

Stock symbol: 2449



京元電子股份有限公司
The Testing Industry Benchmark

2026 Annual General Meeting Handbook

May 29, 2026

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King Yuan Electronics Co., Ltd.
2026 Annual General Meeting Procedure

I. Call the Meeting to Order

II. Chairperson Remarks

III. Reporting Items

IV. Ratification Items

V. Discussion Items

VI. Election items

VII. Extraordinary Motions

VIII. Meeting Adjourned

King Yuan Electronics Co., Ltd.

2026 Annual General Meeting Agenda

- I. Time: 9:00 a.m. on Friday, May 29, 2026
- II. Place: 2F., No. 6, Yule St., Toufen City, Miaoli County (Conference Room 205, Grand Royal Hotel)
- III. Convention Method: Physical Convention of Annual General Meeting
- IV. Chair: Chairman Chin-Kung Lee
- V. Chairperson Remarks
- VI. Reporting Items
 1. The Company's 2025 Business Overview.
 2. The Audit Committee's Review of the Company's 2025 Financial Report.
 3. The Company's 2025 Distribution of Employee and Director Remuneration.
- VII. Ratification Items
 1. The Company's 2025 Business Report and Financial Statements.
 2. The Company's 2025 Distribution of Earnings.
- VIII. Discussion Items
 1. Request for review of the proposal to transfer surplus to capital and issue new shares.
- IX. Election items
Election of the 16th term of Board of Directors.
- X. Extraordinary Motions
- XI. Meeting Adjourned

Reporting Items

Report No. 1

Proposed by the Board of Directors

Motion: The Company's 2025 Business Overview.

Description: For the 2025 business report, please refer to Annex 1 on page 12.

Motion: The Audit Committee's Review of the Company's 2025 Financial Report.

Description: 1. The Company's 2025 financial reports have been reviewed and certified by accountants and the Audit Committee. A review report and audit report have been issued.

2. For the audit report prepared by the Audit Committee, please refer to Annex 2 on page 18.

3. For the review report prepared by the CPA, please refer to Annex 4 on page 20.

Motion: The Company's 2025 Distribution of Employee and Director
Remuneration.

- Description: 1. According to Article 19, Paragraph 1 of the Company's Articles of Incorporation: "Where there is a profit in the current year, the Company shall allocate 8–10 percent of the profit as the remuneration to employees, and no more than 1 percent thereof as directors' remuneration. However, profits must first be taken to offset against cumulative losses if any."
2. The Company's profit in 2025 totaled NT\$14,995,531,808 (i.e., earnings before tax before deducting remuneration to employees and directors), 8% or NT\$1,199,642,545 of which was allocated as remuneration to employees in cash and 0.8% or NT\$119,964,254 as directors' remuneration.

Ratification Items

Ratification No. 1

Proposed by the Board of Directors

Motion: The Company's 2025 Business Report and Financial Statements.

Description: 1. The Company's 2025 Business Report and Financial Statements have been approved in the 26th meeting of the 15th-term Board of Directors and were audited by the Audit Committee, and a written report of such audit has been issued.

2. For the aforementioned Business Report and Financial Statements, please refer to Annex 1 on page 12 and Annex 4 on page 20.

Resolution:

Ratification No. 2

Proposed by the Board of Directors

Motion: The Company's 2025 Distribution of Earnings.

Description: 1. The Company's 2025 distribution of earnings report has been approved in the 26th meeting of the 15th-term Board of Directors and audited by the Audit Committee, and a written report of such audit has been issued.

2. For the distribution of earnings report that was prepared in accordance with the provisions of the Company Act and the Company's Articles of Incorporation, please refer to Annex 3 on page 19.
3. If the Company made substantial investment using the undistributed earnings after the distribution of the 2025 earnings, the Company shall apply for reduction of the amounts of undistributed earnings or refund of excess payment under the preferential taxation provisions stipulated in Article 23-3 of the "Statute for Industrial Innovation."

Resolution:

Discussion Items

Discussion No. 1

Proposed by the Board of Directors

Motion: Request for review of the proposal to transfer surplus to capital and issue new shares.

- Description: 1. For the purpose of purchasing equipment, the Company intends to appropriate NT\$611,372,530 from the 2025 undistributed retained earnings and issue 61,137,253 new shares through recapitalization, with each new share having a par value of NT\$10. Such new shares shall be distributed proportionately and gratuitously to shareholders based on their shareholdings as recorded in the shareholders' roster on the record date for the capital increase, at the rate of 50 shares per 1,000 shares held. In the event of fractional entitlements, shareholders may, within five days from the commencement of the book closure period for the capital increase distribution, apply to combine their fractional shares to form one full share. Any fractional shares not combined within the timeframe, or those remaining fractional after combination, shall be settled in cash at par value pursuant to Article 240 of the Company Act, rounded down to the nearest NT\$1 (fractions of NT\$1 shall be rounded down). The Chairman is hereby authorized to sell such fractional shares to specific persons at par value. For shareholders participating in the book-entry distribution of shares, any cash in lieu of fractional shares representing less than one share shall be applied to offset the fees for book-entry transfer through the Taiwan Depository & Clearing Corporation.
2. The new shares to be issued through this capitalization of retained earnings shall be issued in scripless form. These new

shares shall have the same rights and obligations as the Company's existing issued common stock. Upon approval of this proposal by the Annual General Meeting and subsequent approval by the competent authority, the Board of Directors is hereby authorized to set the baseline date for the capital increase distribution, the distribution date, and handle all other related matters.

3. Should the Company encounter a change of share capital that changes the number of outstanding shares on a later date, thereby causing variations in the percentage of cash dividends allocated to shareholders and stock distribution ratio that require adjustments, the Board of Directors shall be fully authorized to make the necessary adjustments.
4. If any provisions of this capital increase proposal require amendment due to actual circumstances or instructions from the competent authority, the Board of Directors is authorized to make the necessary adjustments.

Resolution:

Election items

Elections

Proposed by the Board of Directors

Motion: Election of the 16th term of Board of Directors.

Description: 1. The Company's 15th-term Board of Directors was set to expire on May 29, 2026; the date of expiration shall be the day of election of the 16th term of Board of Directors.

2. In accordance with Article 13 of the Company's Articles of Incorporation, nine directors (including three independent directors) will be elected at the 2026 Shareholders' Meetings. The new board members will serve a term of three years, beginning on May 29, 2026 and ending on May 28, 2029.
3. The Company shall adopt a candidate nomination system for the election of directors. The shareholders shall elect the directors from among the nominees listed on the roster. Please refer to Annex 5 on page 41 for the education background, past work experience, and other relevant information of the director candidates.
4. Please elect as proposed.

Election result:

Extraordinary Motions

Meeting Adjourned

(Annex 1)

King Yuan Electronics Co., Ltd. Business Report

In 2025, the operating environment was filled with numerous variables. Against the backdrop of the United States initiating reciprocal tariffs on a global scale, significant exchange rate fluctuations driven by the substantial appreciation of the New Taiwan Dollar, a rapid surge in customer demand for the Company's testing facility space, intense debates surrounding the explosive growth in artificial intelligence (AI) demand, and bottlenecks in the AI supply chain, all employees of the Company came together and forged ahead with determination and perseverance, ultimately achieving outstanding results and fully demonstrating the Company's robust operational resilience in rapidly adapting to changes in the external environment.

Business Plan Implementation Results

The Company's consolidated operating revenue was NT\$34.933 billion in 2025, a 30% increase from NT\$26.856 billion in 2024. The gross profit margin was 35.85%, an improvement of 1.06 percentage points compared to 34.79% in 2024. Earnings per share reached NT\$9.01, up 41.67% from NT\$6.36 in the previous year. These outstanding operating results represent new milestones in the Company's history.

Last year, the semiconductor industry exhibited divergent conditions across different subsectors. While some companies closely related to AI hardware continued to enjoy strong performance growth, most other companies were engaged in inventory destocking and maintained a cautious outlook toward future prospects. Leveraging the competitive advantages it has accumulated over many years, the Company benefited substantially from the marked increase in demand for AI and high-performance computing chips. This drove growth in both revenue and profit. In addition, the gain from the disposal of its Chinese subsidiary, King Long Technology (Suzhou) Ltd., further enhanced the Company's impressive financial results.

In the past year, the Company devoted significant efforts to numerous key initiatives. In response to the strong capacity expansion demand from AI chips and major customers, the Company leased the Toufen factory in Miaoli County and the Yangmei factory in Taoyuan City in the shortest possible time. These facilities are equipped with a combined cleanroom area of approximately 35,000 ping, increasing the available space for equipment capacity by 50%. To achieve strategic objectives in response to the rapid changes in the semiconductor industry, the Company carried out organizational and personnel adjustments. Resources were reallocated and repositioned to support future development, enabling the Company to move forward at full speed.

Additionally, the Company strengthened management across multiple aspects of its overall

operational systems. This included business units focused on enhancing operational management capabilities related to customers, products, markets, upstream and downstream industries, and future revenue forecasting; the manufacturing units accelerated factory automation, enhanced understanding of equipment components, strengthened engineering analysis capabilities, and implemented scientific selection, systematic prevention, effective interception, and rapid response for engineering and process improvements; the quality management unit utilized AI tools, placing greater emphasis on leading indicators rather than lagging indicators; the R&D unit collaborated closely with production line personnel to better serve customers while strengthening control over materials, labor, methods, and cost-effectiveness, and accelerating the timeline for key technological innovations; the procurement management unit focused on controlling the cost of equipment components and strengthening supplier management; the cost management unit monitored the reasonable relationship between expenses and revenue profitability; the finance unit concentrated on capital efficiency metrics, including ROI, ROE, ROA, and cash flow management; the human resources unit supported refined management capabilities of supervisors and advanced education and training programs to cultivate a culture of cross-business unit collaboration; initiatives in green energy, power systems, energy conservation, energy storage, and environmental protection were implemented as planned to implement the ESG sustainability roadmap; in internal control and audit, the Company continued to optimize systems and conducted rigorous audits; in factory operations, models for factory design and construction were prepared to support rapid capacity expansion; and the Company established a dedicated risk management unit to focus on capital expenditure investment opportunities and risks, ensuring steady progress.

Financial income and profit analysis

With respect to financial and profit status in 2025, the Company's debt to total assets ratio was 50.15%, up slightly from the previous year. The long-term funds to fixed assets ratio was 133.29%, a decrease of 53.67% compared to the previous year, mainly attributable to the substantial increase in investments in factories and equipment. The current ratio and quick ratio were 181.66% and 164.43%, respectively, down 78.11% and 89.02% from the previous year, mainly due to the rise in payables for factories and equipment. Additionally, the return on assets was 11.94%, an increase of 1.3% from the prior year; return on equity (ROE) was 23.24%, an increase of 4.13% from the previous year; earnings per share after tax amounted to NT\$9.01, a 41.67% growth compared to the prior year. Overall, the Company's financial structure remains within a sound range, with enhanced profitability. Our financial incomes and profits are on par with industry standards.

