

Stock code:2375



KAIMEI ELECTRONIC CORP.

2026 Annual Shareholders' Meeting

Meeting Agenda (Translation)

Shareholders meeting will be held by means of physical meeting

Time: 9:00 AM on Monday, May 25, 2026

Place:13F Conference Room, No.81, Sec. 1, Xintai 5th Rd., Xizhi Dist.,
New Taipei City 221, Taiwan (R.O.C.)

Table of Contents

	<u>Page</u>
2026 Meeting Procedure	1
2026 Meeting Agenda	2
Report Items	3
Ratification	7
Extraordinary Motions	9
Adjournment	9

Attachment

	<u>Page</u>
1. 2025 Independent Auditors' Report and Financial Statements..	10

Appendix

	<u>Page</u>
1. Articles of Incorporation.....	26
2. Rules and Procedures of Shareholders' Meeting	31
3. Current Shareholding of Directors	39
4. Status of Shareholder Proposals Acceptance	39

KAIMEI ELECTRONIC CORP.

YEAR 2026

Procedure for Annual Shareholders' Meeting

1. Call the Meeting to Order
2. Chairperson Remarks
3. Report Items
4. Ratification
5. Extraordinary Motions
6. Adjournment

KAIMEI ELECTRONIC CORP.

2026 Annual Shareholders' Meeting

Agenda

Time: 9:00 AM on Monday, May 25, 2026

Place: 13F Conference Room, No.81, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City.

1. Call the Meeting to Order
2. Chairperson Remarks
3. Report Items:
 - (1) 2025 Annual Business Report.
 - (2) 2025 Audit Committee's Review Report.
 - (3) 2025 Earnings Distribution Report.
 - (4) Report on the Distribution of 2025 Employee and Director Remuneration.
4. Ratification:
 - (1) Approve 2025 Annual Business Report and Financial Statements.
 - (2) Approve the proposal for distribution of 2025 earnings.
5. Extraordinary Motions
6. Adjournment

Report Items

Subject 1: 2025 Annual Business Report.

KAIMEI ELECTRONIC CORP. 2025 Annual Business Report

Reflecting on the past year, the Company leveraged the end of inventory destocking and strong demand in AI and automotive markets to deliver stable growth. For **2026**, in response to global uncertainties such as geopolitical tensions, tariffs, and inflation, we remain committed to monitoring market trends and refining our strategies to ensure long-term competitiveness and corporate sustainability.

I. 2025 Operating Results

(1) Operating Strategy Implementation:

The Company's consolidated revenue for 2025 was NT\$5.545 billion, representing a growth of approximately 5.34% compared to NT\$5.264 billion in 2024. The gross margin stood at 20%, with an operating income of NT\$490 million. Net income attributable to owners of the parent was NT\$405 million, resulting in earnings per share (EPS) of NT\$3.73.

(2) Budget Implementation:

The Company did not release a public financial forecast for 2025; therefore, disclosure of budget execution status is not required.

(3) Financial Performance and Profitability Analysis:

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

Item	2025
Net cash flows from operating activities	775,551
Net cash flows from investing activities	910,353
Net cash flows used in financing activities	(953,104)
Return on assets	3.02%
Return on equity	4.14%
Net Profit margin	7.31%
Earnings per share (NT\$)	3.73

(4) Research and Development Status:

1. Capacitors: large capacity, fast charging and discharging, high and low temperature resistance, shock resistance, high ripple resistance, long life and miniaturized products.
2. Motor fan: Development of products with high heat dissipation efficiency, high reliability, enhanced protection for harsh environments, long service life, and low noise levels.
3. Resistors: Advancements in anti-sulfuration, low TCR with high power, lead-free high voltage, and high-power anti-surge capabilities. Efforts also include developing wide-terminal high-power low-resistance products, expanding resistance ranges for automotive applications, and innovating in thin-film, ultra-thin film, metal film, and metal foil technologies.

II. 2026 Operating Plan

(1) Operating Strategies:

1. Deepen Sustainable Governance : fully implement the ESG corporate vision.
2. Enhance Product and Service Quality: Consolidate relationships with existing premium clients and actively expand the customer base.
3. Market Intelligence and Innovation: Collect market insights to drive R&D in new technologies and product development.
4. Strengthen Cybersecurity Governance: Solidify the cybersecurity framework to fulfill data protection commitments to partners and shareholders.

(2) Production and Sales Policies:

1. Optimize Capacity Allocation: Gather industry intelligence to enhance production capacity allocation and strengthen flexible market responsiveness and mechanisms.
2. Standardize Product Specifications: Improve product specifications and explore new application markets to fulfill diverse customer needs.
3. Strengthen Supplier Collaboration: Deepen partnerships with key suppliers to develop and integrate materials, thereby achieving cost-effective production.
4. Streamline Inventory and Receivables Management: Continuously optimize the management of inventory levels and accounts receivable.

III. Future Development strategies of the Company

1. Strengthen Strategic Partnerships: Deepen collaboration with key suppliers to ensure a stable supply of raw materials and effective cost control.
2. Advance Process Automation: Continue the implementation of automated systems to minimize human error and defect rates.
3. Optimize Product Mix: Refine the product structure by focusing on high-value-added products to enhance overall profitability.
4. Drive Sustainable Transformation: Continuously promote green transformation and refine the digital sustainability governance framework

IV. Impact of External Competitive, Regulatory, and Macro-Economic Environments

The global economy is still facing a number of potential risks, and due to challenges such as external regulations and the increasingly stringent overall operating environment, the Company continues to focus on the development of niche products and respond prudently to future operating conditions.

Best regards,

Wish all our esteemed shareholders good health and continued prosperity in all your endeavors.

Chairman:
Shao-Pin Ru

General Manager:
Wen-Liang, Liu

Chief Accounting Officer:
Shu-Hui, Chen

Subject 2: 2025 Audit Committee's Review Report.

Kaimei Electronic Corp.

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Annual Business Report, Financial Statements, and the Proposal for Earnings Distribution. The Financial Statements have been audited by CPA, Wang, I-Wen, and Huang, Keng-Chia of KPMG, who have issued an audit report accordingly.

The aforementioned Annual Business Report, Financial Statements, and Proposal for Earnings Distribution have been reviewed and verified by the Audit Committee, and no discrepancies were found. We hereby submit this report in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act for your review and approval.

To: The 2026 Annual General Meeting of Shareholders.

Kaimei Electronic Corp.

Convenor of the Audit Committee: Yu-Chang, Lin

March 6, 2026

Subject 3: 2025 Earnings Distribution Report.

Description: 1. To meet the Company's operational capital requirements, the Board of Directors resolved during the 3rd meeting of the 18th term on November 12, 2025, not to distribute earnings for the first half of 2025.

2. In accordance with the Company Act and the Company's Articles of Incorporation, the Company has prepared a proposal for earnings distribution. It is proposed to distribute a total of NT\$130,410,401 in cash dividends to shareholders.
3. The earnings distribution shall be conducted through individual identification, with priority given to the distribution of earnings from the most recent year.
4. A cash dividend of NT\$1.2 per share will be distributed. The calculation of the cash dividend for each shareholder will be rounded down to the nearest whole NT dollar. Any fractional amounts resulting from this rounding will be recognized as "Other Income" by the Company.
5. This proposal was approved by the Board of Directors on March 6, 2026. The Chairman is authorized to determine the ex-dividend date and other related matters. If the dividend payout ratio needs to be adjusted due to regulatory changes or a change in the number of outstanding shares resulting from capital adjustments before the record date, the Chairman is fully authorized to handle such adjustments.

Subject 4: Report on the Distribution of 2025 Employee and Director Remuneration.

Description: In accordance with Article 27 of the Company's Articles of Incorporation, the distribution of employee and director remuneration for 2025 was resolved and approved by the Board of Directors on March 6, 2026. The details of the distribution are as follows:

Unit: NT\$

Distribution Item	Distribution Ratio	Amount	Method of Distribution
Employee Remuueration	2.13%	11,450,004	Distribute in cash
Director Remuueration	4.00%	21,455,796	
Total	6.13%	32,905,800	

Ratification

Subject 1: Approve 2025 Annual Business Report and Financial Statements. (Proposed by the Board of Directors)

Description:

1. The Company's 2025 financial statements (including standalone and consolidated statements) were approved by the Board of Directors on March 6, 2026, and have been audited by KPMG.
2. The aforementioned Financial Statements and Annual Business report have been duly reviewed and verified by the Audit Committee.
3. Please refer to pages 3 to 4 of this handbook for the 2025 Annual Business Report.
4. Please refer to Attachment 1 on pages 10 to 25 for the 2025 Financial Statements.
5. Submitted for Adoption.

Resolution:

Subject 2: Approve the proposal for distribution of 2025 earnings. (Proposed by the Board of Directors)

Description: 1. The Company's Earnings Distribution Table is as follows.

2. The Chairman is authorized to determine the ex-dividend date and other related matters. Should there be any regulatory amendments by the competent authorities, or any change in the dividend payout ratio due to a fluctuation in the number of outstanding shares caused by a change in the Company's capital before the record date, the Chairman is fully authorized to handle all relevant adjustments.

