Stock Code:2375

KAIMEI ELECTRONIC CORP.

2025 Annual Report

Notice to readers
This English-version annual report is a translation of the Chinese version. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

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Chaper 1 Letter to Shareholders

Dear Shareholders, Ladies and Gentlemen:

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

I. 2025 Operation Results

(I) Operating Strategy Implementation:

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

(II) Budget Implementation:

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

(III) Financial Performance and Profitability Analysis:

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

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

(IV) Research and Development Status:

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

II. 2026 Operating Plan

(I) Operating Strategies:

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

(II) Production and Sales Policies:

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

III. Future Development strategies of the Company

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

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

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

Dear Esteemed Shareholders,
Wish you all good health and prosperity.

Kaimei Electronic Corp.

Chairman: Shao-Pin, Ru

Chaper 2 Corporate Governance Report

I. Data of Directors, President, Deputy General Managers, Associate Managers, Heads of Departments and Branch Offices

(I) Director Information As of March 27, 2026

Unit: Shares

Title	Nationality/ Place of Incorporation	Name	Gender and Age	Date of Election (Appointment)	Term	Date First Elected	Shareholding When Elected		Current Shareholding		Spouse & Minor Children's Current Shareholding		Shares Held in Others' Names		Major Working (Education) Experience	Other Positions Concurrently Held at the Company and Other Companies	Other Executives, Directors or Supervisors who are Spouses or within the Second Degree of Kinship			Remarks
							Shares	Shareholding %	Shares	Shareholding %	Shares	Shareholding %	Shares	Shareholding %			Title	Name	Relation	
Chairman	Taiwan	Hung Tai Investment Ltd.	Male 70-80	2025.05.23	3 years	90.05.22	2,042,409	1.88%	2,042,409	1.88%	-	-	0	0.00%	Master of Business Administration, National Chiao Tung University Department of Electrical Engineering, National Taiwan University CEO of Tong Hsing Electronic Industries, Ltd.	President of Tong Hsing Electronic Industries, Ltd.	None	None	None	
		Representative: Shao-Pin, Ru		2025.05.23			0	0.00%	0	0.00%	0	0.00%	0	0.00%			None	None	None	
Director	Australia	Yageo Corp.	Male 40-50	2025.05.23	3 years	87.03.16	7,574,905	6.97%	7,773,905	7.15%	-	-	0	0.00%	The Wharton School, University Of Pennsylvania, MBA University Of Sydney, Master of Commerce Beijing University Of Technology Bachelor of Engineering in Industry Management 2014-2023 Volkswagen Financial Services, Head of Controlling - Europe (Germany); Back office Managing director (Australia, Korea and Taiwan). 2008-2014 Wolters Kluwer, Senior Finance Director (USA); Great China CFO; Asia Finance Controller (Australia) 2006-2008 Hill-Rom, Finance Manger (Australia) 2002-2006 Sony and BMW	Deputy CFO of Yageo Co., Ltd	None	None	None	
		Representative: Zhong, Zhong		2025.05.23			0	0.00%	0	0.00%	0	0.00%	0	0.00%			None	None	None	
Director and President	Taiwan	Hung Tai Investment Ltd.	Male 50-60	2025.05.23	3 years	90.05.22	2,042,409	1.88%	2,042,409	1.88%	-	-	0	0.00%	Institute of Chemical Engineering, Tunghai University Deputy General Manager of Yageo Corp. Deputy General Manager of Ralec Electronic Corporation	(Note 1)	None	None	None	
		Representative: Wen-Liang, Liu		2025.05.23			0	0.00%	0	0.00%	0	0.00%	0	0.00%			None	None	None	
Director	Taiwan	Hung Tai Investment Ltd.	Female-30-40	2025.05.23	3 years	90.05.22	2,042,409	1.88%	2,042,409	1.88%	-	-	0	0.00%	Department of Economics, University of Pennsylvania Assistant Vice President of Yageo Corp. Special assistant to the President of Chilisin Electronics Corp.	(Note 2)	None	None	None	
		Representative: Shao-Chiao, Chen		2025.05.23			10,248	0.01%	10,248	0.01%	0	0.00%	0	0.00%	Analyst of UBS		None	None	None	

Title	Nationality/ Place of Incorporation	Name	Gender and Age	Date of Election (Appointment)	Term	Date First Elected	Shareholding When Elected		Current Shareholding		Spouse & Minor Children's Current Shareholding		Shares Held in Others' Names		Major Working (Education) Experience	Other Positions Concurrently Held at the Company and Other Companies	Other Executives, Directors or Supervisors who are Spouses or within the Second Degree of Kinship			Remarks
							Shares	Shareholding %	Shares	Shareholding %	Shares	Shareholding %	Shares	Shareholding %			Title	Name	Relation	
Independent Director	Taiwan	Cheng-Hsien, Tsai	Male 50-60	2025.05.23	3 years	108.06.05	0	0.00%	0	0.00%	0	0.00%	0	0.00%	PH.D. of Chemical Engineering and Material Science, University of Minnesota Department of Chemical Engineering, National Taiwan University CEO of Genetics Generation Advancement Corp.	(Note 3)	None	None	None	
Independent Director	Taiwan	Huo-Sheng, Wu	Male 60-70	2025.05.23	3 years	110.07.07	0	0.00%	0	0.00%	0	0.00%	0	0.00%	Master in Finance, Tamkang University Department of Economics, National Taiwan University Senior Advisor of Taishin Bank Chairman of Taishin Securities Investment Trust Co., Ltd. Chairman of Taishin Securities Consultant Trust Co., Ltd. Executive Deputy General Manager of Fubon Asset Management Company Limited	(Note 4)	None	None	None	
Independent Director	Taiwan	Yu-Chang, Lin	Male 60-70	2025.05.23	3 years	108.06.05	0	0.00%	0	0.00%	0	0.00%	0	0.00%	Department of Law, National Taipei University Deputy General Manager of MasterLink Securities Corp. Member of the Taiwan Stock Affairs Association	(Note 5)	None	None	None	

Note 1: Chairman and President of Ralec Electronic Corporation, Director of Ralec Trading (Kunshan) Co., Ltd., Executive Director of Ralec Technology (Kunshan) Co., Ltd., Executive Director of Hunan Ralec Electronic Technology Co., Ltd.

Note 2: Director of Yageo Corporation, Director of TONG HSING ELECTRONIC IND., LTD. Director of Global Testing

Note 3: Audit Committee Member & Compensation Committee Member & Sustainability Development Committee Member of Kaimei Electronic Corp., Chairman of Bionet Corp., CEO of Genetics Generation Advancement Corp., Chairman of BIONET Therapeutics Corp., Director of Sunrise Scientific Company Limited, Director of GENETICS GENERATION ASIA SDN BHD, Chairman of CROWN STAR ALLIANCE LIMITED, Chairman of STAR FORD (SAMOA) LIMITED, Independent Director & Compensation Committee Member & Audit Committee Member of TTFB Company Limited., Audit Committee Member & Compensation Committee Member & Independent Director of Les Enphants Co., Ltd., Director of Sanho Chemical Co., Ltd.

Note 4: Audit Committee Member & Compensation Committee Member & Sustainability Development Committee Member of Kaimei Electronic Corp.

Note 5: Audit Committee Member & Compensation Committee Member of Kaimei Electronic Corp., Chairman of United Fiber Optic Communication Inc., Chairman of United Fiber Optic Communication Investment Co., Ltd., Chairman of TSG Development Co., Ltd., Chairman of TSG ENGINEERING CORP.

Note 6: If the Chairman, President, or personnel with an equivalent position (top-level Managerial Officer) are the same person, spouses, or relatives within first degree of kinship, relevant information on the reasons, reasonability, necessity, and measures to be taken accordingly (e.g. by way of increasing the number of independent directors and having half of the Directors not serving as employees or managerial officers concurrently) shall be addressed: None

1. Major Shareholders of Corporate Shareholders

March 29, 2026

Name of Corporate Shareholder	Major Shareholders of Corporate Shareholders	Shareholding Ratio
Yageo Corporation	TMC Family Heritage	6.82%
	CTBC BANK CO., LTD IN CUSTODY FOR Dominant Investment Holdings Ltd.	4.85%
	PRC Holding Limited	4.83%
	MEGA INTERNATIONAL COMMERCIAL BANK CO., LTD. ACTING AS CUSTODAIN FOR THE INVESTMENT ACCOUNT OF WHOLLY GROUP JAPAN III LIMITED	4.46%
	Yuanta/P-shares Taiwan Top 50 ETF	1.43%
	Chunghwa Post Co., Ltd.	1.19%
	Hsu Tai Investment Ltd.	1.12%
	Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1.09%
	Fidelity Advisor Series VIII: Fidelity Advisor Focused Emerging Markets Fund	1.09%
	VANGUARD EMERGING MARKETS STOCK INDEX FUND, A SERIES OF VANGUARD INTERNATIONAL EQUITY INDEX FUNDS	1.03%
Hung Tai Investment Ltd.	Hsu Tai Investment Ltd.	100%

2. Major Shareholders of Corporate Shareholders

March 29, 2026

Name of Corporation	Major Shareholders of Corporate Shareholders	Shareholding Ratio
TMC Family Heritage	Tai-Min, Chen Other	99.99% 0.01%
Hsu Tai Investment Ltd.	Lee,Hwei-Jan XuTaiLong Enterprise Company Limited XuChangLong Enterprise Company Limited ShiHengLong Enterprise Company Limited Other	26.08% 24.63% 24.63% 24.63% 0.03%

(II) Expertise of Directors, Diversity Policy and Independence of the Board of Directors:

1. Disclosure on Directors' Professional Qualifications and Independence of Independent Director:

Conditions / Name	Professional Qualifications and Work Experience	Independence Criteria	Number of other public companies concurrently engaged as an independent director
Director representative of Hung Tai Investment Ltd.: Shao-Pin, Ru	Industrial experience in semiconductor industry and manufacturer of electronic zero-resistance parts, specializing in all-round business operation and management ability, rich industrial knowledge and decision-making ability. For experience, please refer to (1) Directors' Information. None of the provisions of Article 30 of the Company Act apply.	Not applicable	0
Director representative of Yageo Corp.: Zhong, Zhong	With experience in financial management and corporate management in various industries, areas of expertise include finance, industry management, and corporate governance. For experience, please refer to (1) Directors' Information. None of the provisions of Article 30 of the Company Act apply.	Not applicable	0
Director representative of Hung Tai Investment Ltd.: Wen-Liang, Liu	Industrial experience in manufacturer of electronic zero-resistance parts, specializing in corporate governance and smart production control plan, rich industrial knowledge and decision-making ability. For experience, please refer to (1) Directors' Information. None of the provisions of Article 30 of the Company Act apply.	Not applicable	0