R&D status

The Company's R&D Center continuously adjusts the focus of its R&D resource

investments in response to the evolving structure of the semiconductor industry ecosystem and the increasing complexity of technological products, in order to take advantage of future market opportunities.

First, regarding the test system: We independently developed a high-power pre-burn-in test oven and pre-burn-in board, incorporating a liquid-cooled heat dissipation design along with an automated loading and unloading test system. This meets the stringent requirements for the long-term reliability verification of AI chips, enhances test stability and production efficiency, and reduces risks associated with manual operations. We conducted in-depth research on temperature control design for automatic three-temperature testing of analog-to-digital conversion. We also developed power management optional component boards featuring high precision, ultra-high voltage, and high current technology for analog product testing equipment, while simultaneously improving system efficiency and reliability, and enabling their application on customized new function testing equipment.

Secondly, regarding the test machine interface and high-speed transmission: We independently developed image sensing capture modules with new communication protocol designs, covering upgrades for high-speed modules such as CPHY, MPHY, and APHY, and completed the development of a 128-channel LVDS system. This provides comprehensive support for the high-speed enhancement of wafer probing and final test machines, while optimizing both performance and cost.

Furthermore, in the areas of silicon photonics and visual inspection, we developed optoelectronic integration solutions, ranging from the mechanism for fiber array alignment to complete solutions for sorter final testing; we additionally created a 3D vision module for IC appearance inspection. Finally, regarding automation and logistics transportation, we developed stocker system modules for front opening unified pods (FOUP) used in wafer probing, as well as automated guided vehicles (AGV) for loading/unloading in final testing, and logistics-related equipment kits. The goal of the R&D Center is to strengthen the Company's core testing technology capabilities, enhance system efficiency, address customer and production line needs, and respond to the ongoing trend of technological products evolving toward high performance, high integration, high reliability, and zero defect tolerance.

Current business plan overview

In 2026, as AI/HPC chips officially enter a phase of high-speed growth with a substantial further surge in capacity demand, the Company's revenue is projected to achieve a significant leap, potentially marking the largest year-over-year growth amplitude in company history. In terms of operational plans, in addition to continuously educating and training supervisors at all levels in deep qualitative analysis capabilities, the quantitative indicators for this year's business plan are as follows: In terms of operational development, we will deepen customer management, drive sustained performance growth, get a good grasp of market trends, technologies, and customers' new products, enhance equipment investment efficiency, align with customers' capacity planning, and strategically layout the group's operational bases. In

terms of customer service, we will improve risk defense mechanisms, ensure production stability, strictly control initial introductions, build customer satisfaction, manage process variations, guarantee product quality, introduce AI collaboration, enhance quality and efficiency, implement high-efficiency factory expansion management, and enhance customer trust. In terms of production and manufacturing, we will accelerate the development of automation and the integration of intelligent manufacturing to address manpower demands from factory expansions, establish an agile organization to support global capacity layouts, introduce data-driven continuous improvement and intelligent decision-making systems, cultivate cross-disciplinary digital intelligent engineering talents, strengthen AI applications, and enhance engineering analysis capabilities. In terms of cost control, we will shift to direct purchase transactions to reduce costs, strengthen cost analysis, obtain reasonable procurement costs, strictly control expenditures on materials and accessories, reinforce inventory management mechanisms, review safety stock settings, and intensify the adoption of VMI mode for high-usage part numbers. In terms of R&D innovation, we will refine the development of intelligent processes and technologies, strengthen precision and collaboration in production quality control, achieve autonomy in key components and core technologies, integrate testing environments and systems modularly, ensure the protection of high-value intellectual property rights, and sustain the output of innovative technology patents along with strategic deployments. In terms of human resources, we will enhance the retention of high-performing talent, focus on building employee recruitment capacity, nurture potential reserve staff, strengthen key skills, and cultivate strategies for the Company's future development.

Future development strategy

In view of the ongoing transformation in the global semiconductor industry ecosystem and the high interdependence of supply and demand in the supply chain, in our future development strategy we continue to prioritize customer service, understanding customers, and treating customers with utmost respect. By integrating customer products and market marketing information, the Company will unify its business, customers, R&D, and teams to achieve mutual prosperity and coexistence. In terms of the product portfolio for revenue and profit, the Company will obtain high-end product testing orders for advanced processes and advanced packaging products, which feature higher testing unit prices, longer testing times, and better equipment utilization rates. Additionally, for the R&D Center, which supports the Company's competitive advantages in testing services, greater resources will be invested to widen the gap with industry peers in core technological capabilities. In the face of the massive growth in demand for semiconductor AI chips, which requires rapid expansion of factory space and business growth, the Company will also maintain flexibility in organizational adjustments at various stages to respond to environmental changes and quickly adapt mission objectives as needed. Regarding geopolitical risks and customer demands, establishing production bases and plants in multiple overseas regions outside of Taiwan has become an urgent matter that cannot

be delayed. With a mindset of vigilance in times of peace, the focus will be on how, during periods of prosperity, to diligently build comprehensive high barriers to entry in the semiconductor testing field for the Company, ensuring sustainable survival and development.

The effect of external competition, the legal environment, and the overall economic environment

According to Gartner, a research and consulting firm, global semiconductor revenue in 2025 reached US\$793 billion, a 21% year-over-year growth. It is estimated that revenue will grow by another 11-12% in 2026, driven by the continued expansion of AI infrastructure. In terms of global economic growth rates, according to the IMF, the global economic growth rate for 2025 was 3.3%, an increase of 0.1 percentage points year-over-year, with the projected growth rate for 2026 remaining the same. Overall, the rates have shown general stability over the past three years. Although the overall political and economic environment in 2026 still exhibits volatility, it is relatively clearer compared to 2025.

In terms of the external competitive environment, the semiconductor industry has, to date, only a handful of companies and brands that are involved in the entire value chain, from IC design, wafer manufacturing, die packaging, IC testing, and terminal product assembly, to the market for terminal products and the market shares of various brands. The upstream and downstream semiconductor supply chain exhibits a highly concentrated oligopolistic industry structure, where the strong remain dominant. With the significant enhancement of terminal product functionality driven by advancements in technological capabilities and the increasing complexity of IC design, the process timeline for an IC (from design and manufacturing to assembly into the final terminal product) has extended. The market demand for terminal products is characterized by high volatility, thereby fostering tight cooperative relationships between upstream and downstream segments of the supply chain. However, wafer manufacturing has reached the limits of Moore's Law, and significant improvements in IC performance are now driven by rapid advancements in advanced packaging and testing, enabling new technological products to be launched on time. Nevertheless, with the enormous rise in IC manufacturing costs and the increased cost of failures, the value of the semiconductor IC testing services industry has, over time, been repositioned from a mere foundry manufacturing role. It has transformed from a passive support factory in the supply chain into a key partner actively participating in IC process integration and technological innovation, becoming an integral part of the overall process. Through engineering approaches, technical collaboration, and a mindset of mutual sustainable development, it has further strengthened the entire industry value chain in the mutual pursuit of technological progress.

In terms of the regulatory and overall macroeconomic environment, in recent years, U.S. laws restricting China's semiconductor sector have established a clear regional division in the global semiconductor landscape. China primarily focuses on mature process products and has formed its own self-contained supply chain. Taiwan's market is in advanced processes and advanced packaging and testing; it supplies global customers outside the China region. With

U.S. global reciprocal tariffs and U.S.-Taiwan tariff negotiations nearing completion, overall economic growth is tending toward moderate levels. Although the regulatory and overall economic environment in 2026 still presents many challenges, it can be viewed with cautious optimism.

A summary view of the U.S. Consumer Electronics Show (CES) in January 2026 shows that AI technology is at a key turning point, from conceptual cloud-based to physical implementation. Physical AI and robots, as well as agentic AI, have recently seen growing applications in smart mobility, AI PCs, smart glasses, wearable devices, and digital health and medical care. Looking forward to the new year, with major North American cloud service providers (CSPs) continuing to increase capital expenditures, Taiwan's upstream semiconductor wafer manufacturing plants' advanced processes and advanced packaging capacities are still unable to expand appropriately, resulting in a demand that far exceeds supply. This will be beneficial for a strong increase in orders for the semiconductor back-end chip testing business. Although the semiconductor industry in the first half of the year is experiencing a seasonal cyclical warming trend, the second half will see a rapid ramp-up in AI chip capacity expansion and mass production, heralding the arrival of a "hot" summer. The Company will prioritize cash flow management, keep financial discipline, leverage methods, tools, and materials, enhance engineering technologies, professionally and diligently collect and organize environmental information, seize market opportunities, continuously plan, execute, and review actions, accumulate strengths for breakthroughs, and pursue sustained growth. It is expected that 2026 will be another banner year.

Chairman:

Manager:

Accounting Supervisor:

(Annex 2)

King Yuan Electronics Co., Ltd.
Audit Report from the Audit Committee

With regard to the Company's 2025 business report, consolidated financial statement (including financial statements of individual entities), and distribution of earnings resolutions prepared and submitted by the Board, the consolidated financial statement (including financial statements of individual entities) has already been audited by Ernst & Young, which has submitted an audit report. The foregoing business report, consolidated financial statement (including financial statements of individual entities), and distribution of earnings resolution has been reviewed by the Audit Committee, which found no discrepancies. The foregoing report has been made pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, please check.

King Yuan Electronics Co., Ltd.

Chairperson of the Audit Committee: Semi Wang

March 6, 2026

(Annex 3)

King Yuan Electronics Co., Ltd.
2025 Earnings Distribution Statement

Units: NT\$

| Item | Amount | | Projected dividend (stock) |
|--|----------------|-----------------|----------------------------|
| Unallocated earnings – beginning | | 11,744,341,387 | |
| Add: Net profit after tax | 11,179,140,225 | | |
| Less: Confirmed actuarial gain/loss of welfare | (279,553,380) | | |
| Add: Disposal of equity instruments measured at fair value through other comprehensive income | 22,213,254 | | |
| The amount of net profit after tax for the period and the amount adjusted to the current year's undistributed earnings | | 10,921,800,099 | |
| Less: Provision of 10% legal reserve | | (1,092,180,010) | |
| Allocable earnings | | 21,573,961,476 | |
| Scope of allocation | | | |
| Dividends to shareholders – cash | | 1,222,745,065 | NT\$1.0 per share |
| Dividends to shareholders – stocks | | 611,372,530 | NT\$0.5 per share |
| Total allocation | | 1,834,117,595 | |
| Unallocated earnings – ending | | 19,739,843,881 | |
| <p>Note: 1. According to the Company's distribution policy, the allocable earnings for 2025 shall be allocated as the first priority. The deficit, if any, shall be allocated from the allocable earnings accumulated for the previous year according to the last-in first-out policy in the order of the years in which the earnings were generated chronically.</p> <p>2. The distribution yield and stock distribution ratio are calculated based on the outstanding common stock totaling 1,222,745,065 shares when the Board of Directors' meeting was held.</p> <p>3. The cash dividend shall be rounded to the whole dollar amount according to the allocation rate. The total of the odd lots less than NT\$1 included in the distribution shall be transferred to the Company's other revenue.</p> <p>4. Should the Company encounter a change of share capital that changes the number of outstanding shares on a later date, thereby causing variations in the percentage of cash dividends allocated to shareholders and stock distribution ratio that require adjustments, the Board of Directors shall be fully authorized to make the necessary adjustments.</p> <p>5. The base date for allocation of cash dividends and matters thereto shall be set by the Board of Directors with authorization upon resolution by the general shareholders' meeting.</p> | | | |

Chairman:

Manager:

Accounting Supervisor:

English Translation of A Report Originally Issued in Chinese

Independent Auditors' Report

To King Yuan Electronics Co., Ltd.