Kaimei Electronic Corp.
Appropriation of Dividends
2025

Unit: NT\$

Beginning undistributed retained earnings (2025)	\$	3,101,730,463
Re-measurement of defined benefit plans recognized in retained earnings		(1,486,630)
Cumulative gains and losses from the disposal of equity instruments measured at fair value through other comprehensive income transferred directly to retained earnings		86,089,175
Net income for 2025		405,258,339
Earnings available for distribution		3,591,591,347
Legal reserve appropriated (10%)		(48,986,088)
Special reserve appropriated		(148,692,931)
Distribution		
Cash dividends (NT\$1.2 per share)		(130,410,401)
Unappropriated retained earnings at the end of the period	\$	3,263,501,927

Note: Number of shares outstanding of the Company 108,675,334.

Chairman: Shao-Pin Ru

General Manager: Wen-Liang, Liu

Chief Accounting Officer: Shu-Hui, Chen

Resolution:

Extraordinary Motions

Adjournment

Attachment 1: 2025 Independent Auditors' Report and Financial Statements

Independent Auditors' Report

To the Board of Directors of KAIMEI ELECTRONIC CORP. :

Opinion

We have audited the financial statements of KAIMEI ELECTRONIC CORP. (“the Company”), which comprise the balance sheets as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

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

Basis for Opinion

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

Key Audit Matters

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

Revenue recognition

Please refer to Note 4(n) and Note 6(p) for accounting policy and detailed disclosure of revenue, respectively.

Description of key audit matter:

KAIMEI ELECTRONIC CORP. and its subsidiaries accounted for using equity method are engaged in the manufacturing and sale of capacitors and fans. Revenue generated by the Company and its equity-method investees represents one of the significant items in the Company's separate financial statements. The amount and fluctuations of revenue may affect the users' understanding of the financial statements as a whole. Accordingly, the testing of revenue recognition is one of the key audit matters in our audit of the Company's separate financial statements.

How the matter was addressed in our audit:

Our audit procedures relating to the above key audit matter mainly included obtaining an understanding of the revenue types, contract terms, and transaction conditions, evaluating whether the timing of revenue recognition was appropriate, examining the major sales contracts of Kaimei Electric Co., Ltd. and its equity-method investees, testing the design and implementation of internal controls over shipment and revenue recognition processes, selecting samples of shipments made by Kaimei Electric Co., Ltd. and its equity-method investees before and after the balance sheet date for inspection, and reviewing supporting documentation such as delivery evidence and invoices to determine whether the related sales revenues were recognized in the appropriate reporting period.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and for such internal control as management determines is necessary to enable the preparation of the parent company only financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

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

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Wang, I-Wen and Huang, Keng-Chia.

KPMG

Taipei, Taiwan (Republic of China)
March 6, 2026

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
KAIMEI ELECTRONIC CORP.

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Current assets:					
1100	Cash and cash equivalents (note 6(a))	\$ 325,968	3	149,579	1
1110	Current financial assets at fair value through profit or loss(note 6(b))	2,157	-	-	-
1120	Current financial assets at fair value through other comprehensive income (notes 6(c))	-	-	954,171	8
1136	Current financial assets at amortized cost (notes 6(d))	410,017	4	171,335	2
1150	Notes receivable, net (notes 6(e) and 6(o))	328	-	1,270	-
1170	Trade receivables, net (notes 6(e) and 6(o))	183,459	1	180,000	2
1180	Trade receivables due from related parties, net (notes 6(e), 6(o) and 7)	7,179	-	9,961	-
1200	Other receivables	126	-	770	-
1210	Other receivables due from related parties (note 7)	111,405	1	5,288	-
130X	Inventories (note 6(f))	7,909	-	6,963	-
1470	Other current assets	1,129	-	1,477	-
		1,049,677	9	1,480,814	13
Non-current assets:					
1517	Non-current financial assets at fair value through other comprehensive income (notes 6(c))	204,768	2	-	-
1535	Non-current financial assets at amortized cost (note 6(d))	-	-	493,838	4
1550	Investments accounted for using equity method (notes 6(g) and 8)	9,761,548	87	9,531,750	81
1600	Property, plant and equipment (note 6(h))	188,508	2	187,567	2
1840	Deferred tax assets (note 6(l))	13,291	-	13,446	-
1975	Net defined benefit asset, non-current (note 6(k))	3,942	-	2,853	-
1995	Other non-current assets, others (note 8)	4,110	-	9,564	-
		10,176,167	91	10,239,018	87
Total assets		\$ 11,225,844	100	11,719,832	100
Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Current liabilities:					
2100	Short-term borrowings (note 6(i))	\$ -	-	945,000	8
2120	Current financial liabilities at fair value through profit or loss (note 6(b))	-	-	2,012	-
2170	Trade payables	157	-	320	-
2180	Trade payables due to related parties (note 7)	605,615	5	365,135	3
2200	Other payables (note 6(j))	121,607	1	124,962	1
2230	Current tax liabilities	66,267	1	37,300	-
2300	Other current liabilities (notes 6(o))	7,068	-	22,383	-
		800,714	7	1,497,112	12
Non-current liabilities:					
2570	Deferred tax liabilities (note 6(l))	374,657	3	347,560	3
2622	Long-term accounts payable to related parties (note 7)	59,285	1	61,841	1
2670	Other non-current liabilities (note 7)	119,952	1	120,240	1
		553,894	5	529,641	5
Total liabilities		1,354,608	12	2,026,753	17
Equity (note 6(m)):					
3110	Ordinary shares	1,086,753	10	1,086,753	9
3200	Capital surplus	4,732,931	42	4,732,931	41
3300	Retained earnings	4,221,778	38	3,894,931	33
3400	Other equity interests	(170,226)	(2)	(21,536)	-
Total equity		9,871,236	88	9,693,079	83
Total liabilities and equity		\$ 11,225,844	100	11,719,832	100

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
KAIMEI ELECTRONIC CORP.
Statements of Comprehensive Income
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Share)

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (notes 6(o) and 7)	\$ 981,441	100	990,874	100
5000	Operating costs (notes 6(f) and 7)	687,106	70	712,949	72
5900	Gross profits	294,335	30	277,925	28
6000	Operating expenses (notes 6(e), 6(h), 6(k), 6(p), 7 and 12):				
6100	Selling expenses	31,072	3	27,954	3
6200	Administrative expenses	94,643	10	105,693	11
6300	Research and development expenses	16,844	2	14,101	1
6450	Reversal gains on expected credit impairment loss	(251)	-	(3)	-
		142,308	15	147,745	15
6900	Net operating income	152,027	15	130,180	13
7000	Non-operating income and expenses (notes 6(g), 6(q) and 7):				
7100	Interest income	31,825	3	43,689	4
7190	Other income	20,714	2	42,039	4
7020	Other gains and losses, net	(25,452)	(2)	(15,931)	(1)
7060	Share of gain of subsidiaries, associates and joint ventures accounted for using equity method	326,130	33	405,834	41
7050	Finance costs	(986)	-	(18,082)	(2)
		352,231	36	457,549	46
7900	Profit before tax	504,258	51	587,729	59
7950	Less: Income tax expenses (note 6(l))	99,000	10	93,022	9
8200	Profit	405,258	41	494,707	50
8300	Other comprehensive income (notes 6(g), 6(k) and 6(l)):				
8310	Items that will not be reclassified to profit or loss:				
8311	Remeasurements of defined benefit plans	532	-	1,091	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(32,801)	(3)	38,227	4
8330	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(28,800)	(3)	534	-
8349	Less: Income tax related to items that will not be reclassified to profit or loss	(6,207)	(1)	6,530	1
		(54,862)	(5)	33,322	3
8360	Items that may be reclassified to profit or loss:				
8361	Exchange differences on translation of foreign financial statements	20,889	2	99,116	10
8380	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that may be reclassified to profit or loss	(25,938)	(3)	195,014	20
8399	Less: Income tax related to items that may be reclassified to profit or loss	4,177	-	19,823	2
		(9,226)	(1)	274,307	28
8300	Other comprehensive income (after tax, net)	(64,088)	(6)	307,629	31
8500	Total comprehensive income	\$ 341,170	35	802,336	81
	Earnings per share (note 6(n)):				
9750	Basic earnings per share	\$ 3.73		4.55	
9850	Diluted earnings per share	\$ 3.72		4.54	

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
KAIMEI ELECTRONIC CORP.

Statements of Changes in Equity
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

							Other equity interests			
			Retained earnings				Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Total	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total				
Balance at January 1, 2024	\$ 1,086,753	4,732,931	532,214	369,475	2,582,180	3,483,869	(393,492)	67,622	(325,870)	8,977,683
Profit for the year ended December 31, 2024	-	-	-	-	494,707	494,707	-	-	-	494,707
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	2,007	2,007	274,307	31,315	305,622	307,629
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	496,714	496,714	274,307	31,315	305,622	802,336
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	26,638	-	(26,638)	-	-	-	-	-
Reversal of special reserve	-	-	-	(43,605)	43,605	-	-	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(86,940)	(86,940)	-	-	-	(86,940)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	1,288	1,288	-	(1,288)	(1,288)	-
Balance at December 31, 2024	1,086,753	4,732,931	558,852	325,870	3,010,209	3,894,931	(119,185)	97,649	(21,536)	9,693,079
Profit for the year ended December 31, 2025	-	-	-	-	405,258	405,258	-	-	-	405,258
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	(1,487)	(1,487)	(9,226)	(53,375)	(62,601)	(64,088)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	403,771	403,771	(9,226)	(53,375)	(62,601)	341,170
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	49,800	-	(49,800)	-	-	-	-	-
Reversal of special reserve	-	-	-	(304,334)	304,334	-	-	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(163,013)	(163,013)	-	-	-	(163,013)
Disposal of investments in equity instruments measured at fair value through other comprehensive income	-	-	-	-	86,089	86,089	-	(86,089)	(86,089)	-
Balance at December 31, 2025	\$ 1,086,753	4,732,931	608,652	21,536	3,591,590	4,221,778	(128,411)	(41,815)	(170,226)	9,871,236

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
KAIMEI ELECTRONIC CORP.