Conditions / Name	Professional Qualifications and Work Experience	Independence Criteria	Number of other public companies concurrently engaged as an independent director
Director representative of Hung Tai Investment Ltd.: Shao-Chiao, Chen	Industrial experience in manufacturer of electronic zero-resistance parts, specializing in finance, marketing and production management, rich industrial knowledge and decision-making ability. For experience, please refer to (1) Directors' Information. None of the provisions of Article 30 of the Company Act apply.	Not applicable	0
Independent Director Cheng-Hsien, Tsai	Industrial experience in bio-tech or medical enterprise, specializing in R&D, marketing and business management, rich industrial knowledge and decision-making ability etc.. For experience, please refer to (1) Directors' Information. None of the provisions of Article 30 of the Company Act apply.	He is an independent director and meets the requirements of independence, including but not limited to that he himself, his spouse, and relatives within the second degree of kinship do not serve as directors, supervisors or employees of the Company or its affiliated companies; do not hold shares in the Company; do not serve as directors, supervisors or employees of an enterprise with particular association with the Company; and did not receive remuneration from an agency providing commercial, legal, financial, accounting and other services to the Company or its affiliated companies in the past 2 years.	2

Conditions / Name	Professional Qualifications and Work Experience	Independence Criteria	Number of other public companies concurrently engaged as an independent director
Independent Director Huo-Sheng, Wu	Experience in banking and trust investment finance industry, specializing in business, financial accounting, operational judgment, or crisis management. For experience, please refer to (1) Directors' Information. None of the provisions of Article 30 of the Company Act apply.	He is an independent director and meets the requirements of independence, including but not limited to that he himself, his spouse, and relatives within the second degree of kinship do not serve as directors, supervisors or employees of the Company or its affiliated companies; do not hold shares in the Company; do not serve as directors, supervisors or employees of an enterprise with particular association with the Company; and did not receive remuneration from an agency providing commercial, legal, financial, accounting and other services to the Company or its affiliated companies in the past 2 years.	0

Conditions / Name	Professional Qualifications and Work Experience	Independence Criteria	Number of other public companies concurrently engaged as an independent director
Independent Director Yu-Chang, Lin	Industrial experience in capital market and communication & network, specializing in law and business management, rich industrial knowledge and decision-making ability etc.. For experience, please refer to (1) Directors' Information. None of the provisions of Article 30 of the Company Act apply.	He is an independent director and meets the requirements of independence, including but not limited to that he himself, his spouse, and relatives within the second degree of kinship do not serve as directors, supervisors or employees of the Company or its affiliated companies; do not hold shares in the Company; do not serve as directors, supervisors or employees of an enterprise with particular association with the Company; and did not receive remuneration from an agency providing commercial, legal, financial, accounting and other services to the Company or its affiliated companies in the past 2 years.	0

2. Diversity and Independence of the Board of Directors:

(1) Diversity of the Board of Directors:

The structure of the company's board of directors is formed by taking into account the company's operational development scale, the shareholding situation of its major shareholders, practical operational needs, industry elites, and experts from various fields. The independent directors of the company serve no more than three consecutive terms.

In accordance with Article 20 of the Company's Corporate Governance Best Practice Principles, the composition of the Board of Directors shall take diversity into consideration. The number of directors who concurrently serve as managerial officers shall not exceed one-third of the total number of directors, and appropriate diversity guidelines shall be formulated with respect to the Company's operations, business model, and development needs. The Company's Board of Directors consists of a total of 7 directors, including 3 independent directors (43%) and 1 female director (14%), with 3 directors aged 60 or above and 4 under 60.

Due to the industry characteristics, the electronics industry has a significantly lower percentage of female directors compared to the financial and non-electronic industries. The Company will actively plan for female directors to increase the ratio of female board members.

The members of the Company's Board of Directors possess professional expertise in operational management, financial investment, legal affairs, and other fields. More than half of the directors have experience in the passive component industry, and there is at least 1 director with professional expertise in corporate governance, compensation management, information security, risk management, and sustainable development necessary for performing their duties.

To achieve the ideal goal of corporate governance, the board of directors as a whole should possess the following capabilities:

A. Ability to make operational judgments.

B. Ability to perform accounting and financial analysis.

C. Ability to conduct management administration.

D. Ability to conduct crisis management.

E. Knowledge of the industry.

F. International market outlook.

G. Ability to lead.

H. Ability of decision-making.

The current Board of Directors of the Company and its implementation are as follows:

Our Chairman, Mr. Shao-Pin, Ru, has an international perspective and is good at using information operation management, mastering the business development of the industry and judging the ability to handle crises, and has an open leadership style and is able to accept suggestions. Director, Mr. Zhong, Zhong has extensive expertise in investment analysis and corporate management practices. Mr. Wei-Tsu, Chang has extensive sales, production and management experience in the electronics industry. Director Wen-Liang, Liu has extensive corporate governance and intelligent production control planning skills, and is familiar with the Company's organization and business operations as well as accounting and financial analysis skills.

The Company's three independent directors, who comprise the Audit Committee, have expertise in accounting and finance, legal practice, corporate governance, chemicals and materials, biotechnology and medical industry operators, securities, compensation management, and operations management, respectively, which will be of great benefit to the Company's future development.

Diversified Core Competences / Name of Director	Basic Composition								Industrial experience					Expertise							
	Nationality	Gender	Employee status	Age			Length of Service of Independent Director		Securities and finance enterprises	Biotech and medicine	Electronic components	Semi-conductor industry	Communications Network Industry	Operational Judgment Capability	Ability to perform accounting and financial analysis	Business Administration Capability	Crisis Management Capacity	Industry Knowledge Capabilities	Legal	Ability to lead.	Ability of decision-making.
				30-50 years old	51-60 years old	61-80 years old	Less than 3 years	3-6 years													
Director Representative: Shao-Pin, Ru	Republic of China	Male				V					V	V		V	V	V	V	V		V	V
Representative of Corporate Director Zhong, Zhong	Republic of China	Male		V					V	V	V			V	V	V	V	V		V	V
Representative of Corporate Director Wen-Liang, Liu	Republic of China	Male	V		V						V			V		V	V	V		V	V
Director Representative: Shao-Chiao, Chen	Republic of China	Female		V					V		V			V	V	V	V	V		V	V
Independent Director: Cheng-Hsien, Tsai	Republic of China	Male			V			V		V				V	V	V	V	V		V	V
Independent Director: Huo-Sheng, Wu	Republic of China	Male				V		V	V					V	V	V	V	V		V	V
Independent Director: Yu-Chang, Lin	Republic of China	Male				V		V	V				V	V	V	V	V	V	V	V	V

(2) Independence of the Board of Directors:
The Board of Directors of the Company has 3 independent directors, accounting for 3/7 of the entire Board of Directors. The Company is free of the circumstances as specified in Article 26-3, Items 3 and 4 of the Securities and Exchange Act. Not more than half of the members between directors of the Company are spouses or relatives within the second degree of kinship.

(3) Data of Presidents, Deputy General Managers, Associate Managers, Heads of Departments and Branch Offices

March 27,2026 Unit: Share

Title	Nationality	Name	Gender	Date Elected (Appointed) Date	Shares Held		Shares Held by Spouse and Minor Children		Shares Held in Others' Names		Major Working (Education) Experience	Other Position Concurrently Held at the Other Companies	Managers with a spouse or a relationship within the second degree of kinship		
					Shares	Shareholding %	Shares	Shareholding %	Shares	Shareholding %			Title	Name	Relation
President	Republic of China	Wen-Liang, Liu	Male	2022.04.01	0	0.00%	0	0.00%	0	0.00%	Master in Chemical Engineering, Tunghai University	Chairman and President of Ralec Electronic Corporation Director of Ralec Trading (Kunshan) Co., Ltd. Executive Director of Ralec Technology (Kunshan) Co., Ltd. Executive Director of Hunan Ralec Electronic Technology Co., Ltd	None	None	None
Sales Center Senior Deputy General Manager	Republic of China	Yen-Ju, Lee	Male	2021.02.02	0	0.00%	0	0.00%	0	0.00%	EMBA, National Central University Department of Politics, Tunghai University Deputy General Manager of Sales, RALEC ELECTRONIC CORPORATION	Director of RALEC ELECTRONIC CORPORATION Director of Ralec Technology (H.K.)	None	None	None

Title	Nationality	Name	Gender	Date Elected (Appointed) Date	Shares Held		Shares Held by Spouse and Minor Children		Shares Held in Others' Names		Major Working (Education) Experience	Other Position Concurrently Held at the Other Companies	Managers with a spouse or a relationship within the second degree of kinship		
					Shares	Shareholding %	Shares	Shareholding %	Shares	Shareholding %			Title	Name	Relation
Business Department President	Malaysia	Wei-Ming, Tang	Male	2017.07.10	0	0.00%	0	0.00%	0	0.00%	Department of Electrical Engineering, National Taiwan University	Chairman and President of Teapo Electronics (Dongguan) Co., Ltd. Director, ASJ Components (M) Sdn. Bhd	None	None	None
President of Suzhou Plant	Republic of China	Chi-Chuan, Lo	Male	2029.09.30	0	0.00%	0	0.00%	0	0.00%	Electrical Engineering Department, Xin-Pu Industrial College	Chairman and President of Suzhou Kaimei Electronic Co., Ltd.	None	None	None
Marketing Department Deputy General Manager	Republic of China	Pei-Hsing, Chen	Female	2019.10.01	0	0.00%	0	0.00%	0	0.00%	Master of Business Management, National Central University Senior Industrial Engineer, Organization efficiency Department, Advanced Semiconductor Corporation Product Manager of Display Card Department, Asustek Computer Inc.	None	None	None	None
Business Division Deputy General Manager	Republic of China	Jien-Hua, Chiang	Male	2019.10.01	0	0.00%	0	0.00%	0	0.00%	Bachelor of Tamkang University Deputy Manager, Research Department, Luxon Electronics Corporation	None	None	None	None

Title	Nationality	Name	Gender	Date Elected (Appointed) Date	Shares Held		Shares Held by Spouse and Minor Children		Shares Held in Others' Names		Major Working (Education) Experience	Other Position Concurrently Held at the Other Companies	Managers with a spouse or a relationship within the second degree of kinship		
					Shares	Shareholding %	Shares	Shareholding %	Shares	Shareholding %			Title	Name	Relation
Business Department Deputy General Manager	Republic of China	Chia-Hsing, Tseng	Male	2020.02.10	1,600	0.00%	0	0.00%	0	0.00%	Master of Business Administration of University of Southampton Henan Jiaozuo Chinalco New Building Materials Co Ltd. Dongguan Guorui Electronics Co., Ltd.	None	None	None	None
Information Department Deputy General Manager	Republic of China	Chia-Pin, Kao	Male	2022.01.01	48	0.00%	0	0.00%	0	0.00%	Electrical Engineering Department, Asia Eastern University of Science and Technology	None	None	None	None
Business Department Deputy General Manager	Republic of China	Po-Fu, Chen	Male	2022.06.27	2,000	0.00%	0	0.00%	0	0.00%	Master of mechanical engineering, National Cheng Kung University	Representative of Corporate Director, ASJ Components (M) Sdn. Bhd Person	None	None	None
Foreign Sales Department Deputy General Manager	Republic of China	Chun-Liang, Yeh	Male	2025.07.01	0	0.00%	0	0.00%	0	0.00%	Master of Business Administration, Hong Kong University of Science and Technology VP Sales of Jiangxi Ruisheng Electronics Co., Ltd.	None	None	None	None