Opinion

We have audited the accompany parent company only balance sheets of King Yuan Electronics Co., Ltd. as of December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2025 and 2024, and notes to the parent company only financial statements, including the summary of material accounting policies (together “the financial statements”).

In our opinion, the parent company only financial statements referred to above present fairly, in all material respects, the financial position of King Yuan Electronics Co., Ltd. as of December 31, 2025 and 2024, and its financial performance and cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of 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 the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of King Yuan Electronics Co., Ltd. in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 parent company only financial statements. 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

King Yuan Electronics Co., Ltd. recognized net sales of NT\$34,932,859 thousand for the year ended December 31, 2025. Its main activities are providing testing and assembly services and rental of testing machineries that represented 96%, or NT\$33,575,638 thousand in the amount, of the net operating revenue.

The primary activities of King Yuan Electronics Co., Ltd. are providing testing and assembly services, and the services comprise various wafers/integrated circuits testing and assembly processing and rental of machinery, due to the different customers' demand and nature of revenue that increase the complexity of the revenue recognition. Therefore, we determined the matter to be a key audit matter.

Our audit procedures include (but are not limited to) assessing the appropriateness of the accounting policy for revenue recognition; evaluating and testing the effectiveness of internal control relating to the timing of revenue recognition, analyzing the reasonableness of gross profit margin by products, performing cutoff testing for a period before and after the balance sheet date on a sampling basis, performing test of details on selected samples, reviewing the significant terms of sales agreements and examining relevant delivery documents, and reviewing the selected samples of the quantity, specification, period and relevant documents of machinery services for the rental of testing machineries.

We also considered the appropriateness of the disclosures of operating revenue. Please refer to Note 4 and Note 6 in notes to the consolidated financial statements.

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 the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of the 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 ability to continue as a going concern of King Yuan Electronics Co., Ltd. and its subsidiaries, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate King Yuan Electronics Co., Ltd. and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of King Yuan Electronics Co., Ltd.

Auditors' Responsibilities for the Audit of the 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 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 internal control of King Yuan Electronics Co., Ltd.

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 ability to continue as a going concern of King Yuan Electronics Co., Ltd. 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 King Yuan Electronics Co., Ltd. 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 accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the parent company only financial information of the entities or business activities within King Yuan Electronics Co., Ltd. to express an opinion on the 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 2025 parent company only financial statements 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.

Chiu, Wan-Ju

Hsu, Hsin-Min

Ernst & Young, Taiwan
March 6, 2026

Notice to Readers

- The accompanying parent company only financial statements are intended only to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in the Republic of China.
- Accordingly, the accompanying parent company only financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Financial Statements Originally Issued in Chinese

KING YUAN ELECTRONICS CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS

As of December 31, 2025 and 2024

(Amounts in thousands of New Taiwan Dollars)

| ASSETS | | December 31, 2025 | % | December 31, 2024 | % |
|---|-------------------|-------------------|-----|-------------------|-----|
| Current assets | | | | | |
| Cash and cash equivalents | 4, 6(1) | \$10,292,154 | 10 | \$10,200,733 | 13 |
| Contract assets-current | 4, 6(14), 6(15) | 173,469 | - | 90,414 | - |
| Notes receivable, net | 6(3) | 227 | - | - | - |
| Accounts receivable, net | 4, 6(4), 6(15) | 4,665,465 | 5 | 4,050,713 | 5 |
| Accounts receivable from related parties, net | 4, 6(4), 6(15), 7 | 2,537,358 | 3 | 2,016,478 | 3 |
| Other receivables | 4, 6(15) | 701,770 | 1 | 764,217 | 1 |
| Other receivables from related parties | 4, 7 | 54,737 | - | 613,539 | 1 |
| Inventories, net | 4, 6(5) | 1,158,712 | 1 | 848,115 | 1 |
| Prepayments | 6(6) | 1,583,988 | 2 | 216,484 | - |
| Other current assets | | 23,044 | - | 228,526 | - |
| Total current assets | | 21,190,924 | 22 | 19,029,219 | 24 |
| Non-current assets | | | | | |
| Financial assets at fair value through other comprehensive income-non-current | 4, 6(2) | 8,281,525 | 8 | 6,369,337 | 8 |
| Investments accounted for using the equity method | 4, 6(7) | 8,132,168 | 8 | 16,280,256 | 21 |
| Property, plant and equipment | 4, 6(8), 7, 8 | 59,947,221 | 60 | 34,932,185 | 45 |
| Right-of-use asset | 4, 6(16) | 1,709,250 | 2 | 1,033,884 | 2 |
| Intangible assets | 4, 6(9) | 9,180 | - | 7,503 | - |
| Deferred tax assets | 4, 6(19), 6(20) | 139,897 | - | 164,988 | - |
| Other financial assets-non-current | 8 | 203,235 | - | 148,916 | - |
| Other non-current assets | | 68,163 | - | 29,153 | - |
| Total non-current assets | | 78,490,639 | 78 | 58,966,222 | 76 |
| Total assets | | \$99,681,563 | 100 | \$77,995,441 | 100 |

The accompanying notes are an integral part of the parent company only financial statements.

(continued)

English Translation of Financial Statements Originally Issued in Chinese

KING YUAN ELECTRONICS CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS

As of December 31, 2025 and 2024

(Amounts in thousands of New Taiwan Dollars)

| LIABILITIES AND EQUITY | | December 31, 2025 | % | December 31, 2024 | % |
|-------------------------------------|-----------------|-------------------|-----|-------------------|-----|
| Current liabilities | Notes | | | | |
| Notes payable | | \$6,357 | - | \$8,115 | - |
| Accounts payable | | 858,836 | 1 | 918,828 | 1 |
| Accounts payable to related parties | 7 | 43,896 | - | 15,446 | - |
| Other payables | | 5,163,685 | 5 | 4,493,494 | 6 |
| Other payables to related parties | 7 | 118,135 | - | 127,150 | - |
| Payables on equipment | | 3,053,315 | 3 | 1,749,768 | 2 |
| Current tax liabilities | 4, 6(20) | 4,037,271 | 4 | 745,448 | 1 |
| Lease liabilities-current | 4, 6(16) | 347,770 | - | 141,123 | - |
| Other current liabilities | 4, 6(10) | 1,808,317 | 2 | 1,412,176 | 2 |
| Total current liabilities | | 15,437,582 | 15 | 9,611,548 | 12 |
| Non-current liabilities | | | | | |
| Long-term loans | 4, 6(11), 8, 9 | 30,274,865 | 31 | 20,580,713 | 26 |
| Deferred tax liabilities | 4, 6(19), 6(20) | 1,350,663 | 1 | 2,952,476 | 4 |
| Lease liabilities-non-current | 4, 6(16) | 1,414,503 | 1 | 921,167 | 1 |
| Net defined benefit liabilities | 4, 6(12) | 767,811 | 1 | 626,948 | 1 |
| Guarantee deposits | | 6,819 | - | 6,316 | - |
| Total non-current liabilities | | 33,814,661 | 34 | 25,087,620 | 32 |
| Total liabilities | | 49,252,243 | 49 | 34,699,168 | 44 |
| Equity | | | | | |
| Share capital | 4, 6(13) | | 12 | 12,227,451 | 16 |
| Common stock | | 12,227,451 | | | |
| Capital surplus | 4, 6(13) | 5,080,949 | 5 | 5,077,764 | 7 |
| Retained earnings | 4, 6(2), 6(13) | | 6 | 4,763,685 | 6 |
| Legal reserve | | 5,543,345 | | 201,416 | - |
| Special reserve | | 201,416 | - | | |
| Undistributed earnings | | 22,502,596 | 23 | 17,431,161 | 22 |
| Total retained earnings | | 28,247,357 | 29 | 22,396,262 | 28 |
| Other equity | 4, 6(2), 6(13) | 4,873,563 | 5 | 3,594,796 | 5 |
| Total equity | | 50,429,320 | 51 | 43,296,273 | 56 |
| Total liabilities and equity | | \$99,681,563 | 100 | \$77,995,441 | 100 |

The accompanying notes are an integral part of the parent company only financial statements.

English Translation of Financial Statements Originally Issued in Chinese
KING YUAN ELECTRONICS CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
For the years ended December 31, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars, except for earnings per share)

| Description | Notes | 2025 | % | 2024 | % |
|--|---------------------------------------|--------------|------|--------------|------|
| Net sales | 4, 6(14), 6(15), 7 | \$34,932,859 | 100 | \$26,895,990 | 100 |
| Operating costs | 4, 6(5), 6(9), 6(12), 6(16), 6(17), 7 | (22,411,375) | (64) | (17,515,552) | (65) |
| Gross profit | | 12,521,484 | 36 | 9,380,438 | 35 |
| Operating expenses | 4, 6(9), 6(12), 6(16), 6(17), 7 | | | | |
| Selling expenses | | (471,303) | (1) | (429,692) | (2) |
| Administrative expenses | | (2,098,222) | (6) | (1,591,315) | (6) |
| Research and development expenses | | (930,260) | (3) | (855,470) | (3) |
| Expected credit impairment gains | | 444 | - | - | - |
| Total operating expenses | | (3,499,341) | (10) | (2,876,477) | (11) |
| Operating income | | 9,022,143 | 26 | 6,503,961 | 24 |
| Non-operating income and expenses | 4, 6(2), 6(7), 6(8), 6(18), 7 | | | | |
| Interest income | | 58,432 | - | 80,440 | - |
| Other income | | 445,435 | 1 | 238,850 | 1 |
| Other gains and losses | | 889,567 | 3 | (60,009) | - |
| Finance costs | | (183,378) | (1) | (437,810) | (2) |
| Share of profit of associates accounted for using the equity method | | 3,502,729 | 10 | 3,398,900 | 13 |
| Total non-operating income and expenses | | 4,712,785 | 13 | 3,220,371 | 12 |
| Net income before income tax | | 13,734,928 | 39 | 9,724,332 | 36 |
| Income tax expense | 4, 6(20) | (2,719,333) | (8) | (1,944,904) | (7) |
| Net income | | 11,015,595 | 31 | 7,779,428 | 29 |
| Other comprehensive income | 4, 6(12), 6(19), 6(20) | | | | |
| Items that will not be reclassified subsequently to profit or loss: | | | | | |
| Remeasurements of the defined benefit plan | | (279,553) | (1) | 17,172 | - |
| Unrealized gains and losses from equity instrument investments measured at fair value through other comprehensive income | | 1,963,933 | 6 | (172,344) | (1) |
| Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | | (391,580) | (1) | 34,470 | - |
| Items that will be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences resulting from translating the financial statements of foreign operations | | (337,333) | (1) | 656,425 | 2 |
| Income tax related to components of other comprehensive income that will be reclassified to profit or loss | | 71,889 | - | (131,286) | - |
| Other comprehensive income, net of tax | | 1,027,356 | 3 | 404,437 | 1 |
| Total comprehensive income | | \$12,042,951 | 34 | \$8,183,865 | 30 |
| Earnings per share (NT\$) | 4, 6(21) | | | | |
| Basic Earnings Per Share | | \$9.01 | | \$6.36 | |
| Diluted Earnings Per Share | | \$8.97 | | \$6.32 | |

The accompanying notes are an integral part of the parent company only financial statements.