Statements of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Profit before tax	\$ 504,258	587,729
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	8,547	7,470
Amortization expense	3,911	4,569
Reversal gains on expected credit impairment loss	(251)	(3)
Gains (losses) on financial assets and liabilities measured at fair value through profit or loss	(1,699)	51,323
Interest expense	986	18,082
Interest income	(31,825)	(43,689)
Dividend income	-	(28,258)
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	(326,130)	(405,834)
Gain on disposal and retirement of property, plant and equipment	(667)	(664)
Others	(2)	-
Total adjustments to reconcile profit (loss)	<u>(347,130)</u>	<u>(397,004)</u>
Changes in operating assets and liabilities:		
Increase in financial assets/ liabilities at fair value through profit or loss	(2,470)	(46,131)
Decrease in notes receivable	954	456
(Increase) decrease in trade receivables	(3,220)	25,957
Decrease in accounts receivable from related parties	2,782	1,993
Decrease (increase) in other receivables	714	(705)
Increase in other receivables due from related parties	(6,117)	(3,406)
Increase in inventories	(946)	(1,647)
Decrease (increase) in other current assets	348	(1,160)
Increase in defined benefit asset	(557)	(504)
Decrease in trade payables	(163)	(34)
Increase (decrease) in trade payables due to related parties	240,480	(238,942)
(Decrease) increase in other payables	(2,094)	16,061
(Decrease) increase in other current liabilities	<u>(15,240)</u>	<u>19,299</u>
Total changes in operating assets and liabilities	<u>214,471</u>	<u>(228,763)</u>
Cash (outflow) inflow generated from operations	371,599	(38,038)
Interest received	37,424	46,734
Dividends received	29,264	51,669
Interest paid	(2,247)	(17,569)
Income taxes paid	<u>(40,751)</u>	<u>(24,229)</u>
Net cash flows from operating activities	<u>395,289</u>	<u>18,567</u>
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(217,207)	-
Proceeds from disposal of financial assets at fair value through other comprehensive income	933,809	7,160
Acquisition of financial assets at amortized cost	(490,009)	(163,925)
Proceeds from disposal of financial assets at amortized cost	739,496	306,195
Acquisition of investments accounted for using equity method	(1,193)	-
Proceeds from capital reduction of investments accounted for using equity method	-	77,488
Acquisition of property, plant and equipment	(6,365)	(16,925)
Proceeds from disposal of property, plant and equipment	667	810
Increase in refundable deposits	-	(91)
Increase (decrease) in other receivables from related parties	(100,000)	-
Acquisition of intangible assets	(1,628)	(3,292)
Dividends received	<u>34,412</u>	<u>22,602</u>
Net cash flows from investing activities	<u>891,982</u>	<u>230,022</u>
Cash flows used in financing activities:		
Decrease in short-term borrowings	(945,000)	(83,000)
Decrease in other payables due to related parties	(2,556)	(84,775)
Payment of lease liabilities	(313)	(331)
Cash dividends paid	<u>(163,013)</u>	<u>(86,940)</u>
Net cash flows used in financing activities	<u>(1,110,882)</u>	<u>(255,046)</u>
Increase (decrease) in cash and cash equivalents for the period	176,389	(6,457)
Cash and cash equivalents at beginning of period	<u>149,579</u>	<u>156,036</u>
Cash and cash equivalents at end of period	<u><u>\$ 325,968</u></u>	<u><u>149,579</u></u>

Independent Auditors’ Report

To the Board of Directors of KAIMEI ELECTRONIC CORP.:

Opinion

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

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

1. Revenue recognition

Please refer to Note 4(o) and Note 6(r) for accounting policy and detailed disclosure of revenue, respectively.

Description of key audit matter:

Kaimei Electronics Co., Ltd. is a listed company serving public interests, and investors closely monitor its operating performance. The transaction terms stipulated in the purchase and sales agreements entered into by Kaimei Electronics Co., Ltd. and its subsidiaries with their customers affect whether the timing of revenue recognition complies with the accounting standards regarding the transfer of control to the customer. Accordingly, there is a risk of improper revenue recognition if control of the goods has not yet been transferred to the customer at the time revenue is recognized. Therefore, the testing of revenue recognition is one of the key audit matters in our audit of the consolidated financial statements of Kaimei Electronics Co., Ltd.

How the matter was addressed in our audit:

The primary audit procedures performed in response to the above key audit matter included obtaining an understanding of the major types of revenue, contract terms, and transaction conditions; assessing whether the timing of revenue recognition was appropriate; examining the major sales contracts of Kaimei Electronics Co., Ltd. and its subsidiaries; testing the internal controls related to shipment and revenue recognition processes; selecting shipments made by Kaimei Electronics Co., Ltd. and its subsidiaries during a specified period subsequent to the balance sheet date; and inspecting the relevant supporting documents and statements to determine whether the related revenue was recognized in the appropriate financial reporting period.

Other Matter

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Wang, I-Wen and Huang, Keng-Chia.

KPMG

Taipei, Taiwan (Republic of China)
March 6, 2026

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
KAIMEI ELECTRONIC CORP. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Current assets:					
1100	Cash and cash equivalents (note 6(a))	\$ 1,593,072	11	771,192	5
1110	Current financial assets at fair value through profit or loss (note 6(b))	354,353	3	1,049,750	7
1120	Current financial assets at fair value through other comprehensive income (note 6(c))	-	-	957,027	6
1136	Current financial assets at amortized cost (note 6(d))	1,064,525	7	1,087,785	8
1150	Notes receivable, net (notes 6(e) and 6(r))	253,985	2	245,377	2
1170	Trade receivables, net (notes 6(e) and 6(r))	1,321,679	9	1,228,201	8
1180	Trade receivable due from related parties, net (notes 6(e), 6(r) and 7)	217,312	1	193,706	1
1200	Other receivables	1,748	-	5,857	-
1210	Other receivables due from related parties, net (note 7)	18	-	16	-
130X	Inventories (note 6(f))	1,490,041	10	1,418,272	10
1470	Other current assets	233,750	2	202,874	1
		6,530,483	45	7,160,057	48
Non-current assets:					
1517	Non-current financial assets at fair value through other comprehensive income (note 6(c))	575,856	4	-	-
1535	Non-current financial assets at amortized cost (note 6(d))	2,452,590	17	2,601,273	19
1550	Investments accounted for using equity method (notes 6(g) and 8)	2,491,279	17	2,429,174	16
1600	Property, plant and equipment (note 6(h))	1,977,259	14	2,140,013	15
1755	Right-of-use assets (note 6(i))	153,198	1	189,366	1
1821	Intangible assets	55,849	-	68,534	-
1840	Deferred tax assets (note 6(o))	193,683	1	200,549	1
1975	Net defined benefit asset, non-current (note 6(n))	3,942	-	2,853	-
1995	Other non-current assets, others (note 8)	121,153	1	64,535	-
		8,024,809	55	7,696,297	52
Total assets		\$ 14,555,292	100	14,856,354	100

Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Current liabilities:					
2100	Short-term borrowings (note 6(j))	\$ 2,290,000	16	2,955,000	20
2110	Short-term notes and bills payable (note 6(j))	149,915	1	149,983	1
2120	Current financial liabilities at fair value through profit or loss (note 6(b))	425	-	4,814	-
2170	Trade payables	804,286	6	626,926	5
2180	Trade payable due to related parties (note 7)	3,075	-	2,693	-
2200	Other payables (note 6(l))	630,735	4	564,224	4
2220	Other payables due to related parties (note 7)	1,985	-	854	-
2230	Current tax liabilities	135,953	1	118,151	1
2250	Current provisions	13,736	-	12,764	-
2280	Current lease liabilities (notes 6(m) and 7)	25,688	-	38,139	-
2322	Long-term borrowings, current portion (note 6(k))	-	-	48,980	-
2399	Other current liabilities (note 6(r))	7,877	-	30,718	-
		4,063,675	28	4,553,246	31
Non-current liabilities:					
2540	Long-term borrowings (note 6(k))	-	-	40,817	-
2550	Non-current provisions	3,119	-	13,576	-
2570	Deferred tax liabilities (note 6(o))	502,815	3	412,941	3
2580	Non-current lease liabilities (notes 6(m) and 7)	102,364	1	125,727	1
2640	Net defined benefit liability, non-current (note 6(n))	10,979	-	15,912	-
2670	Other non-current liabilities	1,104	-	1,056	-
		620,381	4	610,029	4
Total liabilities		4,684,056	32	5,163,275	35
Equity attributable to owners of parent (note 6(p)):					
3110	Ordinary shares	1,086,753	7	1,086,753	7
3200	Capital surplus	4,732,931	33	4,732,931	32
3300	Retained earnings	4,221,778	29	3,894,931	26
3400	Total other equity interest	(170,226)	(1)	(21,536)	-
Total equity		9,871,236	68	9,693,079	65
Total liabilities and equity		\$ 14,555,292	100	14,856,354	100

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
KAIMEI ELECTRONIC CORP. AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Share)