Title	Nationality	Name	Gender	Date Elected (Appointed) Date	Shares Held		Shares Held by Spouse and Minor Children		Shares Held in Others' Names		Major Working (Education) Experience	Other Position Concurrently Held at the Other Companies	Managers with a spouse or a relationship within the second degree of kinship		
					Shares	Shareholding %	Shares	Shareholding %	Shares	Shareholding %			Title	Name	Relation
Associate Manager of Dongguan Plant	Republic of China	Wen-Chi, Hung	Male	2019.09.30	0	0.00%	0	0.00%	0	0.00%	Department of Electronic Engineering, Kun Shan University	None	None	None	None
Financial Officer	Republic of China	Pen-Chi, Chen	Female	2019.10.01	0	0.00%	0	0.00%	0	0.00%	Accounting Department, Furen University Auditing Manager of PwC Taiwan	Representative of Corporate Director, Teapo Electronic (H.K.) Limited Representative of Corporate Director, Teapo Holding (Bermuda) Ltd. Representative of Corporate Director, JAMICON INTERNATIONAL LIMITED Representative of Corporate Director, MYW Investment Limited Representative of Corporate Director, Tong Hsing Electronic Industries, Ltd. Representative of Corporate Director, Ralec Technology (H.K.) Supervisor of Ralec Trading(Kunshan) Co., Ltd Supervisor of Ralec Technology (Kunshan) Co., Ltd. Supervisor of Hunan Ralec Electronic Tech Co., Ltd Representative of Corporate Director, ASJ Holdings Pte Limited Representative of Corporate Director, ASJ Pte Limited	None	None	None

Title	Nationality	Name	Gender	Date Elected (Appointed) Date	Shares Held		Shares Held by Spouse and Minor Children		Shares Held in Others' Names		Major Working (Education) Experience	Other Position Concurrently Held at the Other Companies	Managers with a spouse or a relationship within the second degree of kinship		
					Shares	Shareholding %	Shares	Shareholding %	Shares	Shareholding %			Title	Name	Relation
Accounting Manager	Republic of China	Shu-Hui, Chen	Female	2010.09.16	0	0.00%	0	0.00%	0	0.00%	Graduated from Department of Accounting, Truth University Auditing Manager of PwC Taiwan	Representative of Corporate Director, Teapo Electronic (H.K.) Limited Representative of Corporate Director, Teapo Holding (Bermuda) Ltd. Supervisor, Teapo Electronics (Dongguan) Co., Ltd. Representative of Corporate Director, JAMICON INTERNATIONAL LIMITED Supervisor of Suzhou Kaimei Electronic Co., Ltd. Supervisor of Dongguan Teapo Electronics Technology Co., Ltd. Former Dongguan Jamicon Electronic Co., Ltd.	None	None	None

Note 1: If the Chairman, President, or personnel with an equivalent position (top-level Managerial Officer) are the same person, spouses, or relatives within first degree of kinship, relevant information on the reasons, reasonability, necessity, and measures to be taken accordingly (e.g. by way of increasing the number of independent directors and having half of the Directors not serving as employees or managerial officers concurrently) shall be addressed: None.

II. Remuneration Paid to Directors, President and Deputy General Managers During the Most Recent Fiscal Year

(I) Remunerations paid to ordinary directors and independent directors:

NT$ thousand

Title	Name	Directors' Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Relevant Remuneration Received by Directors who Are Also Employees								Percentage of the total sums of A, B, C, D, E, F, and G on the net profit (Note 10)		Remuneration from Reinvested Companies Other than Subsidiaries or the Parent Company
		Compensation (A)		Severance pay (B) (Note 1)		Directors (C) (Note 2)		Business Execution Expenses (D)				Salary, Bonus and Special expenses, etc. (E)		Severance Pay and Pension (F) (Note 1)		Employee compensation (G) (Note 3)						
																The Company		All Companies in the Financial Report				
		The Company	All Companies in the Financial Report	The Company	All Companies in the Financial Report	The Company	All Companies in the Financial Report	The Company	All Companies in the Financial Report	The Company	All Companies in the Financial Report	The Company	All Companies in the Financial Report	The Company	All Companies in the Financial Report	Cash Amount	Stock Amount	Cash Amount	Stock Amount	The Company	All Companies in the Financial Report	
Chairman	Hung Tai Investment Ltd. Representative: Shao-Pin, Ru	-	-	-	-	21,456	21,456	486	486	5.41	5.41	8,150	8,150	108	108	2,117	-	2,117	-	32,317 (7.97%)	32,317 (7.97%)	None
Director	Hung Tai Investment Ltd. Representative: Wen-Liang, Liu																					
Director	Hung Tai Investment Ltd. Representative: Wei-Tsu, Chang																					
Director	Hung Tai Investment Ltd. Representative: Shao-Chiao, Chen																					
Director	Yageo Corp. Representative: Zhong, Zhong																					
Independent Director	Cheng-Hsien, Tsai	-	-	-	-	-	-	2,400	2,400	0.59	059	-	-	-	-	-	-	-	-	2,400 (0.59%)	2,400 (0.59%)	None
Independent Director	Huo-Sheng, Wu																					
Independent Director	Yu-Chang, Lin																					

1. Please describe the remuneration policy, system, standard and structure of Independent Directors, and describe the relationship between the amount of remuneration and factors such as the responsibilities, risks, time spent, etc.:In accordance with Article 16 of the Articles of Incorporation, the Board of Directors shall be authorized to determine such remuneration with reference to the general level of the industry. In case that the Company has earnings, according to Article 27 of the Articles of Incorporation, if the Company makes a profit in the year, it shall allocate not more than 4% of the earnings as the directors' and supervisors' remuneration, and give reasonable remuneration by referring to the overall operating performance of the Company, the future operating risks and development trend of the industry, the performance evaluation results of the Board of Directors, the performance compliance rate of individuals and their contribution to the Company's performance. The relevant performance appraisal and the rationality of remuneration are reviewed by the Remuneration Committee and the Board of Directors, and the remuneration system is reviewed at any time according to the actual business situation and relevant laws and regulations so as to maintain a balance between the Company's sustainable operation and its risk control.
2. In addition to the information disclosed in the table above, remuneration paid to any director who has provided his/her services (such as consulting services in a non-employee capacity) to all the companies listed in the company's financial statements in the most recent fiscal year: None.
3. If the Chairman, President, or personnel with an equivalent position (top-level managerial officer) are the same person, spouses, or relatives within first degree of kinship, relevant information on the reasons, reasonability, necessity, and measures to be taken accordingly (e.g. by way of increasing the number of independent directors and having half of the Directors not serving as employees or managerial officers concurrently) shall be addressed: None.

Note 1: Directors' remuneration are shown in the estimated number.
Note 2: Employees' remunerations are shown in the estimated number.

Range of Remuneration Paid to Directors	Name of Director			
	Total Amount of Remuneration (A+B+C+D)		Total Amount of Remuneration (A+B+C+D+E+F+G)	
	The Company	All Companies in the Financial Report	The Company	All Companies in the Financial Report
Less than NT$ 1,000,000	Shao-Pin, Ru Zhong, Zhong Wen-Liang, Liu Wei-Tsu, Chang Shao-Chiao, Chen Cheng-Hsien, Tsai Huo-Sheng, Wu Yu-Chang, Lin	Shao-Pin, Ru Zhong, Zhong Wen-Liang, Liu Wei-Tsu, Chang Shao-Chiao, Chen Cheng-Hsien, Tsai Huo-Sheng, Wu Yu-Chang, Lin	Zhong, Zhong Wei-Tsu, Chang Shao-Chiao, Chen Cheng-Hsien, Tsai Huo-Sheng, Wu Yu-Chang, Lin	Zhong, Zhong Wei-Tsu, Chang Shao-Chiao, Chen Cheng-Hsien, Tsai Huo-Sheng, Wu Yu-Chang, Lin
NT$ 1,000,000 (inclusive) to NT$ 2,000,000 (exclusive)	None	None	Shao-Pin, Ru	Shao-Pin, Ru
NT$ 2,000,000 (inclusive) to NT$ 3,500,000 (exclusive)	None	None	None	None
NT$ 3,500,000 (inclusive) to NT$ 5,000,000 (exclusive)	None	None	None	None
NT$ 5,000,000 (inclusive) to NT$ 10,000,000 (exclusive)	Yageo Co., Ltd	Yageo Co., Ltd	Yageo Co., Ltd Wen-Liang, Liu	Yageo Co., Ltd Wen-Liang, Liu
NT$ 10,000,000 (inclusive) to NT$ 15,000,000 (exclusive)	None	None	None	None
NT$ 15,000,000 (inclusive) to NT$ 30,000,000 (exclusive)	Hung Tai Investment Ltd.	Hung Tai Investment Ltd.	Hung Tai Investment Ltd.	Hung Tai Investment Ltd.
NT$ 30,000,000 (inclusive) to NT$ 50,000,000 (exclusive)	None	None	None	None
NT$ 50,000,000 (inclusive) to NT$ 100,000,000 (exclusive)	None	None	None	None
More than 100,000,000	None	None	None	None
Total	10	10	10	10

(II) Remuneration Paid to the President and Deputy General Manager:

NT$ thousand

Title	Name	Salary (A)		Severance pay (B)(Note 1)		Bonuses and Special Allowances (C)		Employee Remuneration amount (D)(Note 2)				Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		The Company	All Companies in the Financial Report	The Company	All Companies in the Financial Report	The Company	All Companies in the Financial Report	The Company		All Companies in the Financial Report		The Company	All Companies in the Financial Report	
								Cash Amount	Stock Amount	Cash Amount	Stock Amount			
President	Wen-Liang, Liu	16,404	28,548	698	984	3,692	6,339	4,830	-	7,569	-	25,624 6.32%	43,440 10.72%	None
Sales Center Senior Deputy General Manager	Yen-Ju, Lee													
Business Department Deputy General Manager	Wei-Ming, Tang													
President of Suzhou Plant	Chi-Chuan, Lo													
Finance Department Deputy General Manager	Pen-Chi, Chen													
Information Department Deputy General Manager	Chia-Pin, Kao													
Foreign Sales Department Deputy General Manager	Chun-Liang, Yeh													
Marketing Department Deputy General Manager	Pei-Hsing, Chen													
Business Department Deputy General Manager	Jien-Hua, Chiang													
Business Department Deputy General Manager	Chia- Hsing, Tseng													
Subsidiary Ralec Deputy General Manager	Po-Fu, Chen													

Note1: The severance pay and pension are allocated to the Bureau of Labor Insurance at 6% of the employee's monthly salary in 2025.
Note 2: Employees' remunerations are shown in the estimated number.