English Translation of Financial Statements Originally Issued in Chinese

KING YUAN ELECTRONICS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2025 and 2024

(Amounts in thousands of New Taiwan Dollars)

| Description | Common stock | Capital surplus | Retained earnings | | | Other equity | | Total Equity |
|--|--------------|-----------------|-------------------|-----------------|------------------------|--|--|--------------|
| | | | Legal reserve | Special reserve | Undistributed earnings | Exchange differences resulting from translating the financial statements of foreign operations | Unrealized gains (losses) from equity instrument investments measured at fair value through other comprehensive income | |
| Balance as of January 1, 2024 | \$12,227,451 | \$4,955,581 | \$4,177,574 | \$201,416 | \$14,133,456 | \$(456,084) | \$3,663,615 | \$38,903,009 |
| Appropriation and distribution of 2023 earnings : | | | | | | | | |
| Legal reserve | - | - | 586,111 | - | (586,111) | - | - | - |
| Cash dividends | - | - | - | - | (3,912,784) | - | - | (3,912,784) |
| Profit for the year ended December 31, 2024 | - | - | - | - | 7,779,428 | - | - | 7,779,428 |
| Other comprehensive income for the year ended December 31, 2024 | - | - | - | - | 17,172 | - | (137,874) | 404,437 |
| Total comprehensive income | - | - | - | - | 7,796,600 | - | (137,874) | 8,183,865 |
| Changes in ownership interests in subsidiaries | - | 122,183 | - | - | - | - | - | 122,183 |
| Disposal of equity instrument investments measured at fair value through other comprehensive income | - | - | - | - | - | - | - | - |
| Balance as of December 31, 2024 | \$12,227,451 | \$5,077,764 | \$4,763,685 | \$201,416 | \$17,431,161 | \$69,055 | \$3,525,741 | \$43,296,273 |
| Balance as of January 1, 2025 | \$12,227,451 | \$5,077,764 | \$4,763,685 | \$201,416 | \$17,431,161 | \$69,055 | \$3,525,741 | \$43,296,273 |
| Appropriation and distribution of 2024 earnings : | | | | | | | | |
| Legal reserve | - | - | 779,660 | - | (779,660) | - | - | - |
| Cash dividends | - | - | - | - | (4,890,980) | - | - | (4,890,980) |
| Profit for the year ended December 31, 2025 | - | - | - | - | 11,015,595 | - | - | 11,015,595 |
| Other comprehensive income for the year ended December 31, 2025 | - | - | - | - | (279,553) | (265,444) | 1,572,353 | 1,027,356 |
| Total comprehensive income | - | - | - | - | 10,736,042 | (265,444) | 1,572,353 | 12,042,951 |
| Disposal of subsidiaries | - | - | - | - | - | (22,109) | - | (22,109) |
| Changes in ownership interests in subsidiaries | - | 3,185 | - | - | - | - | - | 3,185 |
| Disposal of equity instruments investments measured at fair value through other comprehensive income | - | - | - | - | 6,033 | - | (6,033) | - |
| Balance as of December 31, 2025 | \$12,227,451 | \$5,080,949 | \$5,543,345 | \$201,416 | \$22,502,596 | \$(218,498) | \$5,092,061 | \$50,429,320 |

The accompanying notes are an integral part of the parent company only financial statements.

English Translation of Financial Statements Originally Issued in Chinese

KING YUAN ELECTRONICS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS

For the years ended December 31, 2025 and 2024

(Amounts in thousands of New Taiwan Dollars)

| Description | 2025 | 2024 | Description | 2025 | 2024 |
|---|---------------|--------------|---|---------------|---------------|
| Cash flows from operating activities : | | | Cash flows from investing activities : | | |
| Profit before tax from continuing operations | \$ 13,734,928 | \$ 9,724,332 | Proceeds from disposal of financial assets at fair value through other comprehensive income | \$ 51,745 | \$- |
| Adjustments for: | | | Acquisition of investments accounted for using the equity method | (2,366,016) | - |
| The profit or loss items which did not affect cash flows: | | | Acquisition of property, plant and equipment | 244,673 | (10,416,178) |
| Depreciation | 7,482,897 | 6,407,841 | Proceeds from disposal of property, plant and equipment | (31,417,076) | 357,822 |
| Amortization | 5,450 | 10,561 | Increase in refundable deposits | 470,199 | (23,853) |
| Expected credit impairment gains | (444) | - | Acquisition of intangible assets | (7,127) | (4,540) |
| Interest expenses | 183,378 | 437,810 | Increase in other financial assets | (54,319) | (1,583) |
| Interest income | (58,432) | (80,440) | Dividend received | 13,706,169 | 112,064 |
| Dividend income | (109,303) | (98,364) | Net cash used in investing activities | (19,410,762) | (9,976,268) |
| Investment gain accounted for using the equity method | (3,502,729) | (3,398,900) | | | |
| Gain on disposal of property, plant and equipment | (476,613) | (184,077) | Cash flows from financing activities : | | |
| Impairment of non-financial assets | 34,712 | 123,029 | Borrowing in long-term loans | 55,386,267 | 32,072,621 |
| Gain on disposal of investments | (25,895) | - | Repayments of long-term loans | (45,468,581) | (29,423,575) |
| Unrealized foreign exchange (gains) losses | (218,561) | 217,923 | Increase in deposits received | 503 | - |
| Changes in operating assets and liabilities : | | | Decrease in deposits received | - | (27,736) |
| Contract assets | (83,055) | 324,432 | Cash payments for the principal portion of the lease liabilities | (219,658) | (22,450) |
| Notes receivable | (227) | - | Cash dividends | (4,890,980) | (3,912,784) |
| Accounts receivable | (614,752) | (738,531) | Interest paid | (179,686) | (427,316) |
| Accounts receivable from related parties | (520,880) | (126,060) | Net cash used in financing activities | 4,627,865 | (1,741,240) |
| Other receivables | 59,107 | (624,958) | | | |
| Other receivables from related parties | 558,802 | (375,966) | Net increase (decrease) in cash and cash equivalents | 91,421 | 1,318,708 |
| Inventories | (310,597) | 45,278 | Cash and cash equivalents at the beginning of the year | 10,200,733 | 8,882,025 |
| Prepayments | (1,087,948) | (103,812) | Cash and cash equivalents at the end of the year | \$ 10,292,154 | \$ 10,200,733 |
| Other current assets | 205,482 | (165,958) | | | |
| Notes payable | (1,758) | 7,257 | | | |
| Accounts payable | (59,992) | 426,810 | | | |
| Accounts payable to related parties | 28,450 | 8,259 | | | |
| Other payables | 661,525 | 1,514,423 | | | |
| Other payables to related parties | (8,461) | 35,947 | | | |
| Other current liabilities | 396,141 | 315,953 | | | |
| Accrued pension liabilities | (138,690) | (956) | | | |
| Cash generated from operating activities | 16,132,535 | 13,701,833 | | | |
| Interest received | 65,706 | 74,446 | | | |
| Income tax paid | (1,323,923) | (740,063) | | | |
| Net cash provided by operating activities | 14,874,318 | 13,036,216 | | | |

The accompanying notes are an integral part of the parent company only financial statements.

Independent Auditors' Report

To King Yuan Electronics Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of King Yuan Electronics Co., Ltd. and its subsidiaries as of December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2025 and 2024, and notes to the consolidated financial statements, including the summary of material accounting policies (together “the consolidated financial statements”).

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of King Yuan Electronics Co., Ltd. and its subsidiaries as of December 31, 2025 and 2024, and their consolidated financial performance and cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effectively by 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 the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of King Yuan Electronics Co., Ltd. and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 consolidated financial statements. 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.

Revenue recognition

King Yuan Electronics Co., Ltd. and its subsidiaries recognized net sales of NT\$34,933,546 thousand for the year ended December 31, 2025. Its main activities are providing testing and assembly services and rental of testing machineries that represented 96%, or NT\$33,575,639 thousand in the amount, of the net operating revenue.

The primary activities of King Yuan Electronics Co., Ltd. and its subsidiaries are providing testing and assembly services, and the services comprise various wafers/integrated circuits testing and assembly processing and rental of machinery, due to the different customers' demand and nature of revenue that increase the complexity of the revenue recognition. Therefore, we determined the matter to be a key audit matter.

Our audit procedures include (but are not limited to) assessing the appropriateness of the accounting policy for revenue recognition; evaluating and testing the effectiveness of internal control relating to the timing of revenue recognition, analyzing the reasonableness of gross profit margin by products, performing cutoff testing for a period before and after the balance sheet date on a sampling basis, performing test of details on selected samples, reviewing the significant terms of sales agreements and examining relevant delivery documents, and reviewing the selected samples of the quantity, specification, period and relevant documents of machinery services for the rental of testing machineries.

We also considered the appropriateness of the disclosures of operating revenue. Please refer to Note 4 and Note 6 in notes to the consolidated financial statements.

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 the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of the 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 ability to continue as a going concern of King Yuan Electronics Co., Ltd. and its subsidiaries, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate King Yuan Electronics Co., Ltd. and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of King Yuan Electronics Co., Ltd. and its subsidiaries.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 internal control of King Yuan Electronics Co., Ltd. and its subsidiaries.
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 ability to continue as a going concern of King Yuan Electronics Co., Ltd. and its subsidiaries. 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 King Yuan Electronics Co., Ltd. and its subsidiaries to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within King Yuan Electronics Co., Ltd. and its subsidiaries 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 2025 consolidated financial statements 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.