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (notes 6(r) and 7)	\$ 5,545,491	100	5,263,968	100
5000	Operating costs (notes 6(f), 6(h), 6(i), 6(n), 7 and 12)	4,435,636	80	4,275,856	81
5900	Gross profit from operations	1,109,855	20	988,112	19
6000	Operating expenses (notes 6(h), 6(i), 6(n), 6(s), 7 and 12):				
6100	Selling expenses	244,701	4	209,990	4
6200	Administrative expenses	322,383	6	320,048	6
6300	Research and development expenses	54,411	1	48,517	1
6450	Expected credit impairment loss (gain) (note 6(e))	(1,068)	-	(1,604)	-
		620,427	11	576,951	11
6900	Net operating income	489,428	9	411,161	8
7000	Non-operating income and expenses (notes 6(g), 6(h), 6(m), 6(t) and 7):				
7100	Interest income	146,189	3	154,269	3
7190	Other income	23,364	-	48,021	1
7020	Other gains and losses, net	(80,269)	(2)	13,659	-
7050	Finance costs	(48,952)	(1)	(66,490)	(1)
7060	Share of profit of associates and joint ventures accounted for using equity method	108,581	2	119,386	2
		148,913	2	268,845	5
7900	Profit from continuing operations before tax	638,341	11	680,006	13
7950	Income tax expenses (note 6(o))	233,083	4	185,299	4
8200	Profit	405,258	7	494,707	9
8300	Other comprehensive income:				
8310	Items that will not be reclassified to profit or loss				
8311	Remeasurements of defined benefit plans (note 6(n))	(2,431)	-	(463)	-
8316	Unrealized gains from investments in equity instruments measured at fair value through other comprehensive income	(58,885)	(1)	38,340	1
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that may not be reclassified to profit or loss (note 6(g))	(344)	-	1,665	-
8349	Less: Income tax related to items that will not be reclassified to profit or loss (note 6(o))	(6,798)	-	6,220	-
		(54,862)	(1)	33,322	1
8360	Items that may be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	(5,532)	-	333,779	6
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that may be reclassified to profit or loss (note 6(g))	(4,801)	-	7,284	-
8399	Less: Income tax related to items that may be reclassified to profit or loss (note 6(o))	(1,107)	-	66,756	1
		(9,226)	-	274,307	5
8300	Other comprehensive income(after tax, net)	(64,088)	(1)	307,629	6
8500	Total comprehensive income	\$ 341,170	6	802,336	15
	Earnings per share (note 6(q))				
9750	Basic earnings per share	\$ 3.73		4.55	
9850	Diluted earnings per share	\$ 3.72		4.54	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
KAIMEI ELECTRONIC CORP. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Ordinary shares	Capital surplus	Legal reserve	Retained earnings		Total	Exchange differences on translation of foreign financial statements	Other equity interests	Total	Total equity
				Special reserve	Unappropriated retained earnings			Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income		
Balance at January 1, 2024	\$ 1,086,753	4,732,931	532,214	369,475	2,582,180	3,483,869	(393,492)	67,622	(325,870)	8,977,683
Profit for the year ended December 31, 2024	-	-	-	-	494,707	494,707	-	-	-	494,707
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	2,007	2,007	274,307	31,315	305,622	307,629
Total comprehensive income (loss)	-	-	-	-	496,714	496,714	274,307	31,315	305,622	802,336
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	26,638	-	(26,638)	-	-	-	-	-
Special reserve appropriated	-	-	-	(43,605)	43,605	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(86,940)	(86,940)	-	-	-	(86,940)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	1,288	1,288	-	(1,288)	(1,288)	-
Balance at December 31, 2024	1,086,753	4,732,931	558,852	325,870	3,010,209	3,894,931	(119,185)	97,649	(21,536)	9,693,079
Profit for the year ended December 31, 2025	-	-	-	-	405,258	405,258	-	-	-	405,258
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	(1,487)	(1,487)	(9,226)	(53,375)	(62,601)	(64,088)
Total comprehensive income	-	-	-	-	403,771	403,771	(9,226)	(53,375)	(62,601)	341,170
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	49,800	-	(49,800)	-	-	-	-	-
Special reserve appropriated	-	-	-	(304,334)	304,334	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(163,013)	(163,013)	-	-	-	(163,013)
Disposal of investments in equity instruments measured at fair value through other comprehensive income	-	-	-	-	86,089	86,089	-	(86,089)	(86,089)	-
Balance at December 31, 2025	\$ 1,086,753	4,732,931	608,652	21,536	3,591,590	4,221,778	(128,411)	(41,815)	(170,226)	9,871,236

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
KAIMEI ELECTRONIC CORP. AND SUBSIDIARIES

Consolidated Statements of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Profit before tax	\$ 638,341	680,006
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	392,044	400,285
Amortization expense	21,593	21,258
Reversal gain on expected credit impairment loss	(1,068)	(1,604)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(1,161)	75,739
Interest expense	48,952	66,490
Interest income	(146,189)	(154,269)
Dividend income	-	(28,342)
Share of profit of associates and joint ventures accounted for using equity method	(108,581)	(119,386)
Gain on disposal and retirement of property, plant and equipment	(1,346)	(1,781)
Total adjustments to reconcile profit (loss)	204,244	258,390
Changes in operating assets and liabilities:		
(Increase) decrease in notes receivable	(14,810)	(60,701)
(Increase) decrease in notes receivable	(8,595)	7,187
Increase in trade receivables	(93,245)	(166,889)
(Increase) decrease in trade receivables due from related parties	(23,606)	67,909
Decrease (increase) in other receivables	5,595	(767)
Increase in other receivables due from related parties	(2)	(4)
Increase in inventories	(71,769)	(78,807)
Decrease in other current assets	12,091	90,825
Increase in trade payables	177,360	73,215
Increase (decrease) in trade payables due to related parties	382	(1,646)
Increase in other payables	57,574	31,813
Increase (decrease) in other payables due to related parties	1,131	(253)
Decrease in provisions	(9,485)	(20,357)
(Decrease) increase in other current liabilities	(22,841)	9,566
Decrease in net defined benefit liability	(8,453)	(897)
Total changes in operating assets and liabilities	1,327	(49,806)
Cash inflow generated from operations	843,912	888,590
Interest received	96,832	207,860
Dividends received	42,524	62,361
Interest paid	(50,068)	(65,774)
Income taxes paid	(157,649)	(85,167)
Net cash flows from operating activities	775,551	1,007,870
Cash flows (used in) from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(614,158)	-
Proceeds from disposal of financial assets at fair value through other comprehensive income	936,444	7,160
Acquisition of financial assets at amortized cost	(2,660,378)	(1,934,089)
Proceeds from disposal of financial assets at amortized cost	2,836,503	2,113,482
Acquisition of financial assets at fair value through profit or loss	(1,260,619)	(2,007,825)
Proceeds from disposal of financial assets at fair value through profit or loss	1,946,470	1,599,599
Acquisition of investments accounted for using equity method	(1,193)	-
Acquisition of property, plant and equipment	(264,665)	(221,431)
Proceeds from disposal of property, plant and equipment	3,000	3,532
Increase in refundable deposits	(3,914)	(325)
Acquisition of intangible assets and others	(7,137)	(29,738)
Net cash flows from (used in) investing activities	910,353	(469,635)
Cash flows used in financing activities:		
Decrease in short-term borrowings	(665,000)	(129,000)
(Decrease) increase in short-term notes and bills payable	(68)	149,983
Repayments of long-term borrowings	(89,797)	(360,885)
(Decrease) increase in guarantee deposits received	48	35
Payment of lease liabilities	(35,274)	(36,202)
Cash dividends paid	(163,013)	(86,940)
Net cash flows used in financing activities	(953,104)	(463,009)
Effect of exchange rate changes on cash and cash equivalents	89,080	50,815
Net increase in cash and cash equivalents	821,880	126,041
Cash and cash equivalents at beginning of period	771,192	645,151
Cash and cash equivalents at end of period	\$ 1,593,072	771,192

Appendix 1: Articles of Incorporation

KAIMEI ELECTRONIC CORP. Articles of Incorporation

Chapter 1 General Provisions

- Article 1 The Company is organized under the Company Act as a company limited by shares and named 凱美電機股份有限公司. The Company's English name is Kaimei Electronic Corp.
- Article 2 The Company engages in the following businesses:
1. CB01010 Mechanical Equipment Manufacturing
 2. CB01990 Other Machinery Manufacturing
 3. CC01010 Manufacture of Power Generation, Transmission, and Distribution Machinery
 4. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
 5. CB01010 Lighting Equipment Manufacturing
 6. CC01070 Telecommunication Equipment and Apparatus Manufacturing
 7. CC01080 Electronics Components Manufacturing
 8. CB01010 Computer and Peripheral Equipment Manufacturing
 9. CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing
 10. CD01030 Motor Vehicles and Parts Manufacturing
 11. CD01040 Motorcycles and Parts Manufacturing
 12. F113010 Wholesale of Machinery
 13. Deleted
 14. F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts and Accessories
 15. F119010 Wholesale of Electronic Materials
 16. F213010 Retail Sale of Electrical Appliances
 17. F213030 Retail Sale of Computers and Clerical Machinery Equipment
 18. F213060 Retail Sale of Telecommunication Apparatus
 19. F213080 Retail Sale of Other Machinery and Equipment
 20. F214030 Retail Sale of Motor Vehicle Parts and Motorcycle Parts and Accessories
 21. F219010 Retail Sale of Electronic Materials
 22. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 2-1 The Company may provide guarantees for companies in the same industry.
- Article 2-2 As the Company is a shareholder of limited liability in other companies, the total amount of its investments is not subject to the investment limitation specified in Article 13 of the Company Act.
- Article 3 The Company was incorporated in New Taipei City. If necessary, branches, factories, or offices may be set up in other appropriate places at home and abroad and the establishment, removal or relocation shall be determined by the Board of Directors.
- Article 4 Public announcements of the Company shall be made in accordance with the Company Act.