Pay Range Table

Range of Remuneration Paid to the General Manager and Deputy General Managers	Name of President and Deputy General Manager	
	The Company	All Companies in the Financial Report
Less than NT$ 1,000,000	Wei-Ming, Tang Chi-Chuan, Lo Yen-Ju, Lee Po-Fu, Chen	None
NT$ 1,000,000 (inclusive) to NT$ 2,000,000 (exclusive)	Jien-Hua, Chiang	-
NT$ 2,000,000 (inclusive) to NT$ 3,500,000 (exclusive)	Pen-Chi, Chen Pei-Hsing, Chen Chia- Hsing, Tseng Chia-Pin, Kao Chun-Liang, Yeh	Chi-Chuan, Lo Pen-Chi, Chen Pei-Hsing, Chen Jien-Hua, Chiang Chia-Pin, Kao Chun-Liang, Yeh
NT$ 3,500,000 (inclusive) to NT$ 5,000,000 (exclusive)	None	Yen-Ju, Lee Po-Fu, Chen Wei-Ming, Tang Chia- Hsing, Tseng
NT$ 5,000,000 (inclusive) to NT$ 10,000,000 (exclusive)	Wen-Liang, Liu	Wen-Liang, Liu
NT$ 10,000,000 (inclusive) to NT$ 15,000,000 (exclusive)	None	None
NT$ 15,000,000 (inclusive) to NT$ 30,000,000 (exclusive)	None	None
NT$ 30,000,000 (inclusive) to NT$ 50,000,000 (exclusive)	None	None
NT$ 50,000,000 (inclusive) to NT$ 100,000,000 (exclusive)	None	None
More than 100,000,000	None	None
Total	11	11

(III) Names of managerial officers to which employee rewards are distributed, and the status of distribution:

Unit: NT$ thousand

	Title (Note 3)	Name (Note 1)	Stock Amount	Cash Amount (Note 2)	Total	Ratio of Total Amount to Net Income (%)
Managerial Officer	President	Wen-Liang, Liu	-	8,245	8,245	2.03%
	Senior Deputy General Manager	Yen-Ju, Lee				
	President	Wei-Ming, Tang				
	President	Chi-Chuan, Lo				
	Deputy General Manager	Pei-Hsing, Chen				
	Deputy General Manager	Pen-Chi, Chen				
	Deputy General Manager	Chia-Pin, Kao				
	Deputy General Manager	Jien-Hua, Chiang				
	Deputy General Manager	Chia- Hsing, Tseng				
	Deputy General Manager	Po-Fu, Chen				
	Deputy General Manager	Chun-Liang, Yeh				
	Associate Manager	Shu-Hui, Chen				
	Associate Manager	Wen-Chi, Hung				
	Corporate Governance Officer	Chin-Huo, Kao				

Note1: Individual names and job titles should be disclosed, but the profit distribution situation can be disclosed in an aggregate manner.

Note 2: This is the employee compensation approved by the Board of Directors in recent years for Managerial Officers, with the amount shown as an estimate.

Note3: The scope of Managerial Officers applicable is based on the order issued by this Commission on March 27, 2003 (Ref. No. Tai-Tsai-Cheng-3-0920001301), which is as follows:

(1) President and equivalent
(2) Deputy General Manager and equivalent
(3) Associate Manager and equivalent
(4) Supervisor of Finance Department
(5) Supervisor of Accounting Department
(6) Other Personnel Authorized to Manage the Company's Affairs and Sign for Approval

(IV) Compare the ratio of total remuneration paid to the Company's Directors, Presidents, and Deputy General Managers in the most recent two years to the net income after tax by the Company and all companies included in the consolidated statements, and explain the policies, standards and combinations of remuneration payment, the procedures for determining remuneration, and the relevance with business performance:

1. The analysis of the Company and all companies included in the consolidated statements on the percentage of total remuneration paid to the Company's Directors, Presidents, and Deputy General Managers in the most recent two years to the net income after tax:

Item / Title	Percentage of total remuneration to net income after tax (%)			
	2025		2024	
	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements
Director	8.56%	8.56%	7.55%	7.78%
President and Deputy General Manager	6.32%	10.72%	4.54%	8.16%

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

(1) In accordance with Article 16 of the Articles of Incorporation, the Board of Directors shall be authorized to determine such remuneration with reference to the general level of the industry. In case that the Company has earnings, according to Article 27 of the Articles of Incorporation, if the Company makes a profit in the year, it shall allocate not more than 4% of the earnings as the directors' and supervisors' remuneration, and give reasonable remuneration by referring to the overall operating performance of the Company, the future operating risks and development trend of the industry, the performance evaluation results of the Board of Directors, the performance compliance rate of individuals and their contribution to the Company's performance. The relevant performance appraisal and the rationality of remuneration are reviewed by the Remuneration Committee and the Board of Directors, and the remuneration system is reviewed at any time according to the actual business situation and relevant laws and regulations so as to maintain a balance between the Company's sustainable operation and its risk control.

(2) President, Deputy General Manager and Managerial Officer's remuneration include salary and bonus, in which the salary shall be determined with reference to the level of the same industry, professional title, rank, education, experience, professional ability, and responsibility, etc., and the bonus is based on performance evaluation of the Managerial Officer, the evaluation covers financial indicators (such as the Company's operating revenue, the standard rate of net profit before tax and net profit after tax) and non- financial indicators (such as personal contribution to the Company, and whether there are major deficiencies with regard to compliance of laws and regulations in operational risk matters by departments under his jurisdiction). The Chairman shall audit the operating performance, after comprehensive consideration of the foregoing, under the distribution principle recommended by the Remuneration Committee, and submit such information to the Remuneration Committee for review and proposes to the Board of Directors for approval.

III. Implementation of Corporate Governance

(I) Operations of the Board of Directors

1. The Board of Directors held 5 meetings (A) in the most recent year 2025. The attendance of directors is as follows:

Title	Name	Actual number of attendance (B)	Attendance by Proxy	Actual Attendance Rate (Presence Rate) (%) 【B/A】	Remarks
Chairman	Hung Tai Investment Ltd. Representative: Shao-Pin, Ru	5	0	100	Re-elected on May 23, 2025
Director	Yageo Co., Ltd Representative: Zhong, Zhong	5	0	100	Re-elected on May 23, 2025
Director and President	Hung Tai Investment Ltd. Representative: Wen-Liang, Liu	5	0	100	Re-elected on May 23, 2025
Director	Hung Tai Investment Ltd. Representative: Wei-Tsu, Chang	0	1	0	Resigned on May 23, 2025
Director	Hung Tai Investment Ltd. Representative: Shao-Chiao, Chen	2	0	67	Newly appointed on May 23, 2025
Independent Director	Cheng-Hsien, Tsai	5	0	100	Re-elected on May 23, 2025
Independent Director	Huo-Sheng, Wu	5	0	100	Re-elected on May 23, 2025
Independent Director	Yu-Chang, Lin	5	0	100	Re-elected on May 23, 2025

Other matters to be recorded:

I. In the operation of the board of directors, should one of the situations below occur, the Board meeting date, session, content of the resolution, opinions of all Independent Directors, and the Company's response to the opinions of the Independent Directors shall be recorded:

(I) Items Listed in Article 14-3 of Securities and Exchange Act: See the important resolutions of the Board of Directors of the annual report of the Company for details.

(II) Matters with recorded or written statements of objections or reservations from Independent Directors in Board meeting resolutions other than those described above: None

II. The implementation of directors' recusal from motions involving conflicts of interest should state the directors' ames, details of the motions, reasons for recusal, and their voting behavior:

Name of Director: Independent Director Yu-Chang, Lin, Huo-Sheng, Wu, Cheng-Hsien, Tsai
Proposal: Nomination of independent director candidates by the Board of Directors and removal of non-competition restrictions on newly elected directors
Reason for recusal: When the nominee is oneself, the director voluntarily recused from voting in order to maintain objectivity and impartiality.

III. Information on the evaluation cycle and period, scope, method, and content of the Board of Directors' self (or peer) evaluation is detailed in the table below. 2. Execution of evaluation of the Board of Directors.

IV. Objectives for enhancing the functionality of the Board of Directors in the current and recent years (e.g., establishing an Audit Committee, improving information transparency, etc.) and an evaluation of the implementation:

(I) Continuously plan for directors to conduct annual professional training, and disclose the training status in the annual report and the Market Observation Post System as required.
(II) The Board of Directors adheres to the principle of transparent and timely information, safeguards the rights and interests of shareholders, and takes the initiative to disclose the information related to the main resolutions of the Board of Directors on the Company's website.
(III) This Company sets up the Head of Corporate Governance and Functional Committee, who shall assist the Board of Directors in legal compliance.
(IV) Annual performance evaluations of functional committees are conducted, establishing performance targets to enhance the operational efficiency of the Board of Directors.
(V) In January 2026, the Company commissioned an external organization, the Taiwan Corporate Governance Association (TCGA), to conduct a Board of Directors performance evaluation, with the evaluation data review period covering December 1, 2024 to November 30, 2025. Based on its rich experience in evaluating corporate governance systems, the Association takes the planning, implementation, supervision and evaluation functions of corporate operations, as well as the division of labor and cooperation between the board of directors and the management, as the scope of review for evaluating the performance of the board of directors.

The above is aimed to establish a good and effective corporate governance system and structure so as to create a sustainable business environment.

Note 1: For director who is a corporation, please specify the corporate shareholder's name and its representative's name.
Note 2: (1) If a director or supervisor resigns before the end of the fiscal year, the resignation date shall be noted in the Remarks column, and his or her attendance (presence) rate (%) will be calculated on the basis of number of board meetings held during his or her tenure and number of such meetings attended or presented at by such director or supervisor.
(2) If a director or supervisor is re-elected before the end of the accounting year, the names of the current and previous director or supervisor shall be listed and their appointment status and re-election date shall be noted in the "Remarks" column. Their attendance rate (%) to Board session shall be calculated based on the number of meetings called and the actual number of sessions they attended, during the term of office.

2. Execution of evaluation of the Board of Directors:

Evaluation Cycle	Period	Implementation period	Scope	Evaluation Method	Content	Result
Once a year	From 2025/01/01 To 2025/12/31	March 2026	Board of Directors	Self-evaluation by the Board	Note 1 (1)	The self-evaluation questionnaire for the performance evaluation of the Board of Directors averaged a score of 4.8 points, with an "Excellent" evaluation result, indicating overall good operation. Future improvement plans or actions: 1. The director's further studies and planning for the year under review are in good condition The company will continue providing professional training courses for directors in accordance with the characteristics of the industry, changes in laws

						and overall development direction, to assist the performance of directors' functions. 2. Pre-determine the board of directors' meeting schedule for the coming year and arrange effective video conferences, and reschedule them in advance to improve attendance if time changes occur. The results of this self-evaluation have been reported to the Board of Directors on March 6, 2026.
Once a year	From 2025/01/01 To 2025/12/31	March 2026	Board members	Self-evaluation by the directors	Note 1 (2)	The self-assessment scores were 5 out of 5; the directors' self-assessment scores ranged from 4.87 to 5 respectively, and the performance evaluation results were all "excellent". Future improvement plans or actions: 1. The director's further studies and planning for the year under review are in good condition The company will continue providing professional training courses for directors in accordance with the characteristics of the industry, changes in laws and overall development direction, to assist the performance of directors' functions. 2. Pre-determine the board of directors' meeting schedule for the coming year and arrange effective video conferences, and reschedule them in advance to improve attendance if time changes occur. The results of this self-evaluation have been reported to the Board of Directors on March 6, 2026.