Others

We have audited and expressed an unqualified opinion on the parent company only financial statements of King Yuan Electronics Co., Ltd. as of and for the years ended December 31, 2025 and 2024.

Chiu, Wan-Ju

Hsu, Hsin-Min

Ernst & Young, Taiwan

March 6, 2026

Notice to Readers

- The accompanying consolidated financial statements are intended only to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.
- Accordingly, the accompanying consolidated financial statements and report of independent auditors are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Financial Statements Originally Issued in Chinese

KING YUAN ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

As of December 31, 2025 and 2024

(Amounts in thousands of New Taiwan Dollars)

| ASSETS | Notes | December 31, 2025 | % | December 31, 2024 | % |
|---|-------------------|----------------------|------------|---------------------|------------|
| Current assets | | | | | |
| Cash and cash equivalents | 4, 6(1) | \$17,963,504 | 18 | \$10,329,331 | 12 |
| Contract assets-current | 4, 6(16), 6(17) | 173,469 | - | 90,414 | - |
| Notes receivable, net | 6(3), 6(17) | 227 | - | - | - |
| Accounts receivable, net | 4, 6(4), 6(17) | 4,665,541 | 5 | 4,050,713 | 5 |
| Accounts receivable from related parties, net | 4, 6(4), 6(17), 7 | 2,537,358 | 3 | 1,980,803 | 3 |
| Other receivables | | 756,949 | - | 764,228 | 1 |
| Other receivables from related parties | 4, 7 | 54,737 | - | 17,915 | - |
| Inventories, net | 4, 6(5) | 1,158,712 | 1 | 848,115 | 1 |
| Prepayments | 6(6) | 1,585,431 | 2 | 219,398 | - |
| Disposal group held for sale | | - | - | 25,387,003 | 29 |
| Other current assets | 4, 6(7) | 23,363 | - | 230,068 | - |
| Total current assets | | 28,919,291 | 29 | 43,917,988 | 51 |
| Non-current assets | | | | | |
| Financial assets at fair value through other comprehensive income-non-current | 4, 6(2) | 8,281,525 | 8 | 6,369,337 | 8 |
| Investments accounted for using the equity method | 4, 6(8) | 134,932 | - | 99,727 | - |
| Property, plant and equipment | 4, 6(9), 7, 8 | 60,553,632 | 60 | 34,923,771 | 40 |
| Right-of-use asset | 4, 6(18) | 2,799,153 | 3 | 1,045,372 | 1 |
| Intangible assets | 4, 6(10) | 9,432 | - | 7,503 | - |
| Deferred tax assets | 4, 6(21), 6(22) | 141,886 | - | 167,443 | - |
| Other financial assets-non-current | 8 | 203,235 | - | 148,916 | - |
| Other non-current assets | | 134,865 | - | 30,729 | - |
| Total non-current assets | | 72,258,660 | 71 | 42,792,798 | 49 |
| Total assets | | \$101,177,951 | 100 | \$86,710,786 | 100 |

The accompanying notes are an integral part of the consolidated financial statements.

(continued)

English Translation of Financial Statements Originally Issued in Chinese

KING YUAN ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

As of December 31, 2025 and 2024

(Amounts in thousands of New Taiwan Dollars)

| | Notes | December 31, 2025 | % | December 31, 2024 | % |
|---|---------------------|-------------------|-----|-------------------|-----|
| LIABILITIES AND EQUITY | | | | | |
| Current liabilities | | | | | |
| Notes payable | | \$6,357 | - | 8,115 | - |
| Accounts payable | | 858,836 | 1 | 918,828 | 1 |
| Accounts payable to related parties | 7 | 43,896 | - | 15,446 | - |
| Other payables | | 5,566,977 | 6 | 4,543,127 | 5 |
| Other payables to related parties | 7 | 101,538 | - | 110,592 | - |
| Payables on equipment | | 3,053,315 | 3 | 1,749,768 | 2 |
| Current tax liabilities | 4, 6(22) | 4,037,342 | 4 | 746,284 | 1 |
| Liabilities directly associated with disposal group held for sale | 6(7) | - | - | 7,253,301 | 8 |
| Lease liabilities-current | 6(18) | 442,206 | - | 148,609 | - |
| Other current liabilities | 6(11) | 1,808,671 | 2 | 1,412,558 | 2 |
| Total current liabilities | | 15,919,138 | 16 | 16,906,628 | 19 |
| Non-current liabilities | | | | | |
| Long-term loans | 6(12), 8, 9 | 30,274,865 | 30 | 20,580,713 | 24 |
| Deferred tax liabilities | 4, 6(21), 6(22) | 1,350,663 | 1 | 2,952,476 | 3 |
| Lease liabilities-non-current | 6(18) | 2,420,906 | 2 | 926,222 | 1 |
| Net defined benefit liabilities | 4 | 767,811 | 1 | 626,948 | 1 |
| Guarantee deposits | | 6,819 | - | 6,316 | - |
| Total non-current liabilities | | 34,821,064 | 34 | 25,092,675 | 29 |
| Total liabilities | | 50,740,202 | 50 | 41,999,303 | 48 |
| Equity attributable to owners of the parent company | | | | | |
| Share capital | 6(14) | | | | |
| Common stock | | 12,227,451 | 12 | 12,227,451 | 14 |
| Capital surplus | 6(14), 6(15), 6(24) | 5,080,949 | 5 | 5,077,764 | 6 |
| Retained earnings | 6(2), 6(14) | 5,543,345 | 6 | 4,763,685 | 6 |
| Legal reserve | | 201,416 | - | 201,416 | - |
| Special reserve | | 22,502,596 | 22 | 17,431,161 | 20 |
| Undistributed earnings | | 28,247,357 | 28 | 22,396,262 | 26 |
| Total retained earnings | 6(2) | 4,873,563 | 5 | 3,594,796 | 4 |
| Other equity | | 50,429,320 | 50 | 43,296,273 | 50 |
| Equity attributable to owners of the parent company | 6(14), 6(24) | 8,429 | - | 1,415,210 | 2 |
| Non-controlling interests | | 50,437,749 | 50 | 44,711,483 | 52 |
| Total equity | | \$101,177,951 | 100 | \$86,710,786 | 100 |
| Total liabilities and equity | | | | | |

The accompanying notes are an integral part of the consolidated financial statements.

English Translation of Financial Statements Originally Issued in Chinese
KING YUAN ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the years ended December 31, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars, except for earnings per share)

| Description | Notes | 2025 | % | 2024 | % |
|--|---|--------------|------|--------------|------|
| Net sales | 4, 6(16), 6(18), 7 | \$34,933,546 | 100 | \$26,856,031 | 100 |
| Operating costs | 4, 6(5), 6(10), 6(13), 6(18), 6(19), 7 | (22,411,375) | (64) | (17,512,212) | (65) |
| Gross profit | | 12,522,171 | 36 | 9,343,819 | 35 |
| Operating expenses | 4, 6(10), 6(13), 6(17), 6(18), 6(19), 7 | | | | |
| Selling expenses | | (463,529) | (1) | (399,149) | (2) |
| Administrative expenses | | (2,126,316) | (6) | (1,916,934) | (7) |
| Research and development expenses | | (930,260) | (3) | (855,470) | (3) |
| Expected credit impairment gains | 6(17) | 444 | - | - | - |
| Total operating expenses | | (3,519,661) | (10) | (3,171,553) | (12) |
| Operating income | | 9,002,510 | 26 | 6,172,266 | 23 |
| Non-operating income and expenses | 4, 6(2), 6(8), 6(20) | | | | |
| Interest income | | 373,445 | 1 | 75,629 | - |
| Other income | | 445,698 | 1 | 238,903 | 1 |
| Other gains and losses | | 950,048 | 3 | (96,729) | - |
| Finance costs | | (185,590) | (1) | (437,967) | (2) |
| Share of profit of associates accounted for using the equity method | | 42,645 | - | 19,445 | - |
| Total non-operating income and expenses | | 1,626,246 | 4 | (200,719) | (1) |
| Net income before income tax | | 10,628,756 | 30 | 5,971,547 | 22 |
| Income tax expense | 4, 6(22) | (2,624,046) | (8) | (1,210,746) | (4) |
| Net income from continuing operation | | 8,004,710 | 22 | 4,760,801 | 18 |
| Total profit from discontinued operations | 6(7) | 3,053,084 | 9 | 3,334,485 | 12 |
| Net income | | 11,057,794 | 31 | 8,095,286 | 30 |
| Other comprehensive income | 4, 6(21), 6(22) | | | | |
| Items that will not be reclassified subsequently to profit or loss: | | | | | |
| Remeasurements of the defined benefit plan | | (279,553) | (1) | 17,172 | - |
| Unrealized gains and losses from equity instrument investments measured at fair value through other comprehensive income | | 1,963,933 | 6 | (172,344) | (1) |
| Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | | (391,580) | (1) | 34,470 | - |
| Items that will be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences resulting from translating the financial statements of foreign operations | | (388,869) | (1) | 977,406 | 4 |
| Equity directly associated with disposal group held for sale | | 50,887 | - | (262,947) | (1) |
| Income tax related to components of other comprehensive income that will be reclassified to profit or loss | | 71,889 | - | (131,286) | - |
| Other comprehensive income, net of tax | | 1,026,707 | 3 | 462,471 | 2 |
| Total comprehensive income | | \$12,084,501 | 34 | \$8,557,757 | 32 |
| Net income attributable to : | | | | | |
| Owners of the parent company | | \$11,015,595 | 32 | \$7,779,428 | 29 |
| Non-controlling interests | | 42,199 | - | 315,858 | 1 |
| | | \$11,057,794 | 32 | \$8,095,286 | 30 |
| Total comprehensive income attributable to : | | | | | |
| Owners of the parent company | | \$12,042,951 | 34 | \$8,183,865 | 31 |
| Non-controlling interests | | 41,550 | - | 373,892 | 1 |
| | | \$12,084,501 | 34 | \$8,557,757 | 32 |
| Earnings per share (NT\$) | | | | | |
| From continuing and discontinued operations | | | | | |
| Basic Earnings Per Share | 4, 6(23) | \$9.01 | | \$6.36 | |
| Diluted Earnings Per Share | | \$8.97 | | \$6.32 | |
| From continuing operations | | | | | |
| Basic Earnings Per Share | | \$6.55 | | \$3.95 | |
| Diluted Earnings Per Share | | \$6.51 | | \$3.93 | |

The accompanying notes are an integral part of the consolidated financial statements.

