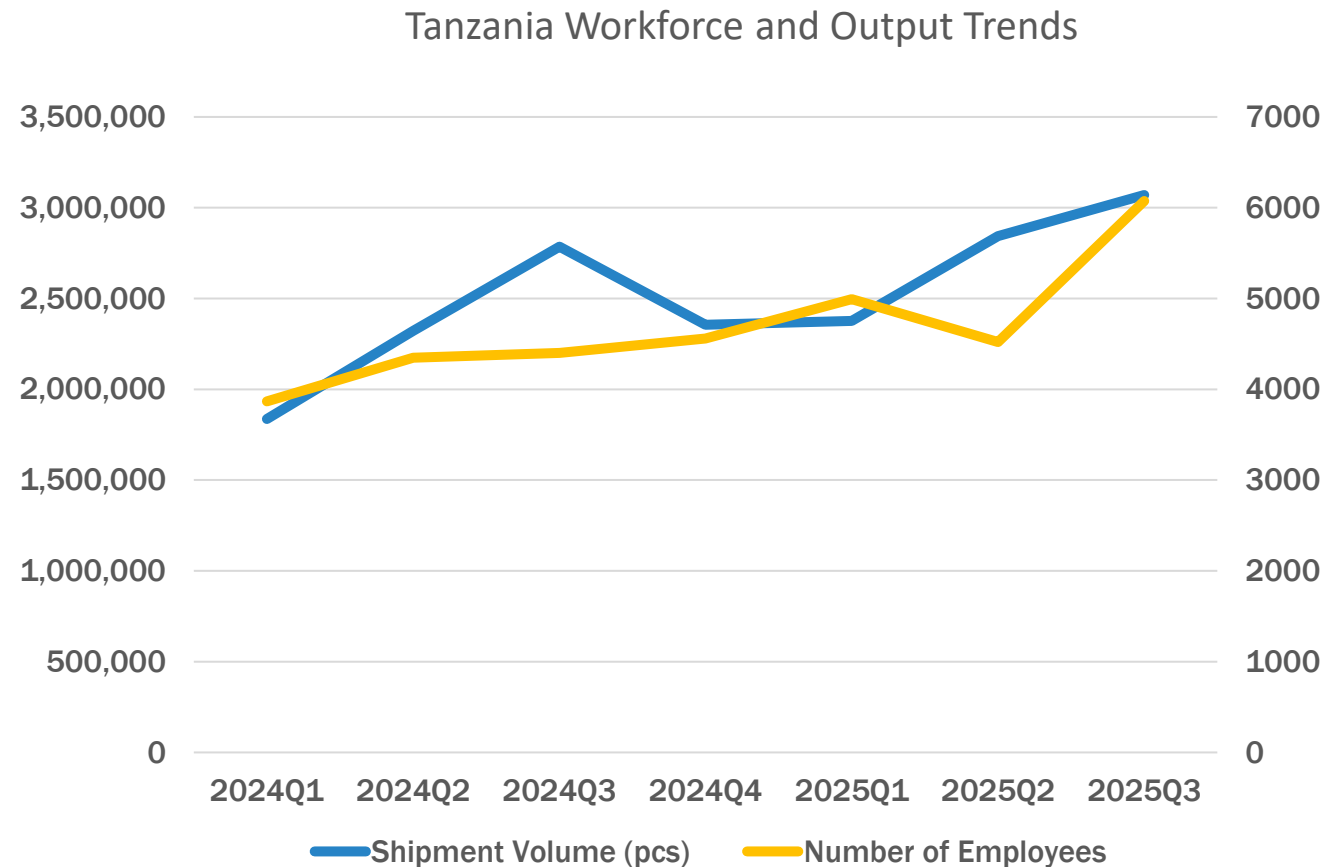
Enhancing manufacturing competitiveness and global responsiveness.

2. Construct New Dormitories

Improving employee morale and strengthening recognition from customers, local communities, and government stakeholders.

3. Install Solar Power Systems

Using renewable energy to support sustainable manufacturing and fulfill ESG commitments.



Group Capacity Deployment — Cambodia

Cambodia Facility Upgrade and Development Plan

In 2026, the Group will establish an advanced manufacturing park in Cambodia:

1. Leveraging advantages in waterways and air transport to significantly shorten delivery times and improve logistics efficiency.
2. Utilizing a sufficient and stable labor force to build a strong foundation for long-term operations.
3. Developing a new industrial park to attract upstream partners and create the next growth engine.



Group Capacity Deployment — Cambodia

Cambodia Manufacturing International Brand Park



Cambodia Manufacturing International Brand Park – Vertical Integration

Key Tenant Manufacturers	Park Management Company
<ul style="list-style-type: none"> ■ Upstream Supplier A ■ Upstream Supplier B ■ RH 100% Owned Subsidiary <ul style="list-style-type: none"> • Purchase self-owned land and factory to increase operational flexibility and strengthen autonomy • Save at least USD 1.25 million per year in land and factory rental costs (before tax) • Build a demonstration factory to meets brand development requirements 	<ul style="list-style-type: none"> ■ Industrial Park Management and Development ■ Infrastructure Construction ■ Shareholding Structure: Roo Hsing, Supplier A, and Supplier B each Owning One-third

A nighttime photograph of the Taipei skyline, featuring the Taipei 101 skyscraper prominently in the center, illuminated with green lights. The city lights are visible in the background against a dark blue sky with some clouds.

Achieving Sustainable Profitability and Enhancing Long-Term Shareholder Value

Thank you for your guidance