Once a year	From 2025/01/01 To 2025/12/31	March 2026	Audit Committee	Self-evaluation by the Audit Committee	Note 1 (3)	The performance evaluation result is "Excellent". The Audit Committee operates well overall, with each member demonstrating professionalism and effectively supervising the company's fulfillment of its supervisory responsibilities while providing valuable suggestions. The results of this self-evaluation have been reported to the Board of Directors on March 6, 2026.
Once a year	From 2025/01/01 To 2025/12/31	March 2026	Remuneration Committee:	Self-evaluation by the Remuneration Committee	Note 1 (3)	The performance evaluation result is "excellent", and the overall operation of the Salary and Compensation Committee is good. The results of this self-evaluation have been reported to the Board of Directors on March 6, 2026.
Once a year	From 2025/01/01 To 2025/12/31	March 2026	Sustainable Development Committee	Self-evaluation by the Sustainable Development Committee	Note 1 (3)	The performance evaluation result is "Excellent." Regarding the performance of the Sustainable Development Committee, the self-evaluation indicates that overall operations are functioning well and that each committee member demonstrates professionalism. It is recommended to strengthen independence in the future by inviting independent directors to participate. The results of this self-evaluation have been reported to the Board of Directors on March 6, 2026.

Note1: The contents of the evaluation shall include the following items:

(1) The performance evaluation of the Board of Directors: It shall include the degree of participation in the Company's operations, the quality of decision-making of the Board of Directors, the composition and structure of the Board of Directors, the selection and continuous learning of directors, and internal control.

(2) The performance evaluation of individual Director: It shall include the "familiarity with the goals and missions of the Company", "knowledge of the duties of Directors", "degree of participation in the Company's operations", "management of internal relations and communication", "professional and continuous education of Directors", and "internal control".

(3) The performance evaluation of the functional committee: It shall include the degree of participation in the Company's operations, knowledge of the duties of the functional committee, improvement in the quality of functional committee decisions, functional committee composition and election of members, and internal control.

Results of evaluation by an external professional independent institution in 2026
To enhance the functionality of the Board of Directors and implement corporate governance, in accordance with the "Board of Directors Performance Evaluation Procedures" stipulated by the Company, the Company shall commission an external professional independent institution to conduct an evaluation at least once every three years. The Company has completed the Board of Directors' performance evaluation by the Taiwan Corporate Governance Association on January 30, 2026, and reported to the Board of Directors on March 6, 2026.

(1) Evaluation Frequency: Outsourced evaluation is performed at least once every three years
(2) Assessment period:: 2024/12/01-2025/11/30
(3) Evaluation Scope: The Board of Directors as a whole
(4) Evaluation method: By appointing an external professional organization
(5) Evaluation Content:
1. Composition and division of responsibilities of the Board of Directors.
2. Guidance and oversight by the Board of Directors.
3. Authorization and risk management by the Board of Directors.
4. Communication and collaboration of the Board of Directors.
5. Self-discipline and continuous improvement of the Board of Directors.

Evaluation results:
The Taiwan Corporate Governance Association issued a Board of Directors Performance Evaluation Report on January 30, 2026, consolidating the following recommendations:

(1) Strengthen the governance level of sustainable development and risk management
It is recommended that the Company integrate the Risk Management Working Group and the Information Security Steering Committee into the Sustainable Development Committee framework, and invite independent directors to participate.
(2) Regularly review the development of Managerial Officers and the compensation system
It is recommended that the Company define strategic sustainable development indicators and incorporate them into the performance evaluation scope for senior Managerial Officers.
(3) Continuously improve and enhance the Board of Directors' operations and governance mechanisms
It is recommended that the Company review and adjust the questionnaire indicator design based on the functional division of the Board of Directors and its functional committees, in conjunction with the Company's phased development objectives. In addition, it is recommended that the Company formulate an improvement plan based on the corporate governance evaluation indicators issued by the Taiwan Stock Exchange and external evaluation recommendations.

3. Attendance of Independent Directors in Each Board of Directors' Meeting in 2025

◎ Attended in person ☆: Attended by proxy * Did not attend

2025	March 3	April 30	May 23	August 13	November 12
Cheng-Hsien, Tsai	◎	◎	◎	◎	◎
Huo-Sheng, Wu	◎	◎	◎	◎	◎
Yu-Chang, Lin	◎	◎	◎	◎	◎

(II) Operation of the Audit Committee:

In 2025, the audit committee held 4 meetings (A), and the attendance of independent directors are as follows:

Title	Name	Actual Appearance (B)	Attendance by Proxy	Actual Attendance Rate (Presence Rate) (%) 【B/A】	Remarks
Independent Director	Cheng-Hsien, Tsai	4	0	100	2025.05. 23 The 2nd-term Audit Committee consists of all members continuing from the 1st-term Audit Committee.
Independent Director	Huo-Sheng, Wu	4	0	100	
Independent Director	Yu-Chang, Lin	4	0	100	

Other matters to be recorded:

(1) If the Audit Committee operates under any of the following circumstances, it shall state the date and period of the Audit Committee meeting, the content of the motion, the content of the objections, reservations or material recommendations of the independent directors, the results of the Audit Committee resolution and the Company's response to the Audit Committee's opinion:

A. Matters listed in Article 14-5 of the Securities and Exchange Act:

Date	Period, content of motions and results of resolutions	Independent directors' dissenting (qualified) opinions or content of material proposals	The Company's response to the audit committee's opinions
2025.3.3	Eleventh Meeting of the first Audit Committee 1. To formulate the Company's 2025 annual operating plan 2. Passed the Company's 2024 Business Report and Financial Statements. 3. Approved the proposal for changing the Company's CPAs for financial report audit and certification. 4. Passed the distribution of earnings for 2024. 5. Approved the statement that the design and implementation of the internal control system was continuously effective based on the Company's self-evaluation. 6. Approved the proposal for the amendment to the Company's Articles of Incorporation. 7. Approved the proposal to define the scope of the Company's entry-level employees. 8. Approved the amendment of the Company's "Sustainable Development Best Practice Principles" 9. Approved the proposal to establish a Sustainable Development Committee. 10. Approved the proposal on the ratification of the directors of subsidiaries of the Company.	None	Not applicable
2025.4.30	Twelfth Meeting of the first Audit Committee 1. Approved the financial statements for 2025 Q1. 2. Approved the amendment to the Company's "Internal Control System"	None	Not applicable
2025.8.13	1st Meeting of the second Audit Committee 1. Elected Director Yu-Chang, Lin as the convener of the 2nd Audit Committee 2. Approved the financial statements for 2025 Q2. 3. Approved the case of the Company lending funds to Ralec Electronic Corporation 4. Approved the ratification of the Company's disposal of securities	None	Not applicable
2025.11.12	2nd Meeting of the second Audit Committee 1. Approved the financial statements for 2025 Q3. 2. Approved the distribution of earnings for the first half of 2025. 3. Approved the amendment of the pre-approval for the general principles of the Non-Confirmation Service Policy. 4. Approved proposed donations to YAGEO Foundation. 5. Approved the Company's internal audit plan for 2025.	None	Not applicable

B. Other matters not approved by the Audit Committee but approved by two- thirds or more of all directors: None

(2) In regards the recusal of Independent Directors from voting due to conflict of interests, the name of the Independent Directors, the resolutions, reasons for recusal due to conflict of interests and voting outcomes shall be stated. None

(3) Communication between the independent directors, Audit Supervisor, and CPAs (including the key items, methods, and results of audit of finances and operations).

A. Normally, the Audit Supervisor and accountants can directly contact and communicate with independent directors as needed, and the communication is good.

B. In addition to receiving monthly audit reports, the Company's independent directors also receive separate audit business reports from the audit supervisor at quarterly meetings on the audit operations and effectiveness of the Company and its subsidiaries, ensuring full communication on the audit operations and results.

C. At each quarterly meeting, the CPAs report to the independent directors on the findings and results of their audit of the financial statements.

The quarterly communication meeting situations between independent directors, internal audit supervisor, and the CPA are as follows:

Date	Nature	Communication topic content	Description	Suggestions of Independent Director
2025.11.12	Pre-meeting of the Board of Directors	1. Report and discussion on the implementation status of the 2025 audit plan up to the 3rd quarter and the improvement of identified deficiencies. 2. Whether the CPA's review of the Company's Q3 financial report for 2025 revealed any items requiring improvement or recommendations.	1. The Company's 2025 audit plan has arranged a total of 32 audit projects. As of September 30, 2025, 23 audit projects have been completed, with no deficiencies or improvement recommendations found during the audits. 2. CPA's response: No material deficiencies or items requiring improvement were found.	No opinion
2025.8.13	Pre-meeting of the Board of Directors	1. Report and discussion on the implementation status of the 2025 audit plan up to the 2nd quarter and the improvement of identified deficiencies. 2. Whether the accountants have identified any significant deficiencies or recommendations for improvement regarding the Company's financial reports for the 2nd quarter of 2025.	1. The Company's 2025 audit plan has arranged a total of 32 audit projects. As of June 30, 2025, 14 audit projects have been completed, with no deficiencies or improvement recommendations found during the audits. 2. After reviewing Kaimei's Q2 2025 financial report, no material deficiencies or items requiring improvement were found for the current period.	No opinion
2025.4.30	Pre-meeting of the Board of Directors	1. Report and discussion on the implementation status of the 2025 audit plan and the improvement of identified deficiencies. 2. Whether the accountants have identified any significant deficiencies or recommendations for improvement regarding the Company's financial reports for the 1st quarter of 2025.	1. The Company's 2025 audit plan has arranged a total of 32 audit projects. As of March 31, 2025, 7 audit projects have been completed, with no material deficiencies or improvement recommendations found during the audits. 2. The review of your company's financial reports for the 1st quarter of 2025 did not identify any significant deficiencies or recommendations for improvement.	No opinion

(III) Corporate Governance Implementation Status and Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons thereof

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	Summary Description	
I. Has the Company formulated and disclosed its Corporate Governance Code in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"?	Yes		The Company formulated its corporate governance code with reference to the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies in 2015, and in March 2020, it abolished and re-enacted its corporate governance code, which was recently revised on March 17, 2023, approved by the Board of Directors and disclosed on the Company's website : https://jamicon.teapo.com	No material deviation
II. Shareholding structure and shareholders' rights (I) Has the Company established an internal procedure for handling shareholder proposals, inquiries, disputes, and litigations? Are such matters handled according to the internal procedure? (II) Does the Company maintain a register of the major shareholders with controlling power, as well as a register of the ultimate controller of those major shareholders? (III) Does the Company establish and enforce the risk control mechanism and firewall mechanism between itself and its associates? (IV) Does the Company stipulate internal rules that prohibit company insiders from trading securities using information not disclosed to the market?	Yes Yes Yes Yes		(I) In accordance with Article 13 of the Company's Corporate Governance Code, the Spokesperson, and Acting Spokesperson shall receive telephone calls and e-mails on Shareholders' suggestions, doubts, disputes, and litigation, etc., and employ professional lawyers as consultants. In addition, the Company's website also has a special zone for stakeholders and a contact window for inquiries of the Shareholders and Investors. (II) The stock affairs unit of the Company shall keep track of the list of the ultimate controllers of the major shareholders at any time in accordance with the register of shareholders provided by the stock affairs agent. (III) The prices for sales to affiliated parties shall be decided by both parties through negotiation; the collection terms are monthly settlement, and there is no material difference from those of ordinary customers. (IV) The company has established the "Internal Material Information Processing Procedures" and in accordance with relevant securities laws and regulations, as well as the regulations of the listed market, conducts education and promotion on the "Insider Trading Prevention and Management Guidelines" and related laws and regulations for current directors, supervisors, managerial officers, and employees at least once a year. This year, the relevant education and promotion was conducted for	No material deviation