English Translation of Financial Statements Originally Issued in Chinese
KING YUAN ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the years ended December 31, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars)

| Description | Equity attributable to owners of the parent company | | | | | | | | | | Non-controlling interests | Total Equity |
|--|---|-----------------|---------------|-----------------|------------------------|--|--|--|---|-------------|---------------------------|--------------|
| | Retained earnings | | | | Other equity | | | | | | | |
| | Common stock | Capital surplus | Legal reserve | Special reserve | Undistributed earnings | Exchange differences resulting from translating the financial statements of foreign operations | Unrealized gains (losses) from equity instrument investments measured at fair value through other comprehensive income | Equity directly associated with disposal group held for sale | Equity attributable to owners of the parent company | | | |
| Balance as of January 1, 2024 | \$12,227,451 | \$4,955,581 | \$4,177,574 | \$201,416 | \$14,133,456 | \$(456,084) | \$3,663,615 | \$- | \$38,903,009 | \$1,123,541 | \$40,026,550 | |
| Appropriation and distribution of 2023 earnings: | | | | | | | | | | | | |
| Legal reserve | - | - | 586,111 | - | (586,111) | - | - | - | - | - | - | |
| Cash dividends | - | - | - | - | (3,912,784) | - | - | - | (3,912,784) | - | (3,912,784) | |
| Profit for the year ended December 31, 2024 | - | - | - | - | 7,779,428 | - | - | - | 7,779,428 | 315,858 | 8,095,286 | |
| Other comprehensive income for the year ended December 31, 2024 | - | - | - | - | 17,172 | 921,977 | (137,874) | (396,838) | 404,437 | 58,034 | 462,471 | |
| Total comprehensive income | - | - | - | - | 7,796,600 | 921,977 | (137,874) | (396,838) | 8,183,865 | 373,892 | 8,557,757 | |
| Changes in ownership interests in subsidiaries | - | - | - | - | - | - | - | - | 122,183 | (82,223) | 39,960 | |
| Balance as of December 31, 2024 | \$12,227,451 | \$5,077,764 | \$4,763,685 | \$201,416 | \$17,431,161 | \$465,893 | \$3,525,741 | \$(396,838) | \$43,296,273 | \$1,415,210 | \$44,711,483 | |
| Balance as of January 1, 2025 | \$12,227,451 | \$5,077,764 | \$4,763,685 | \$201,416 | \$17,431,161 | \$465,893 | \$3,525,741 | \$(396,838) | \$43,296,273 | \$1,415,210 | \$44,711,483 | |
| Appropriation and distribution of 2024 earnings: | | | | | | | | | | | | |
| Legal reserve | - | - | 779,660 | - | (779,660) | - | - | - | - | - | - | |
| Cash dividends | - | - | - | - | (4,890,980) | - | - | - | (4,890,980) | - | (4,890,980) | |
| Profit for the year ended December 31, 2025 | - | - | - | - | 11,015,595 | - | - | - | 11,015,595 | 42,199 | 11,057,794 | |
| Other comprehensive income for the year ended December 31, 2025 | - | - | - | - | (279,553) | (314,780) | 1,572,353 | 49,336 | 1,027,356 | (649) | 1,026,707 | |
| Total comprehensive income | - | - | - | - | 10,736,042 | (314,780) | 1,572,353 | 49,336 | 12,042,951 | 41,550 | 12,084,501 | |
| Disposal of subsidiaries | - | - | - | - | - | (369,611) | - | 347,502 | (22,109) | (1,448,602) | (1,470,711) | |
| Changes in ownership interests in subsidiaries | - | - | - | - | - | - | - | - | 3,185 | 271 | 3,456 | |
| Proceeds from disposal of equity instruments measured at fair value through other comprehensive income | - | - | - | - | 6,033 | - | (6,033) | - | - | - | - | |
| Balance as of December 31, 2025 | \$12,227,451 | \$5,080,949 | \$5,543,345 | \$201,416 | \$22,502,596 | \$(218,498) | \$5,092,061 | \$- | \$50,429,320 | \$8,429 | \$50,437,749 | |

The accompanying notes are an integral part of the consolidated financial statements.

English Translation of Financial Statements Originally Issued in Chinese
KING YUAN ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended December 31, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars)

| Description | 2025 | 2024 | Description | 2025 | 2024 |
|---|--------------------|---------------------|--|---------------------|---------------------|
| Cash flows from operating activities : | | | Cash flows from investing activities : | | |
| Profit before tax from continuing operations | \$10,628,756 | \$5,971,547 | Proceeds from disposal of financial assets at fair value through other comprehensive income | \$51,745 | \$- |
| Profit before tax from discontinued operations | 4,988,623 | 4,373,140 | Disposal of subsidiaries | 18,651,949 | (14,856,945) |
| Profit before tax | <u>15,617,379</u> | <u>\$10,344,687</u> | Acquisition of property, plant and equipment | (32,355,417) | 420,431 |
| Adjustments for : | | | Proceeds from disposal of property, plant and equipment | 623,323 | (24,682) |
| The profit or loss items which did not affect cash flows: | | | Increase in refundable deposits | (104,631) | (4,540) |
| Depreciation | 7,507,564 | 7,312,965 | Acquisition of intangible assets | (7,450) | (1,583) |
| Amortization | 5,522 | 10,859 | Increase in other financial assets | (54,319) | 112,064 |
| Expected credit impairment (gains) losses | (444) | 173 | Dividend received | 116,743 | (14,355,255) |
| Interest expenses | 193,619 | 561,054 | Net cash used in investing activities | <u>(13,078,057)</u> | <u>(14,355,255)</u> |
| Interest income | (375,870) | (142,542) | Cash flows from financing activities : | | |
| Dividend income | (109,303) | (98,364) | Decrease in short-term loans | - | (231,577) |
| Share-based payment expenses | 3,456 | 60,450 | Borrowing in long-term loans | 55,386,267 | 32,340,303 |
| Investment gain accounted for using the equity method | (42,645) | (19,445) | Repayments of long-term loans | (45,468,581) | (30,348,239) |
| Gain on disposal of property, plant and equipment | (487,265) | (156,697) | Increase in deposits received | 503 | - |
| Impairment of non-financial assets | 34,712 | 123,029 | Decrease in deposits received | - | (27,736) |
| Gain on disposal of non-current assets held for sale | (4,431,196) | - | Cash payments for the principal portion of the lease liabilities | (234,433) | (29,576) |
| Gain on disposal of investments | (25,895) | - | Cash dividends | (4,890,980) | (3,912,784) |
| Unrealized foreign exchange (gains) losses | (219,979) | 511,024 | Interest paid | (179,627) | (550,856) |
| Changes in operating assets and liabilities : | | | Change in non-controlling interests | - | (20,608) |
| Contract assets | (205,845) | 322,663 | Net cash used in financing activities | <u>4,613,149</u> | <u>(2,781,073)</u> |
| Notes receivable | (227) | - | Effect of changes in exchange rate on cash and cash equivalents | | |
| Accounts receivable | (631,894) | (1,141,129) | Net increase in cash and cash equivalents | (325,996) | 935 |
| Accounts receivable from related parties | (581,590) | (88,444) | Cash and cash equivalents at the beginning of the period | 4,360,883 | 1,340,067 |
| Other receivables | 4,072 | (633,185) | Cash and cash equivalents at the end of the period | <u>13,602,621</u> | <u>12,262,554</u> |
| Other receivables from related parties | (36,822) | 83,062 | Reconciliation of the amounts in the consolidated statements of cash flows with cash and cash equivalent items reported : | | |
| Inventories | (356,224) | 54,603 | Cash and cash equivalents in the consolidated balance sheets | \$17,963,504 | \$10,329,331 |
| Prepayments | (1,025,818) | (387,697) | Cash and cash equivalents in disposal group held for sale | - | 3,273,290 |
| Other current assets | 206,705 | (167,237) | Cash and cash equivalents in the consolidated statements of cash flows | <u>\$17,963,504</u> | <u>\$13,602,621</u> |
| Contract liabilities | 11,778 | (1,333) | | | |
| Notes payable | (1,758) | 7,257 | | | |
| Accounts payable | (278,439) | 845,310 | | | |
| Accounts payable to related parties | 28,450 | 8,292 | | | |
| Other payables | 960,370 | 1,658,135 | | | |
| Other payables to related parties | (8,500) | 38,847 | | | |
| Other current liabilities | 393,718 | 318,121 | | | |
| Accrued pension liabilities | (138,690) | (956) | | | |
| Other operating liabilities | (1,302) | (11,860) | | | |
| Cash generated from operating activities | <u>16,007,639</u> | <u>19,411,642</u> | | | |
| Interest received | 380,723 | 130,270 | | | |
| Income tax paid | <u>(3,236,575)</u> | <u>(1,066,452)</u> | | | |
| Net cash provided by operating activities | <u>13,151,787</u> | <u>18,475,460</u> | | | |

The accompanying notes are an integral part of the consolidated financial statements.

King Yuan Electronics Co., Ltd.
2026 Annual General Meeting

List of Candidates for Directors (Including Independent Directors)

| No. | Type of Candidate | Name of Candidate | Education | Experience | Current Position | Shares held (Share) |
|-----|----------------------|--|--|---|---|---------------------|
| 1 | Director | Chin-Kung Lee | Graduated from Department of Shipping and Transportation Management, National Taiwan Ocean University | Director of King Long Technology (Suzhou) Ltd. and Suzhou Zhen Kun Technology Ltd. Independent Director of Quang Viet Enterprise Co., Ltd. | Chairman of KYEC Chairman of KYEC Investment International Co., Ltd. | 34,100,941 |
| 2 | Director | Chi-Chun Hsieh | Graduated From College of Medicine, Taipei Medical University | Supervisor of KYEC | Vice-Chairman and member of the Sustainable Development Committee of KYEC Physician | 5,552,037 |
| 3 | Director | Gauss Chang | Graduated from Department of Physics, NCKU Master of Business Administration form Saginaw Valley State University, USA | Chairman of King Long Technology (Suzhou) Ltd. and Suzhou Zhen Kun Technology Ltd. Executive Vice President of KYEC Senior Vice President of KYEC | President and Director of KYEC Chairman of KYEC USA Corp. Chairman of KYEC SINGAPORE PTE. LTD. Chairman of KYEC JAPAN K.K. | 3,248,275 |
| 4 | Director | Kao-Yu Liu | PhD in Architecture, Graduate School of Engineering, the University of Tokyo | Supervisor of KYEC | Director of KYEC Chairman of LC Architecture Realization Company, Inc. Chairman of Ji-Ze Construction Development Co., Ltd. | 4,808,267 |
| 5 | Director | Kuan-Hua Chen | Master's in Financial Engineering, Carnegie Mellon University | Supervisor of Weikeng Industrial Co., Ltd. | Director of KYEC Director of Weikeng Industrial Co., Ltd. | 3,005,000 |
| 6 | Director | Yann Yuan Investment Co., Ltd. Representative: Ping-Kun Hung | Not applicable. | Not applicable. | Not applicable. | 52,600,000 |
| | | | Graduated from Department of Public Finance, National Chengchi University | Director of Silicon Integrated Systems Corp. | Director of KYEC | 0 |
| 7 | Independent director | Semi Wang | Graduated from Department of | Chairman of Mingxiang Culture Co., Ltd. | Independent Director and member of | 10,000 |

| | | | | | | |
|---|----------------------|---------------|---|---|---|---|
| | | | Aeronautics and Astronautics, NCKU | Supervisor of Kuokuang Power Plant Co., Ltd. | Audit Committee, Remuneration Committee of KYEC Director of Mingxing Creative Management Consulting Co., Ltd. Director of FIT Holding Co., Ltd. Independent Director of Creative Sensor Inc. Member of Compensation Committee of LeadSun Greentech Corporation | |
| 8 | Independent director | Shi-Jer Sheen | Graduated from Institute of Business Administration, Kyushu University, Japan | Responsible person of Private Short-Term Busiban | Independent Director and member of the Audit Committee, Remuneration Committee, and Sustainable Development Committee of KYEC | 0 |
| 9 | Independent director | Ya -Ching Li | Master of Accounting, University of Missouri | Senior Assistant to the General Manager and Acting Spokesperson of GCS Holdings, Inc. | Independent directors and members of the Audit Committee and Remuneration Committee of IC Plus Corp. Independent directors and members of the Audit Committee and Remuneration Committee of Silicon Integrated Systems Corp. Independent directors and members of the Audit Committee, Remuneration Committee, and Operating Sustainability and Nomination Committee of Unimicron Technology Co., Ltd., | 0 |