Chapter 2 Shares

- Article 5 The total capital amount of the Company is 5.7 billion New Taiwan Dollars (NT\$5,700,000,000), which is divided into 570 million (570,000,000) shares with a par value of ten New Taiwan Dollars (NT\$10) each and will be issued in installments by the Board of Directors.
- NT\$100 million of the capital referred to in the preceding paragraph shall be retained for issuance of employee stock option, 10 million shares in total, and may be issued in installments in accordance with resolutions by the Board of Directors.

- Article 6 The Company's shares shall be registered and numbered, and shall bear the signatures or personal seals of at least three Directors, and be issued upon certification in accordance with the law. The Company may be exempted from printing any share certificate for the shares issued. The Company not printing its share shall register the issued shares with a centralized securities depository enterprise.
- Article 7 Unless otherwise prescribed by the competent authority, the Company shall handle stock affairs in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies."
- Article 8 Registration for the transfer of shares shall be completed 60 days before the date of each annual shareholders' meeting, 30 days before the date of each special shareholders' meeting, or five days before the date on which dividends, bonus, or any other distributions will be paid or made by the Company.

Chapter 3 Shareholders' Meetings

- Article 9 There are two types of shareholders' meetings of the Company, the annual meeting and special meeting. The former shall be convened annually within six months from the closing of each fiscal year. The latter shall be convened in accordance with the law whenever the Company deems necessary.
- Article 9-1 The Shareholders' Meeting of the Company may be held by video conference or other means announced by the Ministry of Economic Affairs.
- Article 10 The notices for shareholders' meetings shall set out the discussion items of the meeting and be given to all shareholders 30 days in advance of an annual meeting and 15 days in advance of a special meeting. For shareholders holding less than 1,000 registered shares, notification shall be made by announcements.
- Article 11 A shareholder shall appoint a proxy to attend a shareholders' meeting on his/her/its behalf by executing a power of attorney stating therein the scope of power authorized to the proxy in accordance with the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies."
- Article 11-1 When the shareholders' meeting is held, in addition to the Company Act and these Articles of Incorporation, the Company shall follow the Rules of Procedure for Shareholders' Meetings of the Company.
- Article 12 The shareholders' meeting shall be convened by the Board of Directors and chaired by the Chairman of the Board. When the Chairman of the Board is absent, one of the Directors shall be appointed to act on his/her behalf. Where the Chairman does not make such appointment, the representative shall be elected by the Directors from among themselves. When a meeting is convened by any other person having convening right, he/she will act as the chairman of the meeting. If one or more persons have convening right, the chairman of the meeting shall be elected from among themselves.
- Article 13 Unless otherwise provided for in the Company Act, resolutions shall be adopted by a majority vote at a meeting which is attended by shareholders who represent a majority of the total number of voting shares.
- Article 13-1 Shareholders may exercise their voting power in writing or by way of electronic transmission in accordance with applicable laws and regulations prescribed by the competent authority.
- Article 14 All shareholders are entitled to one vote for every share held, except for the circumstances stipulated in Article 179 of the Company Act where shares have no voting power.
- Article 15 Resolutions made at the shareholders' meetings shall be recorded as minutes of the meeting, in which the date, venue, name of the chairman, method of resolution, and summary and results of meeting proceedings shall be recorded and signed or sealed by the chairman of the meeting. The minutes shall be distributed to each shareholder within 20 days after the shareholders' meeting. The meeting minutes referred to in the preceding paragraph may be produced and distributed by means of announcements. The meeting minutes referred to in the preceding paragraph shall be retained throughout the life of the Company. The attendance register bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies shall be kept for at least one year.

Chapter 4 Director and Audit Committee

- Article 16 The Company will have a Board of Directors consisting of seven to nine Directors, they will serve an office term of three years and may be re-elected.
- Elections of directors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.
- In the quota of Directors to be elected, Independent Directors shall be at least 3, representing one fifth or more of all Directors. The restrictions on professional qualifications, share ownership, concurrent positions held, the manner of nomination, the election of the Independent Directors, and other related matters shall comply with the Securities and Exchange Act and applicable laws and regulations prescribed by the competent authority. The Company may purchase liability insurance for Directors with respect to liabilities arising from exercising their duties during their term of office.

Remuneration of Directors of the Company shall be determined by the Board of Directors with authorization and may be paid based on prevailing rates in the industry. If the Company makes profits, remuneration shall be distributed in accordance with Article 27.

The Company's Board of Directors shall establish an Audit Committee, composed of the entire number of Independent Directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise. The Audit Committee's duties, organizational rules, exercising of power, and other matters for compliance shall be handled in accordance with relevant laws and regulations or Articles of Incorporation.

- Article 17 The total number of shares held by all Directors in the Company's registered shares shall not be less than the amount specified by the competent authority.
- Article 18 The Board of Directors shall elect a Chairman of the Board by a majority of the Directors at a meeting attended by over two-thirds of the Directors. A Vice Chairman of the Board shall be elected in the same manner.
- Article 19 The Chairman shall represent the Company to organize and manage all matters of the Company. When the Chairman of the Board is on leave or for any reason is unable to exercise the powers of the Chairman, one of the Directors shall be appointed to act on his/her behalf. Where the Chairman does not make such appointment, the representative shall be elected by the Directors from among themselves.
- Article 20 The Company's business policy and other material issues shall be determined by the Board of Directors. In addition to the functional duties and power conferred by the Company Act and the shareholders' meeting, the duties of the Board shall include the following:
1. Acquisition or disposal of assets shall be handled in accordance with the Company's "Procedures for Acquisition or Disposal of Assets."
 2. Loans of funds, guarantees, acceptance, advance, or other debt financing exceeding NT\$50 million between the Company and financial institution or the third party shall be approved by the Board of Directors. The Chairman shall be authorized to execute the revolving action within a certain monetary limit resolved by the Board of Directors. The execution, however, shall be submitted to the next meeting of the Board of Directors for notification.
 3. Endorsements for others shall be handled in accordance with the Company's "Procedures for Endorsement and Guarantee."
 4. Cooperation agreement and acquisition or transfer of professional technologies(as required by Article 4 of the Technical Cooperation Act), patents, trademarks, copyrights, or agency rights shall be approved by the Board of Directors.
- Article 20-1 The first meeting of the Board of Directors of each term of office shall be convened and chaired by the Directors having the most voting power. The rest of the meetings of the Board of Directors shall be convened and chaired by the Chairman of the Board. When the Chairman of the Board is absent, one of the Directors shall be appointed to act on his/her behalf. Where the Chairman does not make such appointment, the representative shall be elected by the Directors from among themselves.
- Article 21 If a Director is unable to attend a meeting of the Board of Directors in person, the Director may appoint another Director to act on his/her behalf in writing. One Director may only act on behalf of one other Director.
- Article 22 Unless otherwise provided for in the Company Act, resolutions shall be adopted by a majority vote at a meeting which is attended by Directors who represent a majority of the Directors holding office. The meeting minutes shall be signed or sealed by the chairman of the meeting and distributed to each Director within 20 days after the meeting. The minutes referred to in the preceding paragraph along with the attendance register bearing the signatures of Directors present at the meeting and the powers of attorney of the proxies shall be kept by the Company.
- Article 22-1 The reasons for calling a Board of Directors meeting shall be notified to each Director at least seven days in advance in writing, or by facsimile, email, or other methods. In emergency circumstances, however, a meeting may be called at any time.
- Article 23 The Company's Board of Directors may set up various functional committees, which shall formulate rules and regulations for the exercise of functions and powers and shall be implemented after being approved by the Board of Directors.

Chapter 5 Managerial Officers

- Article 24 The Company shall have one Vice Chairman, one President and a number of managerial officers.

Chapter 6 Accounting

- Article 25 The fiscal year of the Company shall start from January 1 to December 31 of each year.
- Article 26 At the end of each fiscal year, the Board of Directors shall prepare the following documents and shall forward the same to the Audit Committee for auditing no later than 30 days prior to the meeting date of the annual shareholders' meeting, and the Audit Committee shall issue a report and submit it to the annual shareholders' meeting for approval:
1. Business report.
 2. Financial statements.

3. Proposals of surplus earnings distribution or loss make-up.

Article 27 If the Company has a profit for the year (the term "profit" refers to the income before tax before deducting the distribution of employee compensation and director compensation), it shall allocate no less than 0.2% as employee compensation and no more than 4% as director compensation.

From the aforementioned amount of employee compensation, no less than 0.2% shall be allocated as compensation for grassroots employees.

The compensation distribution to the employees and Directors shall be reported to the shareholders' meeting. When there are accumulated losses, the Company shall reserve a sufficient amount to offset such losses.

The compensation to the employees may be distributed in cash or stock, eligible personnel includes employees of subsidiaries of the Company meeting the requirements set by the Board of Directors. The compensation distribution to the employees, Directors, and Supervisors shall be resolved by the Board of Directors.