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	Summary Description	
			current directors, supervisors, managerial officers, and employees on December 3, 2025. The promotion content was "Confidentiality Operations for Internal Material Information". The course presentation and video files were also placed on the internal employee system for employees to access at any time. The promotion duration was 30 minutes, with 30 participants.	
III Composition and responsibilities of the board of directors (I) Does the board of directors have policies for diversification and specific management objectives and implementation? (II) Does the Company voluntarily establish other functional committees in addition to the Remuneration Committee and the Audit Committee? (III) Does the Company establish Board of Directors Performance Evaluation Procedures and methods, conduct performance evaluation regularly every year, and submit the result of performance evaluation to the Board, and use it for reference in individual director remuneration and successors nomination? (IV) Does the Company regularly evaluate the independence of CPAs?	Yes Yes Yes Yes		(I) The Company has formulated the "Corporate Governance Best Practice Principles" on March 17, 2023, where a diversity policy is stated in Chapter 3 "Enhancing the Functions of the Board of Directors." The Company's current Board of Directors consists of 7 directors, including 3 independent directors (accounting for 43%). Among them, 3 are aged 60 or above and 4 are under 60. In 2025, one female director was newly added to the board. The professional expertise of the Directors include public administration, law, chemical engineering and materials, finance, accounting, corporate management, business administration and other fields, and their industry experience includes operators of the electronic technology industry, operators of biotechnology and medical industry, accountants and legal experts. The members of the Board of Directors have diverse backgrounds in industry, academia and knowledge, and can give professional advice from different perspectives, which is of great help to improve the company's business performance and management efficiency. The Company's Directors with employee status accounted for 14% and Independent Directors with employee status 43%. Please refer to (2) Directors' Information. (II) The Company has set up the Remuneration Committee, the Audit Committee and the Sustainable Development Committee. In the future, various other functional committees will be set up based on the Company's operational needs in accordance with the laws.	No material deviation

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	Summary Description	
			(III) Company formulated the performance evaluation measures for the Board of Directors on February 22, 2018 and conducted performance evaluation on a regular basis every year. The performance evaluation was conducted on the Board of Directors in 2024, the most recent year, of which the evaluation method includes the self-evaluation of the whole Board of Directors and the self-evaluation of the board members, and the results thereof were reviewed by the Remuneration Committee on March 6, 2025 as the basis of assessment, and the evaluation results were submitted to the Board of Directors on March 6, 2026. The Company's 2025 Board of Directors evaluation results: The overall board evaluation average result is excellent. Individual director self-evaluation scores range from 4.87 to 5 (out of a perfect score of 5), with all performance evaluations rated as excellent. (IV) The Company regularly evaluates (once per year) the professional competence and independence of its CPAs on an annual basis (see the following table for the CPA independence evaluation form (Note 1)). The CPAs have also issued an independence statement and Audit Quality Indicators (AQI) regarding the audit engagement. The evaluations for the most recent two years were reported to the Audit Committee and the Board of Directors on March 3, 2025 and March 6, 2026, respectively. Based on the evaluations, the appointed CPAs comply with the circumstances described in the independence evaluation items and meet the eligibility assessment criteria, confirming that the reliability of the financial reports issued by the CPAs is not in doubt. The appointment and remuneration of the Company's financial and tax CPAs were approved by resolutions of the Board of Directors dated March 3, 2025 and March 6, 2026, respectively.	

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	Summary Description	
IV Does the listed company have a suitable and appropriate number of corporate governance personnel and designate a Head of Corporate Governance who is responsible for matters related to corporate governance (including, but not limited to, providing information necessary for the works of the Directors and the Supervisors, assisting the Directors and the Supervisors to comply with laws and regulations, administration matters related to meetings of the board of directors and the Shareholders' Meeting according to law, preparation of minutes of meetings of the board of directors and the Shareholders' Meeting, etc.)?	Yes		On June 16, 2021, it was resolved by the 15th meeting of the 16th Board of Directors of the Company to appoint Mr. Chin-Huo, Kao as the Head of Corporate Governance. Mr. Chin-Huo, Kao had served as Legal Officer of the Company for more than three years, and was eligible to be the Head of Corporate Governance. Functions of the Head of Corporate Governance: (I) Assist independent directors and general directors in performing their duties by providing the necessary information and arranging for continuing education for directors: (II) Assist in matters related to the proceedings of Board of Directors' meetings and shareholders' meetings as well as legal compliance of resolutions: (III) Draw up the agendas of the Board of Directors and notify directors of the agendas seven (7) days before the meeting, convene meetings and provide meeting information, send out reminders regarding agendas that require recusal of directors and complete the minutes of the Board of Directors' meeting 20 days after the meeting. (IV) Handle prior registration for shareholders' meetings, prepare meeting notices, agenda handbook, meeting minutes within the statutory period, as well as handle registration of changes due to amendment of regulations and re-election for directors. The training of the Head of Corporate Governance in 2025 is shown in the following table: (Note 2)	No material deviation
V Does the company establish communication channels and a dedicated section on the company website for stakeholders (including but not limited to	Yes		At present, all stakeholders of the Company have appropriate designated communication channels; for example, stock affairs agents and spokespersons are designated for shareholders; human resources personnel are designated for employees; business personnel is designated for customers, and purchase	No material deviation

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	Summary Description	
shareholders, employees, customers, and suppliers) to respond to material corporate social responsibility issues in a proper manner?			personnel are designated for suppliers. The Company's website has a special zone for stakeholders and the telephone and email of contact persons. Relevant important information has been announced on the "Market Observation Post System" according to regulations. The Company's financial and stock affairs and other related information are all published on the Company's website and the Market Observation Post System, and there is special personnel responsible for updating information and answering related questions. The Company has a Chinese and English website set for the special zone for stakeholders (https://jamicon.teapo.com)	
VI Does the Company appoint a professional stock affairs agency to handle the affairs of the Shareholders' Meeting?	Yes		The Company has appointed the Stock Affairs and Agent of MasterLink Securities Co., Ltd. (due to the merger of Taishin Securities and MasterLink Securities, please contact the Stock Affairs and Agent of Taishin Securities Co., Ltd. starting April 6, 2026) to handle shareholder meeting matters.	No material deviation
VIII Does the Company have other important information that is helpful to understand the operation of corporate governance (including but not limited to employee rights, employee welfare, investor relations, supplier relations, rights of stakeholders, training of Directors and Supervisors, risk management and risk measurement standards and its implementation, the implementation of customer policies, the Company's purchase of liability insurance for Directors and Supervisors, etc.)?	Yes		(I) Employees' rights and interests: the Company abides by the Labor Standards Act and relevant regulations to create a harmonious and happy working environment to protect employees' rights and interests. (II) Employee care: the Company emphasizes on-the-job training for employees, cultivates diversified skills, enables employees to face the challenges of environmental changes, opens multiple channels for employees to express their opinions, and creates a good two-way communication channel. (III) Investor relationship: the Company aims to maximize the shareholders' rights and interests, and the Company timely publishes in real-time, according to the relevant regulations, major information of the Company on business, finance, insider shareholding changes, etc., in order to achieve information disclosure and transparency.	No material deviation

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	Summary Description	
			(IV) Supplier relationship: in the process of improving its sustainable operation and competitiveness, the Company establishes a mutually beneficial strategic partnership with suppliers to jointly develop new products and solve the problems of process technology and quality control, etc. Both parties can also share, exchange, and communicate information on supply and demand status, raw material cost fluctuation, capacity expansion, quality control, and other aspects of the market through regular meetings, and keep the accuracy of market information at any time, so as to promptly adjust the production policy of suppliers to meet the requirements of purchasing enterprises, and facilitate both parties to control the inventory cost and level of various materials, in order to further establish a cooperative and win-win supplier relationship. (V) Rights of stakeholders: for stakeholders (shareholders, investors, employees, customers, suppliers, outsourcers, businesspersons, financial, and insurance institutions, etc.), the Company provides sufficient information and various communication channels to safeguard the legitimate rights and interests of both parties. (VI) Training of Directors: the training of Directors of the Company in 2025 is shown in the table below: (Note 3) (VII) Implementation of risk management policies and risk measurement standards: the Company formulated the "risk management policies and procedures" on Nov. 11, 2020 and revised on Nov. 11, 2022, which was approved by the Board of Directors as the top guiding principle of the Company's risk management. From the perspective of the Company as a whole, the Company, through a series of activities of identifying, measuring, monitoring, responding to and reporting potential risks, keeps all kinds of risks that may be faced within the operational activities within the acceptable range, providing the reference basis for business strategy	

Evaluation Items	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	Summary Description	
			formulation, so as to ensure the achievement of the Company's strategic objectives. (VIII)Implementation of customer policies: the Company keeps close contact with customers and informs customers of products that are in line with their interests at any time so as to ensure the expected reliability and quality of the products. (IX) The Company has purchased liability insurance for Directors, Supervisors, and Managerial Officers.	
IX Please explain the improvements made in accordance with the Corporate Governance Evaluation results released by the Taiwan Stock Exchange's Corporate Governance Center, and provide the priorities and plans for improvement with items yet to be improved. Improvements: The Company regularly discloses its specific ESG action plans and implementation outcomes on the Company's website, annual report, and Chinese sustainability report. Preferential enhancement items: Upload the English version of the Company's Sustainability Report to the Market Observation Post System and the Company's website.				

Note 1：
CPA independence evaluation criteria

Evaluation Items	Result	Independence of the CPAs
1. Do the CPAs have no direct or indirect material financial interests with the Company	Yes	Yes
2. Do the CPAs have no financing or guarantee activities with the Company or its directors	Yes	Yes
3. Do the CPAs have no close business relationship or potential employment relationship with the Company	Yes	Yes
4. Do the CPAs and members of the audit team not serve as directors or managerial officers or hold positions with significant influence on the audit work of the Company at present or in the past 2 years	Yes	Yes
5. The non-audit services provided by the CPAs to the Company have no important items that directly affect the audited cases.	Yes	Yes
6. Are the CPAs not engaged in publicizing any shares or other securities issued by the Company or worked as the agency there of.	Yes	Yes
7. Are the CPAs not serving as a defense counsel of the Company or representing the Company in mediating conflicts with third parties	Yes	Yes
8. There are no CPAs who acted as the director, supervisor, managerial officer or positions that have substantial influence over the audit cases of the Company within one year after relief.	Yes	Yes

Accountant Audit Quality Indicator (AQI) Assessment

Our company submitted the Audit Quality Indicators (AQIs) for the review of the Audit Committee and the Board of Directors on March 3, 2024, and March 6, 2025, respectively. Based on the quantitative indicators of the AQI disclosure framework issued by the FSC for comparability, including 5 dimensions and 13 indicators covering professionalism, independence, quality control, supervision, and innovation capability, the evaluation results all met the suitability assessment criteria, confirming that the audited financial reports issued by the CPAs are reliable.