(Appendix 1)

King Yuan Electronics Co., Ltd.
Rules of Procedure for Shareholders' Meetings

Article 1: The rules of procedures for the Company's shareholders' meeting shall be as provided in these Rules.

Article 2: Shareholders (or representatives) shall wear an attendance card when attending the meeting and submit a signature card as proof of attendance. The number of shares is calculated based on the number of shares shown on the signed card.

Article 3: The Chair calls for the meeting to begin when the total number of shares represented reaches the authorized amount. If the authorized amount is not reached at the meeting time, the Chair may postpone the meeting twice (first postponement: 20 minutes; second postponement: 10 minutes). If the number of shareholders present does not constitute the quorum, but those present represent one-third or more of the total number of issued shares, a tentative resolution may be passed by a majority of those present in accordance with Article 175 of the Company Act. Prior to conducting a tentative resolution of the preceding paragraph, if the total number of shares of the shareholders present reaches the authorized amount, the meeting will officially be called to start, and the tentative resolution will be submitted to the meeting.

Article 4: A shareholder wishing to speak in a shareholders' meeting shall first fill out a slip, specifying number of attendance and his/her name, and the Chair shall determine his/her order of giving a speech.

Article 5: Shareholders' meetings shall be conducted according to the procedures stipulated in the agenda and its agenda shall be formulated based on the following:

1. Annual General Meeting: formulated by the Board of Directors.
2. Special shareholders' meetings: formulated by the convener.

The Chair shall not adjourn a meeting without resolution adopted by shareholders if the motions (including extraordinary motions) covered in the proceedings so arranged in the above two paragraphs have not been resolved. After the close of the said meeting, shareholders shall not elect another Chair to hold another meeting at the same place or at any other place.

Article 6: A shareholder shall not speak more than two times in one motion, unless he/she has obtained the prior consent from the Chair, and each speech shall not exceed 5 minutes. A corporate shareholder being entrusted to attend a shareholders' meeting may designate only one representative to represent it in the meeting. If a corporate shareholder designates two or more representatives to represent it at the shareholders' meeting, only one of the representatives may speak on any one motion.

Article 7: Except for the motions included in the agenda, other motions such as the motion of amendments or motions of alternatives proposed by shareholders shall be agreed upon by other shareholders, and the number of shares held by the shareholders who propose the motion, along with a representative among those who agree, shall reach 1 percent of the total number of issued common stocks.

Article 8: If not a motion, it will not be discussed or resolved. When discussing a motion, it shall be discussed according to orders in the agenda. If a violation of procedures is found or the topic is not within the motion, the Chair may immediately stop the speaker. The Chair may announce the end of discussion at an appropriate time, and if necessary, may end the discussion.

Article 9: For the discussion topics that have been terminated or stopped, the Chair shall immediately submit a voting. The voting rights of each shareholder shall be calculated in accordance with the Company's Articles of Incorporation.

Article 10: Unless otherwise specifically provided for in the Company Act, resolutions shall be adopted by a majority vote at a meeting attended by the shareholders. Those who express no objection when the Chair requires will be deemed to be approved, which serves the same effect as voting. Where there are any objections, the Chair may use a roll-call against the resolution which will be calculated based on the number of shares held by the shareholders who have expressed an objection or waived his/her voting power. After the calculation, if the number of shares does not impact the approval of the motion, the motion is deemed to have passed, which serves the same effect as voting.

Article 11: Where a representative is appointed by the shareholder to attend the shareholders' meeting, 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 3 percent of the total number of voting shares of the company; otherwise, the portion of excessive voting power shall not be counted.

Article 12: As the meeting is being processed, the Chair may announce a break at his/her discretion.

Article 13: Matters for which these Rules make no provision shall be handled in accordance with the Articles of Incorporation, Company Act, and other applicable laws and regulations.

Article 14: These Rules, and any amendments hereto, shall be implemented after approval by a shareholders' meeting.

Article 15: These Rules were established on August 20, 1997.

1st amendment was made on May 7, 2002.

(Appendix 2)

King Yuan Electronics Co., Ltd.
Rules Governing the Election of Directors

Article 1: Unless elsewhere regulated by law or the articles of incorporation, election of the company's directors shall be governed by these Rules.

Article 2: The candidate nomination system and cumulative voting method shall be adopted for election of the Company's directors. Each share shall have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 3: The company shall, prior to the share transfer suspension date dedicated before the meeting date of a shareholders' meeting, announce in a public notice, the period for accepting the nomination of director candidates, the quota of directors to be elected, the place designated for accepting the roster of director candidates nominated, and other necessary matters.

The Company's Board of Directors and any shareholder holding 1 percent or more of the total number of outstanding shares issued by the company may submit a roster of director candidates for the next term of Board of Directors in accordance with the Company Act and other applicable laws and regulations.

The qualification of director candidates of the Company shall follow applicable laws and regulations.

Article 4: The directors of the Company shall be elected during a shareholders' meeting from among the nominees listed in the roster of director candidates. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially as independent or non-independent director according to the number of directors to be elected as specified in the Articles of Incorporation and relevant announcements and the ballot count results. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 5: When preparing the ballots, the Company shall specify the attendance card numbers and the number of voting rights associated with each ballot.

The directors shall be elected at the same time as the election of independent and non-independent directors, but the ballots shall be counted separately.

Article 6: Before the election begins, the chair shall appoint a number of persons to perform the respective duties of vote monitoring and counting.

Article 7: When a candidate is a shareholder, the name on the account and account number of the candidate must be indicated on the ballot. When the candidate is not a shareholder, the ID number and name of the candidate shall be indicated on the ballot. Where the candidate is a government agency or a juristic person and there is more than one representative, the name of the government agency or juristic person and name of all the representatives shall be listed separately on the ballot.

The shareholder may replace with a seal the candidate name (account name), account number, and National ID number provided on the ballot as prescribed in paragraph 1.

Article 8: The ballot boxes shall be prepared by the company and shall be publicly checked by the vote monitoring personnel before voting commences.

After voting, the ballot box shall be opened by the vote monitoring personnel, and the vote counting process shall be monitored by the vote monitoring personnel.

Article 9: A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared as stipulated in Article 5.
2. The number of candidates filled in the ballot exceeds the number of seats to be elected as stipulated in Article 4.
3. The total votes cast by the voter exceeds the total voting rights of that voter.
4. The candidate whose name is entered in the ballot is a shareholder, but the candidate's account name and shareholder account number do not conform with those given in the shareholder register; the candidate whose name is entered in the ballot is a non-shareholder, and a cross-check shows that the candidate's name and identity card number do not match.
5. The writing is unclear and indecipherable or has been altered.
6. The name of the candidate entered in the ballot is identical to that of another shareholder, but no shareholder account number or identity card number is provided

in the ballot to identify such individual.

7. Other words or marks are entered in addition to the candidate's account name or shareholder account number (or identity card number) and the number of voting rights allotted.

8. A blank ballot is placed in the ballot box.

Article 10: The vote monitoring personnel shall verify the validity of any ballot in question. Invalid ballots shall be indicated as invalid and affixed with a signature or seal at the end of the vote counting.

Article 11: Vote monitoring personnel shall check the sum of valid and invalid ballots upon completion of voting and then document the valid votes and number of voting rights. The results of the calculation shall be announced on site.

The election of the director shall be deemed invalid if it does not conform to Article 26-3, paragraph 3 of the Securities and Exchange Act.

Article 12: The persons elected as directors shall personally sign the form "Consent to Act as Director" to facilitate company registration with the competent authority.

Article 13: All matters not covered by these Rules shall be subject to applicable laws and regulations.

Article 14: These Rules, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

Article 15: These Rules were established on August 20, 1997.

1st amendment was made on April 20, 1999.

2nd amendment was made on May 7, 2002.

3rd amendment was made on June 13, 2007.

4th amendment was made on June 12, 2014.

(Appendix 3)

King Yuan Electronics Co., Ltd.
The Articles of Incorporation

Chapter I General Rules

Article 1: The Company is organized by regulations of the Company Act and named King Yuan Electronics Co., Ltd. (KYEC) (Chinese name: 京元電子股份有限公司)

Article 2: The Company's business matters shall include:

- I. Designing, manufacturing, testing, accessories, processing, packaging, trading of various integrated circuits (IC).
- II. Different types of burn-in equipment, and manufacturing, processing, and trading of its components.
- III. As well as import/export trade of said products.
- IV. We also act as an agent for the quotation, bidding and distribution of different products for Taiwanese and foreign manufacturers.
- V. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: When the Company becomes a shareholder of limited liability in other companies, the total amount of its investments is not subject to Article 13 of the Company Act which states that the total amount of its investments in such other companies shall not exceed forty percent of the amount of its own paid-up capital.

Article 2-2: The Company may provide guarantees to external parties for business needs.

Article 3: The Company shall have its head office in Hsinchu City, and when it is determined to be necessary, upon the resolution of the Board of Directors, branch offices may be established domestically or overseas.

Article 4: Deleted.

Chapter II Shares

Article 5: The total capital of the Company shall be NT\$18 billion, divided into 1.8 billion shares (including 30 million shares for employee stock option certificates) at a par value of NT\$10 per share, and issued at discrete times. The Board of Directors has been authorized to issue the shares in installment according to business needs.

Article 5-1: Where the price of employee stock option certificates of the Company is lower than the Company's common share price closed on the date of issuance, the issuance of such employee stock option certificates shall only be made with the consent of attending shareholders representing more than two-thirds of the total voting rights in a shareholders' meeting attended by shareholders representing a majority of the total issued shares.