Where the Company has a profit at the end of each fiscal year, the Company shall first offset losses and then distribute the earnings in the following order:

1. Set aside 10% of said profits as legal reserve. Where such legal reserve amounts to the total paid-in capital of the Company, this provision shall not apply.
2. Appropriate special reserve in accordance with the law.
3. With the balance after deductions in the preceding paragraphs together with retained earnings from preceding years, the Board of Directors shall submit the earnings distribution proposal to the shareholders' meeting for a resolution. However, when the earnings distribution proposal proposes to issue all or part of the dividends and bonuses to be distributed in cash, the distribution may be made only after the presence of more than two-thirds of the directors and the resolution of more than half of the directors present, and shall report to the shareholders meeting.

The Company's policy on dividend distribution should prioritize maximizing shareholder equity, taking into account the current and future domestic and international industry competition, investment environment, and capital requirements. The Board of Directors is authorized to appropriately determine the ratio of cash and stock dividends. The cash dividend shall not be less than 5% of the total dividend amount. However, if the company has major investment plans or other special considerations, the Board of Directors may propose, and the shareholders' meeting may resolve not to distribute cash dividends.

If the Company has no losses, the Board of Directors may, with the presence of more than two-thirds of the directors, and a resolution of a majority of the directors present, allocate all or part of the legal reserve and the capital reserve stipulated in Paragraph 1 of Article 241 of the Company Law to shareholders in cash in proportion to their original shares and reported to the shareholders' meeting.

Article 27-1 The Company's surplus earnings distribution or loss make-up shall be made after the end of each semi fiscal year.

When distributing the first half of the fiscal year's earnings in accordance with the provisions of the preceding paragraph, the Company shall estimate and retain the amount of tax payable, loss make-up, employee remuneration and provision of surplus reserve. Where such legal reserve amounts to the total paid-in capital, this provision shall not apply.

The proposal for surplus earnings distribution or loss make-up referred to in paragraph 1 shall take into account the current year's operating conditions and cash flow, submit them to the Audit Committee together with the business report and financial statements for audit, and then submit it to the Board of Directors for resolution. If the earnings distribution is issued in the form of new shares, the Board of Directors shall submit to the shareholders' meeting for resolution in accordance with Article 240 of the Company Law.

Article 28 Legal reserve shall be handled in accordance with the Company Act and applicable laws and regulations prescribed by the competent authority.

Chapter 7 Supplemental Provisions

Article 29 The wage and allowances of employees shall be proposed by the President to the Chairman for approval pursuant to the Company's guidelines for employee wage and salary and shall be paid regardless of profit or loss.

Article 30 Any matters inadequately provided for herein shall be subject to provisions concerned set forth in the Company Act and applicable laws and regulations.

Article 31 These Articles of Incorporation were enacted on August 25, 1978. The 1st amendment was made on June 10, 1981. The 2nd amendment was made on May 13, 1985. The 3rd amendment was made on May 9, 1987. The 4th amendment was made on March 21, 1988. The 5th amendment was made on March 22, 1989. The 6th amendment was made on September 27, 1989. The 7th amendment was made on March 28, 1990. The 8th amendment was made on May 18, 1991. The 9th amendment was made on August 30, 1991. The 10th amendment was made on May 29, 1992. The 11th amendment was made on May 29, 1993. The 12th amendment was made on May 14,

1994. The 13th amendment was made on May 13, 1995. The 14th amendment was made on June 15, 1996. The 15th amendment was made on March 5, 1997. The 16th amendment was made on November 11, 1997. The 17th amendment was made on March 16, 1998. The 18th amendment was made on July 21, 1998. The 19th amendment was made on March 20, 1999. The 20th amendment was made on June 13, 2000. The 21st amendment was made on May 22, 2001. The 22nd amendment was made on April 22, 2002. The 23rd amendment was made on June 18, 2004. The 24th amendment was made on June 14, 2005. The 25th amendment was made on June 23, 2006. The 26th amendment was made on June 25, 2010. The 27th amendment was made on June 6, 2012. The 28th amendment was made on June 11, 2013. The 29th amendment was made on June 2, 2015. The 30th amendment was made on June 3, 2016. The 31st amendment was made on June 2, 2017. The 32nd amendment was made on June 5, 2018. The 33rd amendment was made on June 5, 2019. (Article 1 of these Articles of Incorporation takes effect from the reference date of the merger). The 34th amendment was made on June 5, 2020. The 35th amendment was made on July 7, 2021. The 36th amendment was made on June 8, 2022. The 37th amendment was made on June 6, 2023. The 38th amendment was made on May 29, 2024. The 39th amendment was made on May 23, 2025.

Appendix 2: Rules and Procedures of Shareholders' Meetings

KAIMEI ELECTRONIC CORP. Rules of Procedures for Shareholders' Meetings

- Article 1 To establish a strong governance system and sound supervisory capabilities for the Company's shareholders' meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies."
- Article 2 The Company's Rules of Procedure of Shareholders' Meeting, except as otherwise provided by law, regulation, or the Articles of Incorporation, shall be as provided in these Rules.
- Article 3 Unless otherwise provided by law or regulation, the Company's shareholders' meetings shall be convened by the Board of Directors.

Any change of the convening method of the shareholders' meeting of the Company shall be subject to the resolution of Board of Directors and shall be made no later than before the notice of the shareholders' meeting is sent.

The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders' meeting or before 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS 21 days in advance of the date of an annual shareholders' meeting or 15 days in advance of the date of a special shareholders' meeting. Fifteen days before the Company is to convene a shareholders' meeting, it shall prepare the shareholders' meeting agenda handbook and supplemental materials and make them available for the shareholders to obtain and review at any time. In addition, the handbook shall be displayed at the Company and its stock registrar and transfer agent. On the day of the shareholders' meeting, the Company shall provide shareholders with the shareholders' meeting agenda and supplemental meeting materials referred to in the preceding paragraph in the following ways and made them available for review by shareholders:

1. When a physical shareholders' meeting is held, it should be distributed on-site at the meeting venue.
2. When a video-assist shareholders' meeting is held, it should be distributed on-site at the meeting venue, and send to the video conference platform in electronic files.
3. When a video shareholders' meeting is held, it should be sent to the video conference platform in electronic files.

The reasons for convening the shareholders' meeting shall be indicated in the public announcement and notice; and the notice may be given by means of electronic transmission, after obtaining a consent from the recipient thereof.

The election or dismissal of Directors, amendments to the Articles of Incorporation, capital reduction, delisting application, removal of non-compete restriction for Directors, capital increase out of earnings, capital increase out of capital reserve, the dissolution, merger, spin off of the Company, or matters stipulated in Paragraph 1, Article 185 of the Company Act, and Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed and the essential contents shall be explained among the reasons for calling the meeting and may not be raised as extemporary motions.

The reasons for the convening of the shareholders' meeting have stated the full re-election of directors and the date of appointment. After the re-election in the shareholders' meeting is completed, the same meeting shall not change its appointment date by extempore motion or other means.

Any shareholder holding 1% or more of the total number of issued shares may submit a proposal to the Company for discussion at an annual shareholders' meeting. However, the number of items so proposed is limited to one only, and a proposal containing more than one item shall not be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

Shareholders may submit suggestive proposals to urge the Company to promote public interests or fulfill its social responsibilities. The said proposals shall be limited to one proposal in terms of the procedure in accordance with the Article 172-1 of the Company Act. Any proposal in excess shall be excluded from the agenda.

Prior to the date on which share transfer registration is suspended before an annual shareholders' meeting is convened, the Company shall make a public announcement of acceptance of proposals in written or electronic transmission, and the location and period for their submission. The period for accepting shareholders' proposals shall not be less than ten days.

The number of words of a proposal to be submitted by a shareholder shall be limited to not more than three hundred (300) words, and any proposal containing more than 300 words shall not be included in the agenda of the shareholders' meeting. The shareholder who has

submitted a proposal shall attend, in person or by a proxy, the regular shareholders' meeting whereat his proposal is to be discussed and shall take part in the discussion of such proposal.

The Company shall, prior to preparing and delivering the shareholders' meeting notice, inform, by a notice, all the proposal submitting shareholders of the proposal screening results, and shall list in the shareholders' meeting notice the proposals conforming to the requirements set out in the Article of the Company Act. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the Board of Directors at the shareholders' meeting to be convened.

Article 4 A shareholder may appoint a proxy to attend a shareholders' meeting in his/her/its behalf by providing the proxy form issued by the Company stating therein the scope of power authorized to the proxy.

A shareholder may only execute one power of attorney and appoint one proxy for each general meeting, and shall serve such written proxy to the Company no later than five days prior to the meeting date. In case the Company receives two or more written proxies from one shareholder, the first one arriving at the Company shall prevail. Unless an explicit statement to revoke the previous written proxy is made in the proxy which comes later.

After the service of the power of attorney of a proxy to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders' meeting in person, a proxy rescission notice shall be filed with the Company at least two day prior to the date of the shareholders' meeting as scheduled in the shareholders' meeting notice so as to rescind the proxy at issue, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

After the service of the power of attorney of a proxy to the Company, in case the shareholder intends to attend the shareholders' meeting by video, a proxy rescission notice shall be filed with the Company at least two day prior to the date of the shareholders' meeting as scheduled in the shareholders' meeting notice so as to rescind the proxy at issue, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 5 (Guidelines for location and time of the Board of Directors' meeting)

The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors.