Note 2: 2025 Training of the head of Corporate Governance Officer:

Name	Date (start)	Date (end)	Training Institution	Course Name	Training Hours	Total Training Hours
Chin-Huo, Kao	2025/07/09	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and	6	15
	2025/03/20	2025/3/21	Securities & Futures Institute	Sustainability Disclosure Practice Workshop for Listed and OTC Companies	9	

Note 3: Continuing training of the Company's directors in 2025:

Name	Date (start)	Date (end)	Training Institution	Course Name	Training Hours	Total Number of Hours of Continuing Education in the Year
Shao-Pin, Ru	2025/07/09	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	15
	2025/10/03	2025/10/03	Taiwan Academy of Banking and Finance	Corporate Governance Forum	3	
	2025/10/30	2025/10/30	Corporate entities of Taiwan Corporate Governance Association	Group Governance and Performance Management	3	
	2025/10/30	2025/10/30	Corporate entities of Taiwan Corporate Governance Association	Defense and Offense in Hostile Mergers and Acquisitions and Legal Liability of Corporate Responsible Persons	3	
Wen-Liang, Liu	2025/07/09	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	6
Shao-Chiao, Chen	2025/07/09	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	12
	2025/10/30	2025/10/30	Corporate entities of Taiwan Corporate Governance Association	Group Governance and Performance Management	3	
	2025/10/30	2025/10/30	Corporate entities of Taiwan Corporate Governance Association	Defense and Offense in Hostile Mergers and Acquisitions and Legal Liability of Corporate Responsible Persons	3	
Zhong, Zhong	2025/07/09	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	12
	2025/10/30	2025/10/30	Corporate entities of Taiwan Corporate Governance Association	Group Governance and Performance Management	3	
	2025/10/30	2025/10/30	Corporate entities of Taiwan Corporate Governance Association	Defense and Offense in Hostile Mergers and Acquisitions and Legal Liability of Corporate Responsible Persons	3	
Huo-Sheng, Wu	2025/07/09	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	12
	2025/10/30	2025/10/30	Corporate entities of Taiwan Corporate Governance Association	Group Governance and Performance Management	3	
	2025/10/30	2025/10/30	Corporate entities of Taiwan Corporate Governance Association	Defense and Offense in Hostile Mergers and Acquisitions and Legal Liability of Corporate Responsible Persons	3	
Yu-Chang, Lin	2025/07/09	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	6
Cheng-Hsien, Tsai	2025/07/09	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	6

(IV) Remuneration Committee:

1. Composition

Information on Remuneration Committee Members

Conditions / Identity	Name	Professional Qualifications and Work Experience	Independence Criteria	Number of other public companies' compensation committee members concurrently serving
Independent Director (Convener)	Yu-Chang, Lin	At least 5 years working experience in business, legal, finance, accounting or corporate affairs. Refer to Directors (1)	Two years prior to his appointment and during his term of office, not involved in any of the circumstances specified in Article 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange.	0
Independent Director	Huo-Sheng, Wu	At least 5 years working experience in business, legal, finance, accounting or corporate affairs. Refer to Directors (1)	Two years prior to his appointment and during his term of office, not involved in any of the circumstances specified in Article 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange.	0
Independent Director	Cheng-Hsien, Tsai	At least 5 years working experience in business, legal, finance, accounting or corporate affairs. Experience and Current Position Refer to Directors (1)	Two years prior to his appointment and during his term of office, not involved in any of the circumstances specified in Article 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange.	2

2. Information on the operation of the Remuneration Committee

(1) The Company's Remuneration Committee consists of three members.

(2) The term of office of the current Remuneration Committee: From May 23, 2025 to May 22, 2028. A total of 3 meetings of the Remuneration Committee (A) were held in the most recent year (2025), with the qualifications and attendance records as follows:

Title	Name	Actual Attendance in Person (B)	Attendance by Proxy	Rate of Actual Attendance (%) 【B/A】	Remarks
Convener Independent Director	Yu-Chang, Lin	3	0	100%	Re-elected on May 23, 2025
Independent Director	Huo-Sheng, Wu	3	0	100%	Re-elected on May 23, 2025
Independent Director	Cheng-Hsien, Tsai	3	0	100%	Re-elected on May 23, 2025
Other matters to be recorded: I. If the board of directors does not adopt or has amended the recommendations of the Remuneration Committee, the date, session, proposal agenda, results of the resolutions of the board of directors, and the Company's response to the Remuneration Committee's opinions shall be recorded (for example, if the remuneration approved by the board of directors is higher than the recommendations of the Remuneration Committee, the differences and reasons should be stated): None. II. If there are resolutions of the Remuneration Committee to which members object or express reservations, and for which there is a record or declaration in writing, the date of the meeting, session, content of the motion, all members' opinions, and the response to members' opinion shall be specified: None.					

Note 1: If a member of the Remuneration Committee resigns before the end of the financial year, the date of resignation shall be indicated in the remarks column. The actual attendance rate (%) is calculated based on the number of meetings of the Remuneration Committee and the number of actual attendances during the term of office.

Note 2: Before the end of the financial year, if there is a re-election of the Remuneration Committee, the new and former members of the Remuneration Committee shall be filled in, and the remarks column shall indicate the former, new or re-appointment and the date of re-election. The actual attendance rate (%) is calculated based on the number of meetings of the Remuneration Committee and the number of actual attendances during the term of office.

(3) Discussions and results of resolutions of the Remuneration Committee and the Company's handling of opinions of the committee members in the Annual Report.

Remuneration Committee Session, Date:	Contents of Proposal	Resolution Result	The Company's actions in response to the opinions of the Remuneration Committee
The 5th session, 5th meeting (2025.01.20)	1. Proposal on the year-end bonus distribution of the Company in 2024.	Approved by all attending committee members	Submitted to the Board and passed by all attending directors.
	2. Proposal on the Company's 2025 remuneration to Directors and managerial officers	Approved by all attending committee members	Submitted to the Board and passed by all attending directors.
The 5th session, 6th meeting (2025.03.03)	1. The Company's 2024 remuneration distribution proposal for Directors and employees.	Approved by all attending committee members	Submitted to the Board and passed by all attending directors.
The 6th session, 1st meeting (2025.11.12)	1. Proposal for the Promotion of Chun-Liang, Yeh, Senior Associate Manager of the Foreign Sales Department of the Company, to Deputy General Manager	Approved by all attending committee members	Submitted to the Board and passed by all attending directors.

(4) Regular review of remuneration

The function of the Company's Compensation Committee is to assess the Company's remuneration policies and systems for its directors and managers from a professional and objective position. The Committee meets at least twice a year, and may convene meetings at any time as needed, to provide recommendations to the Board of Directors for its decision-making reference.

The functions and powers of the Remuneration Committee of the Company are as follows:

A. Formulate and regularly review the policies, systems, standards, and structure of the performance evaluation standards and remuneration of the Directors and Managerial Officers of the Company.

B. Regularly evaluate and determine the remuneration of the Directors and Managerial Officers of the Company.

(V) Performance of social responsibility and deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof

Promotion Items	Implementation Status (Note 1)			Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description	
I. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of	Yes		The Kaimei Group has established a sustainability governance framework centered on the Board of Directors, with the Sustainable Development Committee and cross-departmental promotion teams in place. Senior management oversees execution, regularly reports to the Board of Directors, and is subject to its supervision. 1. Governance Framework for Promoting Sustainable Development: The Kaimei Group follows the "Sustainable Development Best Practice Principles" and relevant internal regulations, with the Board of Directors serving as the highest decision-making body for sustainable development and climate-related issues, responsible for approving sustainable development policies, key management guidelines, and medium- to long-term goals. 2. Establishment, Authorization, and Operations of the Promoting Units The Kaimei Group established the "Sustainable Development Committee" by resolution of the Board of Directors in 2023. The Chairman serves as the convener, and the current members include 2 directors and 7 senior management personnel. It serves as the dedicated governance unit for coordinating sustainability issues, reviewing and supervising sustainability-related policies, systems, and major plans in accordance with the authorization granted by the Board of Directors. In accordance with the organizational regulations, the Committee holds at least one meeting per year, with additional ad hoc meetings convened as needed based on agenda items. Cross-departmental promotion teams have been established under the Committee, including the Corporate Governance Team, Sustainable Environment Team, Social Welfare Team, and Sustainability Information Disclosure Team, each convened by the relevant first-level	No material deviation

Promotion Items	Implementation Status (Note 1)			Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description	
the board? (The TWSE/TPEx listed company shall report the implementation status. This is not a comply-or-explain provision.			supervisor. In 2025, the Sustainable Development Committee held one meeting. The main agenda items included "Election of Committee Member Shao-Ping, Ru as the Convener and Meeting Chairperson of the Second Sustainable Development Committee, ratification of the “Convening Procedures and Agenda", review of the Company's “2024 Sustainability Report” and submission to the Audit Committee and the Board of Directors for Resolution," among others. The actual meeting content will be updated according to the agenda items for that year. In accordance with the organizational regulations, the Sustainable Development Committee reports to the Board of Directors at least once a year on the implementation of sustainable development and subsequent work plans. Sustainability-related matters for 2025 were reported to the Board of Directors on November 12 of the same year. 3. Board of Directors' Oversight of Sustainable Development The Board of Directors of the Kaimei Group fulfills its oversight responsibilities for sustainable development through the Sustainable Development Committee and other functional committees (such as the Audit Committee and the Remuneration Committee), including: ● Reviewing and approving sustainable development policies, management guidelines, medium- to long-term strategies and goals, as well as requiring the management team to incorporate sustainability issues into overall operations and risk management. ● Regularly receiving reports from the management team and the Sustainable Development Committee on key issues, greenhouse gas inventory and reduction, energy and resource management, employee and social issues, and sustainability	

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td>information disclosure; reviewing strategic execution progress and goal achievement; and requesting adjustments or enhancements to relevant measures when necessary.
● Monitoring the completeness and transparency of sustainability information through reviewing the Sustainability Report and information disclosed on the official website, ensuring consistency with the Company's overall strategy and risk management mechanisms.</td><td></td></tr>
<tr><td>II. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company’s operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 2)</td><td>Yes</td><td></td><td>1. The boundary of this disclosure covers the sustainability performance and risk assessments of the Group's major locations from January to December 2025, including 6 major operating locations: Taiwan (Taipei headquarters, Kaohsiung Plant), Mainland China (Dongguan Plant, Suzhou Plant, Kunshan Plant), and Malaysia Plant.
2. The Sustainable Development Committee conducts materiality analysis based on the principles of the Sustainability Report, communicates with various stakeholders, and evaluates material sustainability issues by reviewing domestic and international industry research reports and integrating the operational goals of each operating location. Risk management policies for effective identification, measurement, monitoring, and control are established, and specific action plans are adopted to reduce the impact of related risks.
3. Based on the assessed risks, relevant risk management policies, strategies, and performance tracking measures have been formulated for the identified material topics as follows:
<table>
<tr><th>Material Issue</th><th>Risk evaluation item</th><th>Description</th></tr>
<tr><td>Environment</td><td>Climate Change</td><td>(I) Climate Change Risk Management Policies and</td></tr>
</table>
</td><td>No material deviation</td></tr>
</table>