To transfer shares to employees at less than the average actual share repurchase price, the Company must have obtained the consent of at least two-thirds of the voting rights present at the most recent shareholders' meeting attended by shareholders representing a majority of total issued shares before the transfer of shares.

Article 6: Deleted.

Article 7: The share certificates of the Company shall be in registered form and shall be numbered, and shall be affixed with the signatures or personal seals of the director representing the company, and shall be duly certified or authenticated by the bank which is competent to certify shares under the laws before issuance thereof.

The shares issued by the Company are exempted from printing any share certificate for the shares issued and the issued shares shall be registered with a centralized securities depository enterprise.

Article 8: Any change and transfer registration of shares shall be prohibited within sixty days prior to the ordinary shareholders' meeting, thirty days prior to the extraordinary shareholders' meeting, or five days prior to the record date for the distribution of dividends and bonuses or other interests by the Company.

Chapter III Shareholders meeting

Article 9: The shareholders' meeting is classified into two types, the ordinary shareholders' meeting and the extraordinary shareholders' meeting. The ordinary shareholders' meeting shall be convened once per year, and shall be convened by the Board of Directors according to the law within six months after the close of each fiscal year. The extraordinary shareholders' meeting shall be convened whenever necessary according to the law.

Article 10: Where a shareholder for any reason cannot attend the shareholders' meeting in person,

he/she/it may appoint a proxy to attend a shareholders' meeting on his/her/its behalf by executing a power of attorney printed by the Company stating therein the scope of power authorized to the proxy.

Article 11: The Company's shareholders shall have one vote for each share, except for where the shares have no voting rights under Article 179 of the Company Act and where directors have made pledges under Article 197-1, Paragraph 2 of the Company Act.

Article 12: Unless otherwise specified in the Company Act, any resolution at a shareholders' meeting shall be adopted by a majority of the shareholders present, who are representing more than half of the total number of the Company's outstanding shares, and shall be executed based on the majority of the voting rights of attending shareholders.

Article 12-1: The agenda of the Company's shareholders' meetings, except as otherwise provided by law, regulations, or the Articles of Incorporation, shall be as provided in the Shareholders' Meeting Rules of Procedure.

Chapter IV Directors and Audit Committee

Article 13: The Company shall appoint 7 to 11 directors who shall serve a 3-year term. The candidate nomination system is adopted and directors shall be selected from a candidate list by the shareholders' meeting and may be reelected to further terms. The Company may take out liability insurance for the directors with respect to liabilities resulting from the performance of duties during their terms of office.

Among the number of directors of the preceding paragraph, there shall be at least 3 independent directors, and the number of independent directors shall not be less than one-third of all directors. All independent directors may not serve more than three consecutive terms. Regulations governing the professional qualifications, restrictions on shareholdings and concurrent positions held, assessment of independence, method of nomination, and other matters for compliance with respect to independent directors shall be in compliance with the relevant regulations set out by the securities competent authorities.

Article 13-1: The Company shall establish an Audit Committee pursuant to Article 14-4 of the

Securities and Exchange Act. The Audit Committee shall be composed of the entire number of independent directors.

The Audit Committee's members, term of office, powers and authorities, rules of procedure, and resources provided by the Company to facilitate its exercise of powers shall be in accordance with the regulations stipulated in the Audit Committee Charter.

Article 14: The Board of Directors shall be formed by directors. A Chairman shall be elected from among the directors during a board meeting attended by more than two-thirds of directors and with the consent of more than half of all attending directors. In addition, a Vice-Chairman may be elected from among the directors through the same method described above. The Chairman of the Board of Directors shall internally preside over the shareholders' meeting and the meeting of the Board of Directors, and shall externally represent the Company.

Article 15: In cases where the Chairman is on leave or absent or cannot exercise his powers and authority for any cause, the proxy thereof shall be handled according to the provisions of Article 208 of the Company Act and the Company's Rules and Procedures for Board of Directors Meetings.

Article 15-1: Directors shall attend board meetings in person. A director unable to attend in person may appoint another director to attend the meeting by presenting a power or attorney in order to act as a proxy for attending the meeting on his/her/its behalf. The proxy described in the preceding paragraph shall be limited to accepting the appointment of one director only.

Article 15-2: The authorities of the Board of Directors are as follows:

1. Review of management policies and mid- to long-term development plans.
2. Review and ensure implementation of annual business plans.
3. Review of budget and final accounts.
4. Review of plans for capital increase or decrease.
5. Review of proposals for earnings distribution or making up loss.
6. Review of important external contracts.
7. Review of articles of incorporation or amendments thereof.

8. Review of the Company's organizational rules and important business rules.
9. Agreement on establishment, reorganization or cancellation of branches.
10. Review of major capital expenditure plans.
11. Appointment and discharge of managerial officers.
12. Implementation of the resolutions made in shareholders' meetings.
13. Review of matters proposed by managers.
14. Convention of shareholders' meeting and business report.
15. Other operations that shall be handled in compliance with the law.

Article 16: For the remuneration of all directors, the Board of Directors is authorized to reach a resolution on such remuneration based on their participation level and value of contribution to the operation of the Company along with the consideration of the common standard adopted in the same industry.

Chapter V Managers

Article 17: The Company may appoint managers. The appointment, discharge and remuneration of the managerial officers shall comply with the provisions of Article 29 of the Company Act and relevant laws and regulations.

Chapter VI Accounting

Article 18: At the end of each fiscal year of the Company, the Board of Directors shall prepare the reports and statements of 1. Business report, 2. Financial statements and 3. Proposal for distribution of surplus earnings or covering losses, for submission to the ordinary shareholder's meeting according to the law in order to request approval thereof.

Article 19: Where there is a profit in the current year, the Company shall allocate 8–10 percent of the profit as the remuneration to employees, and no more than 1 percent thereof as directors' remuneration. However, if the Company has cumulative losses, an amount sufficient to make up losses shall be retained.

The aforementioned amount of employee compensation includes an appropriation of no less than 2 percent for the compensation of low-level employees. Employees' remuneration is distributed in the form of shares or in cash; those receiving such remuneration must include employees of subordinate companies meeting certain criteria. The Board of Directors is authorized to determine the conditions and distribution methods.

“Profit in the current year” as referred to in the first paragraph means benefits before the distribution of employee remuneration and directors remuneration is deducted from current pre-tax benefits.

The Company may, by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors, have the profit distributable as employees’ remuneration and directors’ remuneration, and in addition thereto, a report of such distribution shall be submitted to the shareholders’ meeting.

Article 20: If the Company’s final statement for the year shows earnings, funds shall first be set aside for tax payments and to make up past losses, and another 10 percent shall be then be set aside as statutory reserve; Furthermore, depending on the Company's operating needs and the requirements of laws and regulations, the Company may set aside or reverse a special reserve; if there are still earnings and undistributed earnings at the beginning of the period, the board may draft a proposed earnings distribution plan, which shall be presented to the shareholders meeting for resolution.

The Company’s dividend policy shall be determined by the investment environment, capital needs, domestic and international competition, and capital budgeting of the Company at the present moment and in the future. Shareholders’ interest, balance of dividend payment and long-term financial planning of the Company shall also be taken into consideration by the Board of Directors when the board proposes the motion for allocation of stock dividends annually as required by law and presents the same before the general meeting of shareholders for ratification. The Company is currently in the growth stage of its life cycle and is still in need of capital for expansion and investment in the future. The cash dividend allocated to shareholders in the current year shall be no less than 20% of the total dividends to the shareholders for the year.

Chapter VII Supplemental Provisions

Article 21: Any matter not specified in these Articles of Incorporation of the Company shall be handled in accordance with the regulations of the Company Act.

Article 21-1: The Company’s various rules and procedures shall be further established separately.

Article 22: These Articles were established on May 2, 1987

1st amendment was made on May 20, 1987

2nd amendment was made on November 22, 1988

3rd amendment was made on December 12, 1988

4th amendment was made on February 5, 1990

5th amendment was made on May 3, 1990
6th amendment was made on June 7, 1992
7th amendment was made on April 28, 1994
8th amendment was made on December 28, 1994
9th amendment was made on July 21, 1995
10th amendment was made on September 13, 1995
11th amendment was made on August 2, 1996
12th amendment was made on September 25, 1996
13th amendment was made on March 14, 1997
14th amendment was made on August 20, 1997
15th amendment was made on April 30, 1998
16th amendment was made on April 20, 1999
17th amendment was made on April 10, 2000
18th amendment was made on March 12, 2001
19th amendment was made on May 7, 2002
20th amendment was made on December 19, 2002
21st amendment was made on June 9, 2003
22nd amendment was made on June 1, 2004
23rd amendment was made on June 1, 2004
24th amendment was made on June 13, 2005
25th amendment was made on June 13, 2005
26th amendment was made on June 12, 2006
27th amendment was made on June 12, 2006
28th amendment was made on June 13, 2007
29th amendment was made on June 13, 2008
30th amendment was made on June 10, 2009
31st amendment was made on June 15, 2010
32nd amendment was made on June 15, 2011
33rd amendment was made on June 15, 2012

34th amendment was made on June 12, 2014

35th amendment was made on June 8, 2016

36th amendment was made on August 3, 2021

37th amendment was made on May 31, 2024.

38th amendment was made on May 27, 2025.

(Appendix 4)

King Yuan Electronics Co., Ltd.

Number of Shares Held by All Shareholders and Minimum Number of Shares to Be Held

- I. The number of common stocks of the Company: 1,222,745,065 shares
- II. The minimum number of authorized shares that all directors shall hold: 32,000,000 shares
- III. As of the closing date of this annual general meeting (March 31, 2026), the number of shares held by all directors is as follows:

| Title | Name | Shares held | Shareholding ratio (%) |
|---|--|-------------|------------------------|
| Chairman | Chin-Kung Lee | 34,100,941 | 2.79 |
| Vice-Chairman | Chi-Chun Hsieh | 5,552,037 | 0.45 |
| Director | Gauss Chang | 3,248,275 | 0.27 |
| Director | Kao-Yu Liu | 4,808,267 | 0.39 |
| Director | Kuan-Hua Chen | 3,005,000 | 0.25 |
| Director | Yann Yuan Investment Co., Ltd. Representative: Ping-Kun Hung | 52,600,000 | 4.30 |
| Independent director | Semi Wang | 10,000 | 0 |
| Independent director | Dar-Yeh Hwang | 0 | 0 |
| Independent director | Shi-Jer Sheen | 0 | 0 |
| Number and percentage of shares held by all directors (excluding independent directors) | | 103,314,520 | 8.45 |

Note: The Company has established an Audit Committee; therefore, the statutory minimum shareholding requirement for supervisors does not apply.



京元電子股份有限公司
The Testing Industry Benchmark

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