When the company holds a video shareholders' meeting, it is not subject to the restrictions on the location in the preceding paragraph.

Article 6 (Preparation of visitor books and other documents)

The Company shall specify in its shareholders' meeting notices the time during which accepting shareholders, solicitors and entrusted agents (hereinafter referred to as shareholders) attendance registrations will be accepted, the place to register for attendance and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. The video conference of the shareholders' meeting shall accept the attendance registration on the video conference platform of the shareholders' meeting 30 minutes before the start of the meeting. The shareholders who complete the attendance registrations shall be deemed to have attended the shareholders' meeting in person.

The shareholders themselves or agents entrusted by them shall attend the shareholders' meeting with the attendance certificate, attendance sign-in card or other certificates. the Company shall not add requirements for provision of other certificates randomly for the above. The requester for letter of authority shall come with ID certificate for verification.

The Company should set up a signature book for attending shareholders to sign in. Or shareholders attending the meeting shall submit the attendance card for the purpose of signing in.

The Company shall prepare Agenda Handbooks, Annual report, attendance card and voting card for the meeting and the relevant materials, which will be sent to or made available to the attending shareholders. Where voting powers on the election of directors at a shareholders' meeting are to be exercised, a printed ballot shall also be sent to the shareholders, as well.

Any government or corporation which is a shareholder of the Company it may designate more than one person as its representatives to attend the shareholders' meeting. When an institutional shareholder is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

If a shareholders' meeting is held by video, and shareholders intends to attend by video shall register with the Company two days before the shareholders' meeting.

If the shareholders' meeting is held by video, the Company shall upload the meeting agenda, annual report and other relevant materials to the shareholders' meeting video conference platform at least 30 minutes before the meeting, and continue to disclose until the end of the meeting.

Article 6-1 (When convening the video conference of the shareholders' meeting and the matters to be contained in the notice.)

When the Company holds a video conference of the shareholders' meeting, the following matters shall be specified in the notice of convening:

1. Methods for shareholders to participate in video conference and exercise their rights.
2. The handling methods of obstacles to the video conference platform or participation by video due to natural disasters, incidents or other force majeure shall include the following matters:
 - (1) If the aforesaid obstacles continue to occur and cannot be eliminated, resulting in the meeting time to be postponed or resumed, the postponed or resumed meeting date shall be notified.
 - (2) Shareholders who have not registered to participate in the original shareholders' meeting by video shall not participate in the adjourned or resumed meeting.
 - (3) If the video-assist shareholders' meeting cannot be resumed, the shareholders' meeting shall be continued after deducting the number of shares attending the shareholders' meeting by video, and the total number of shares attending the shareholders' meeting reaches the quorum of the shareholders' meeting. The number of shares attending the shareholders' meeting by video shall be included in the total number attending the meeting. However, the shareholders shall be deemed to have waived voting power in respective of any motion to this shareholders' meeting.
 - (4) In the case where all the motions have been announced and no extemporary motion has been made, the handling method is the same as above.
3. When convening a shareholders' meeting by video, it shall specify appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by video.

Article 7 (Chairman of the shareholders' meeting, participants)

When the shareholders' meeting is convened by the Board of Directors of the Company, the Chairman of the Board shall be the chairman of such meeting. When the Chairman of the Board is on leave or for any reason is unable to exercise the powers of the Chairman, the Vice Chairman of the Board shall act on his/her behalf. Where the position of Vice Chairman has not been created or the Vice Chairman is on leave or for any reason is unable to exercise the power, the Chairman shall designate a Managing Director to act on his/her behalf. Where the position of Managing Director has not been created, the Chairman shall designate a Director to act on his/her behalf. Where the Chairman does not make such appointment, the representative shall be elected by the Managing Directors or Directors from among themselves.

When a managing director or a director serves as chairperson, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a legal representative director of an institutional shareholder that serves as chairperson.

It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the Chairman of the Board in person and attended by a majority of the directors, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders' meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chairperson from among themselves.

The Company may appoint the retained Attorney(s)-at-Law, Certified Public Accountant(s) or relevant personnel to participate in a shareholders' meeting as an observer.

Article 8 (Audio or video recording of the entire proceedings of the shareholder meeting)

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

The tapes of the preceding paragraph shall be preserved for at least one year. In the event that a lawsuit regarding the election is filed by shareholders in accordance with Article 189 of the Company Act, the ballots shall be archived until the conclusion of the lawsuit.

If the shareholders' meeting is held by video, the Company shall record and preserve the shareholders' registration, enrollment, questioning, voting and voting results, etc., and make continuous and uninterrupted audio and video recording of the entire video conference.

The materials, audio and video documentation of the meeting referred to in the preceding paragraph shall be retained throughout the life of the Company, and the audio and video recordings shall be provided to those entrusted to handle video conference affairs for preservation.

If the shareholders' meeting is held by video conference, the Company should video recording the background operation interface of the video conference platform.

Article 9 Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares represented by participating shareholders shall be calculated based on the attendance cards and the number of shares registered on the video conference platform with the number of voting powers exercised in writing or by electronic means.

The chairman of the meeting shall call the meeting to order at the time scheduled for the meeting, and the number of shares with no voting right and shares present shall be announced.

In the event that the meeting is attended by shareholders representing less than half of the total issued shares, the chairman may announce a postponement of the meeting, however, there may not be more than two postponements in total and the total time accumulated in the postponement shall not exceed one hour. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chairperson shall declare the meeting adjourned. If the shareholders' meeting is held by video conference, the Company shall also declare the meeting adjourned on the video conference platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Paragraph 1, Article 175 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. Where the shareholders' meeting is held by video conference, shareholders who wish to attend by video shall re-register with this Company in accordance with Article 6.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chairperson may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

Article 10 When the shareholders' meeting is convened by the Board of Directors of the Company, the meeting agenda shall be set by the Board of Directors. Unless otherwise resolved by the meeting, each proposal (including extemporaneous motions and amendments to original proposals) shall be voted for resolution in accordance with the scheduled agenda.

The preceding paragraph shall apply mutatis mutandis to meetings convened by any other person having convening right.

The chairperson may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda stated in the preceding two paragraphs (including extemporaneous motions), except by a resolution of the shareholders' meeting. If the chairperson declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chairperson in accordance with the statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chairperson shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extemporaneous motions put forward by the shareholders; where the chairperson believes an issue has been discussed in the meeting up to the level for voting, the chairperson may announce discontinuance of the discussion process and bring that issue to a vote, and arrange a sufficient voting time.

Article 11 (Shareholders Speaking)

Before speaking, an attending shareholder must specify on a floor note the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chairperson.

Any attending shareholder who submits a speech note but does not speak at the meeting is deemed to have not spoken. When the content of the speech does not correspond to the subject specified on the speech note, the spoken content shall prevail.

Except with the consent of the chairperson, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairperson may terminate the speech.

When an attending shareholder speaks at the meeting, no other shareholder shall interrupt the speaking shareholder unless otherwise permitted by the chairman and the speaking shareholder. The chairman shall stop any such violations.

In the event that an institutional shareholder appoints two or more representatives to participate in a shareholders' meeting, only one representative may speak for the same issue.

After an attending shareholder has spoken, the chairman may respond in person or direct relevant personnel to respond.

If the shareholders' meeting is held by video conference, the shareholders participating by video may ask questions in writing on the video conference platform after the chairman announces the start of the meeting and before the adjournment of the meeting. The number

of questions for each proposal shall not exceed two times, and each time shall be limited to 200 words. The provisions of paragraphs 1 to 5 shall not apply.

If the question mentioned in the preceding paragraph does not violate the regulations or does not exceed the scope of the proposal, it is advisable to display the question on the video conference platform for public knowledge.

Article 12 (Calculation of the number of voting shares, avoidance system)

Voting at a shareholders' meeting shall be calculated based the number of shares.

The resolution of the shareholders' meeting, the number of shares of the non-voting shareholders, is not included in the total number of issued shares.

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

Under the preceding paragraph, the number of shares which voting rights cannot be exercised shall not be counted as part of the voting rights represented by attending shareholders.

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

Article 13 A shareholder shall have one voting power in respect of each share; however, this limit is not applicable to those who are restricted, or who do not have the right to vote under Article 179, paragraph 2 of the Company Act.

When the Company convenes a shareholders' meeting, shareholders may exercise their voting power in writing or by way of electronic transmission; the method of exercising their voting power shall be described in the shareholders' meeting notice. Shareholders who exercise voting power at the shareholders' meeting in writing or by way of electronic transmission shall be deemed to have attended the meeting in person. However, the shareholders who exercise voting power in writing or by way of electronic transmission shall be deemed to have waived voting power in respective of any extemporary motion and amendments to the original proposals at the said shareholders' meeting. Therefore, it is advisable for the Company to refrain from making extemporary motions and amendments to the original motions.

The shareholders intending to exercise voting power in writing or by way of electronic transmission under the preceding paragraph shall deliver a written declaration of intent to the Company two days in advance of the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail. However, this restriction shall not apply to the intention expression before declaration revocation.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before 2 business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. In the event that the shareholders have exercised voting power in writing or by way of electronic transmission and appointed a proxy to attend the shareholders' meeting by a power of attorney, the voting power exercised by the attending proxy shall prevail.

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

When there is an amendment to or a substitute for a proposal, the chairman shall determine the order of voting for the original proposal, the amendment, and the substitute. When one among them is resolved, other proposals shall be deemed vetoed and no further voting process shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chairperson, provided that all monitoring personnel shall be shareholders of the Company.

The recording procedure of issues of shareholders' meetings shall be processing publicly in shareholders' meetings and the results including statistical weights shall be reported on the spot and shall be recorded into the minutes of the meeting.

Shareholders who participate in the shareholders' meeting via video conferencing shall vote on various motions and election motions through the video conferencing platform after the chairman declares the meeting to be held, and shall complete the voting before the chairman declares the end of voting. Any delayed voting shall be deemed as abstention.

If the shareholders' meeting is held by video conference, after the chairman announces the close of voting, a lump-sum count of votes shall be conducted, and the voting and election results shall be announced.

When the Company holds a video-assist shareholders' meeting, shareholders who have registered to attend the shareholders' meeting by video in accordance with Article 6, in the event that the shareholders intend to attend the shareholders' meeting in person, the previous registration shall be revoked in the same manner as used to registration no later than two days in advance of the date of the meeting. In the event that the shareholders fail to revoke the previous registration, he/she can only attend the shareholders' meeting by video.

After shareholders have exercised voting power in writing or by way of electronic transmission, and failed to revoke his/her declaration of intention and attend the shareholders' meeting by video, except for extemporaneous motions, no voting right shall be exercised on the original motion or amendment to the original motion or amendment to the original motion.

Article 14 The election of Directors at the shareholders' meeting, if any, shall be handled in accordance with relevant regulations made by the Company, and the voting results shall be announced on the spot including the list of elected Directors and the numbers of votes, as well as the list of unelected Directors and the respective number of votes received.

The ballots shall be sealed and signed off by the ballot supervisors and be kept for at least a year. In the event that a lawsuit regarding the election is filed by shareholders in accordance with Article 189 of the Company Act, the ballots shall be archived until the conclusion of the lawsuit.

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

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

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chairperson's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The meeting minutes shall be retained throughout the life of the Company.

Where a shareholders' meeting is held by video conference, in addition to the items to be recorded in accordance with the preceding paragraph, the minutes shall also record the beginning and end time of the shareholders' meeting, the convening method, the name of the Chairman and the recorder, as well as the treatment and circumstances in case of obstacles to the video conference platform or participation by video due to natural disasters, incidents or other force majeure.

When convening a shareholders' meeting by video, in addition to the provisions of the preceding paragraph, it shall specify appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by video in meeting agenda.

Article 16 (Public Announcement)

On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders' meeting. If the shareholders' meeting is held by video conference, the Company shall upload the above-mentioned materials to the shareholders' meeting video conference platform at least 30 minutes before the meeting, and continue to disclose until the end of the meeting.

If the Company holds a shareholders' meeting by video conference, when announcing the beginning of the meeting, the shareholders' attendance statistical tallies shall be disclosed on the video conference platform. If there are other statistics on the total number of shares and voting statistical tallies of shareholders attending the meeting, it shall also be disclosed on the video conference platform.

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

Article 17 (Preserve Meeting Order)

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

The chairperson may conduct the disciplinary officers or the security guard to assist in keeping order of the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

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

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

Article 18 (Adjournment and Resume)

When the meeting is held, the chairperson may announce a break. When an unpreventable event occurs, the chairperson may decide to temporarily suspend the meeting and announce the time for the meeting to be resumed depending on the conditions.

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

A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five (5) days in accordance with Article 182 of the Company Act.

Article 19 (Information Disclosure of Video Conference)

If the shareholders' meeting is held by video conference, the Company shall immediately disclose the voting results of various proposals and election results on the video conference platform of the shareholders' meeting after the voting is completed, and shall continue to disclose for at least 15 minutes after the chairman announces the adjournment of the meeting.

Article 20 (Location of the Chairman and recorder of the video shareholders' meeting)

When the company holds a shareholders' meeting by video conference, the Chairman and the recorder shall be in the same place, and the Chairman shall announce the address at the beginning of the meeting.

Article 21 (Treatment for communication outage)

If the shareholders' meeting is held by video conference, the Company may provide shareholders with simple connection test before the meeting, and provide relevant real-time services before and during the meeting to assist in dealing with technical problems of communication.

If the shareholders' meeting is held by video conference, the Chairman shall, when announcing the beginning of meeting, announce that there is no need to postpone or resume the meeting, except for the circumstances stipulated in Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, before the Chairman announces the adjournment of the meeting, if there is any obstacle to the video conference platform or participation by video for more than 30 minutes due to natural disasters, incidents or other force majeure, the meeting should be postponed or resumed within five days and the provisions of Article 182 of the company law shall not apply.

In case of the meeting that should be adjourned or resumed as mentioned in the preceding paragraph occurs, shareholders who have not registered to participate in the original shareholders' meeting by video shall not participate in the adjourned or resumed meeting.

If the meeting should be postponed or resumed in accordance with paragraph 2, and the shareholders who have registered to participate in the original shareholders' meeting by video and have completed their registration have not participated in the postponed or resumed meeting, the number of shares attended, voting rights exercised and voting rights at the original shareholders' meeting shall be included in the total number of shares, voting rights and voting number of shareholders attending the postponed or resumed meeting.

When an adjourned or resumed meeting of the shareholders' meeting is held in accordance with paragraph 2, there is no need to reconsideration and resolution on the proposal that has completed the voting and counting and announced as well as the election list of directors and supervisors.

If the company holds a video assisted shareholders' meeting, and it is impossible to resume the video meeting due to factors stipulated in paragraph 2, the shareholders' meeting shall be continued after deducting the number of shares attending the shareholders' meeting by video, and the total number of shares attending the shareholders' meeting reaches the quorum of the shareholders' meeting, the shareholders' meeting shall continue without postponing or resuming the meeting in accordance with paragraph 2.

In the event that the meeting should be resumed in accordance with the preceding paragraph, the number of shares attended by shareholders participating in the shareholders' meeting by video shall be included in the total number of shares attended by shareholders. However, the shareholders shall be deemed to have waived voting power in respect of any motion to this shareholders' meeting.

When the Company postpones or resumes the meeting in accordance with paragraph 2, it shall handle relevant pre-processing operations in accordance with the provisions of paragraph 7 of article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies based on the date of the original shareholders' meeting and the provisions.

During the period specified in the latter paragraph of Article 12 and paragraph 3 of Article 13 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, paragraph 2 of Article 44-5, paragraph 15 of Article 44, and paragraph 1 of article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Company shall postpone or resume the date of shareholders' meetings in accordance with paragraph 2.

Article 22 (Measurement for Digital Divide)

When convening a shareholders' meeting by video, it shall provide appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by video.

Article 23 These Rules of Procedure for Shareholders' Meetings shall become effective upon approval by the shareholders' meeting. The same applies to amendments. Any matters inadequately provided for herein shall be subject to provisions concerned set forth in the Company Act, applicable laws and regulations, and the Articles of Incorporation of the Company

Article 24 These Rules of Procedure for Shareholders' Meetings were enacted on May 18, 1991.
The 1st amendment was made on November 11, 1997.
The 2nd amendment was made on March 11, 2002.
The 3rd amendment was made on June 25, 2010.
The 4th amendment was made on June 6, 2012.
The 5th amendment was made on June 2, 2017.
The 6th amendment was made on June 5, 2020
The 7th amendment was made on July 7, 2021.
The 8th amendment was made on June 8, 2022. (Comprehensive Amendment)

Appendix 3: Current Shareholding of Directors

KAIMEI ELECTRONIC CORP. Shareholding of all Directors

1. The Company's paid-in capital is NT\$1,086,753,340, and the issued and outstanding shares are 108,675,334 shares.
2. Pursuant to Article 26 of the Securities and Exchange Act and provisions in Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies:

- (1) The total shareholding of all directors of the Company shall be no less than 8,000,000 shares of the Company's outstanding shares.
- (2) The Company has established an Audit Committee. Thus, the restrictions on shareholding of supervisors are not applicable.

3. As of the suspension of the share transfer date, the shareholding of directors as stated in the roster:

Title	Name	Shareholding on the Book Closure Date	Percentage
Director	Hung Tai Investment Ltd. Representative: Shao-Pin Ru Wen-Liang, Liu Wei-Tsu, Chang	2,042,409 shares	1.88%
Director	Representative of Yageo Co., Ltd.: Zhong, Zhong	7,773,905 shares	7.15%
Independent Director	Yu-Chang, Lin	0 shares	-
Independent Director	Huo-Sheng, Wu	0 shares	-
Independent Director	Cheng-Hsien, Tsai	0 shares	-
Shareholding of all Directors		9,816,314 shares	9.03%

Note: The period of share transfer suspension: March 27, 2026, to May 25, 2026.

Appendix 4: Status of Shareholders' Proposals Acceptance

- Description:
1. In accordance with Article 172-1 of the Company Act, any shareholder who holds 1% or more of the total issued and outstanding shares may submit proposals in writing to the Company for discussion at the annual shareholders' meeting. Proposals are limited to one item, more than one item, and will not be included in the proposal.
 2. The contents of each agenda item proposed by shareholders must not exceed 300 Chinese characters or the proposal shall not be accepted. Shareholders who have successfully proposed agenda items shall attend the Annual General Meeting in person or through proxy attendance and shall participate in the discussion.
 3. This annual shareholders' meeting accepts proposals from March 16, 2026, to March 26, 2026, it was published in the Market Observation Post System in accordance with the law.
 4. No shareholder proposal has been received during the above period of acceptance of shareholder proposals.