Promotion Items	Implementation Status (Note 1)					Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description			
					Strategies The Kaimei Group references the four TCFD pillars (Governance, Strategy, Risk Management, and Metrics & Targets) to establish a risk management mechanism for climate change issues. Transition and physical risks such as extreme weather events, carbon fees/carbon taxes, and supply chain disruptions are inventoried, and a materiality assessment is conducted based on the likelihood of occurrence and their impact on operational and financial indicators, resulting in a list of material climate risks. The Group adopts 'Mitigation + Adaptation' as its management principle. Through greenhouse gas inventory and carbon footprint reporting, climate scenario analysis, and internal carbon pricing, the Group incorporates climate risks into its overall risk management framework and operational decision-making processes, serving as the basis for formulating medium- to long-term carbon reduction pathways and capital expenditure planning. (II) Key Execution Targets and Performance for 2025 • Major operating sites completed ISO 14064-1 Scope 1 and Scope 2 inventory with 100%	

Promotion Items	Implementation Status (Note 1)					Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description			
					coverage • Annual total carbon emissions reduced by 1% compared to the base year • Continued the promotion of solar panel installation and green electricity procurement • Initiated scenario analysis and internal carbon pricing mechanisms, and established climate risk identification and response plans	
				Greenhouse Gas and Energy Management	(I) Management Policies and Strategies Based on climate change-related risk assessment results, Kaimei Group has identified greenhouse gas reduction and energy efficiency improvement as core sustainability strategies. Through implementing energy conservation and carbon reduction measures, enhancing energy efficiency, and promoting the adoption of renewable energy, the Group is progressively moving toward net-zero carbon emissions. (II) Key Execution Targets and Performance for 2025 • Phase 1 plan to introduce ISO 50001 Energy Management System (Kaohsiung and Dongguan)	

Promotion Items	Implementation Status (Note 1)					Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description			
					• Annual reduction of energy intensity by 1% • Increase renewable energy usage ratio to 5% (Suzhou) • Plans to purchase green electricity or install solar panels (Suzhou Plant to lease; Malaysia Plant to self-build solar panels)	
				Water Resource Management	(I) Management Policies and Strategies Kaimei Group is committed to establishing a comprehensive water resource management system. By adhering to international standards and local regulations, the Group continuously promotes water conservation and wastewater reduction measures to ensure the effective utilization of water resources and the protection of the surrounding environment. (II) Key Execution Targets and Performance for 2025 • Annual reduction of water intensity by 2% (Target not met) • Discharge concentrations across all plant sites comply with regulations	
				Emissions and	(I) Management Policies and Strategies	

Promotion Items	Implementation Status (Note 1)					Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No		Summary Description		
				Pollution Management	Kaimei Group is committed to annually reducing greenhouse gas emissions, wastewater, air pollutants, and waste. All emissions comply with regulatory standards, and the Group actively promotes renewable energy and circular economy practices, advancing toward a net-zero sustainable operating model. (II) Key Execution Targets and Performance for 2025 • Inventory carbon emissions, wastewater, and air pollution processes; reduce carbon emission intensity by 1% annually, water use intensity by 2% annually, and waste intensity by 1% annually • All plant emissions comply with regulations; improve wastewater recycling and reuse rates • Establish a pollution source classification management and real-time monitoring system • Hazardous waste disposal rate of 100%	
				Labor Employment / Labor-Management Relations	(I) Management Policies and Strategies The Kaimei Group upholds the corporate vision of "Passion, Professionalism, and Innovation," committing to comply with labor-related regulations, safeguard employees' work rights and interests, and	

Promotion Items	Implementation Status (Note 1)					Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description			
					promote diversity and equality, a friendly workplace, and a safe and healthy environment, striving to create a safe and healthy work environment, prevent occupational disasters, and fulfill corporate social responsibility. (II) Key Execution Targets and Performance for 2025 • Maintain turnover rate below the industry average.	
				Supply Chain Management	(I) Management Policies and Strategies The Kaimei Group upholds the principle of integrity, jointly sharing the responsibility for sustainable development with raw material and key component supply chain partners, requiring suppliers to comply with relevant regulations and the company's Supplier Code of Conduct, and strengthening supply chain performance in environmental, social, and corporate governance aspects through assessment and guidance mechanisms, thus striving to provide safe, reliable, high-quality, and sustainable products. (II) Key Execution Targets and Performance for 2025 • 100% of Class AB suppliers sign the Supplier Code of Conduct Commitment Letter • 100% of Class AB suppliers complete the ESG	

Promotion Items	Implementation Status (Note 1)					Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description			
					self-assessment questionnaire • Class AB suppliers with RBA scores below 70 are subject to tracking and analysis	
				Product Marketing Development	(I) Management Policies and Strategies The Kaimei Group regards quality, innovation, and customer satisfaction as core values, adhering to the quality policy of "meeting customers' greatest needs" and insisting on honest and transparent marketing principles. All product marketing activities comply with relevant regulations and business ethics standards, while placing importance on customer data and privacy protection. (II) Key Execution Targets and Performance for 2025 • Customer satisfaction survey target satisfaction rate of 94% or above (actual average questionnaire response rate of 97.5% in 2025) • Target of 0 customer complaint cases (any customer complaints arising from quality disputes this year have been resolved through mutual agreement) • 0 penalties for customer privacy protection	

Promotion Items	Implementation Status (Note 1)			Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description	
			• Strengthen product and service quality, consolidate and expand high-quality customers. • Continuously expand product application markets, promote the introduction of new technologies and product innovation	
III. Environmental issues (I) Has the Company set an environmental management system designed to industry characteristics?	Yes		(I) Environmental Management System and Applicable Regulations Kaimei Group, in accordance with the applicable environmental regulations at each operating site (including the Air Pollution Control Act, Water Pollution Prevention Act, Waste Disposal Act, and chemical substance management regulations), combined with the characteristics of electronics industry processes, has established an environmental and occupational safety and health management system. Environmental protection and occupational safety and health are incorporated into the overall corporate management and risk control mechanism to strengthen environmental risk management and regulatory compliance capabilities. Internationally Certified Standards Obtained and Scope of Coverage All major operating sites have implemented and maintained ISO 14001 Environmental Management System certification. The covered sites and validity periods are as follows: Dongguan Plant: Valid until 2026/11/12 Suzhou Plant: Valid until 2027/03/04 Kunshan Plant: Valid until 2027/12/26 Kaohsiung Plant 1: Valid until 2027/08/25 Kaohsiung Plant 2: Valid until 2027/03/04	No material deviation

Promotion Items	Implementation Status (Note 1)			Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description	
			Malaysia Plant: Valid until 2027/06/16	
(II) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	Yes		(II) Kaimei Group promotes energy and resource management by integrating ISO 14001 and ISO 14064-1 management systems, and plans to implement ISO 50001 to establish energy-saving coordination and energy management mechanisms. Through measures such as replacing high-energy-consuming equipment, introducing high-efficiency production lines, and optimizing processes, the Group continuously reduces overall energy consumption and improves energy efficiency per unit of output value. Based on greenhouse gas inventory results and operational needs, the Group has set medium- and long-term electricity consumption and carbon emission reduction targets using 2024 as the base year, planning to reduce overall electricity consumption and carbon emissions by 1% annually, with rolling reviews of annual achievement to strengthen energy performance management. Regarding environmental management of raw materials and products, Kaimei Group requires suppliers and its own products to comply with hazardous substance restriction regulations such as RoHS, REACH, IATF 16949, and halogen-free standards. The Group is also developing a product life cycle assessment (LCA) process and continuously optimizing green processes and material selection to reduce environmental impact.	No material deviation
(III) Has the Company evaluated the potential risks and opportunities posed by climate	Yes		(III) Kaimei Group references the TCFD framework to assess the potential risks and opportunities that climate change poses to the enterprise, both present and future, through cross-departmental risk inventories and financial impact analyses, and plans corresponding response measures accordingly. Regarding physical risks, the financial impacts of extreme climate events are assessed, including potential operational disruptions, asset losses, and related expenditures. Regarding transition risks and opportunities, Kaimei Group, in response to climate policies, carbon pricing mechanisms, and customer decarbonization requirements, is progressively investing in energy-saving equipment, low-carbon processes, and renewable energy. Transition costs	No material deviation

<table>
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<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td>change for its business now and in the future and adopted relevant measures to address them?</td><td></td><td></td><td>are regarded as necessary investments for medium- and long-term operational resilience and the creation of climate business opportunities, with ongoing assessment of their impact on profitability, capital structure, and cash flow through capital budgeting and enterprise risk management processes.
Risk Dimension:
<table><tr><th>Item</th><th>Specific Content</th><th>Potential Financial Impact / Influence</th><th>Response Measures</th></tr><tr><td>Extreme Climate Events</td><td>Extreme weather conditions such as high temperatures, heavy rainfall, and flooding cause operational disruptions at plants, equipment damage, and supply chain disruptions.</td><td>Operational disruptions, revenue losses, asset write-offs, and increased repair and insurance costs.</td><td>Strengthen plants’ disaster resilience, establish emergency response plans, and enhance protective capabilities.</td></tr><tr><td>Water Resource Scarcity</td><td>Low rainfall and drought lead to water use restrictions, affecting process stability and production capacity.</td><td>Rising water procurement costs, operational disruptions, capacity constraints, and order losses.</td><td>Establish a water recycling system.</td></tr><tr><td>Raw material price volatility</td><td>Climate anomalies lead to unstable raw material supply and significant price fluctuations.</td><td>Increased production costs, declining gross margins, and rising inventory management pressure.</td><td>Track inventory, develop alternative supply sources, increase stock levels, enhance procurement flexibility, and monitor consumption.</td></tr></table></td><td></td></tr>
</table>

Promotion Items	Implementation Status (Note 1)						Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description				
			Long-term climate change	Long-term rising temperatures and shifts in climate zones affect long-term operational risks.	Increased capital expenditures and heightened long-term operational risk.	Increase capital expenditures to strengthen plant facilities.	
			Carbon fees and greenhouse gas regulations	Increasingly stringent domestic and international greenhouse gas reduction requirements, carbon taxes, and renewable energy regulations necessitate continued investment in carbon inventory, carbon reduction, and compliance costs.	Rising green energy and carbon fee costs, declining gross margins, increased capital expenditures, higher financing costs, and reduced revenue (risk of order loss).	Establish a Sustainable Development Committee to monitor regulatory developments and analyze carbon rights.	
			Customer sustainability and carbon reduction requirements	Customers require greenhouse gas emissions and carbon reduction performance to be included in supplier evaluation criteria; failure to meet standards may result in order loss or demands for price reductions.	Reduced revenue, declining gross margins, and the need for greater investment in carbon reduction.	Strengthen carbon inventory practices, improve carbon reduction efficiency, and proactively communicate with customers regarding the requirements.	
			Low energy consumption and	Continued investment in low-carbon processes, energy-efficient equipment, renewable energy, and	Rising R&D and equipment investment costs, short-term gross margin pressure, and	Promote energy-saving and circular economy product development to	

Promotion Items	Implementation Status (Note 1)						Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description				
			environmental innovation	circular economy product development is required; failure to do so will impact competitiveness.	increased capital expenditures.	enhance product added value.	
			Market and consumer preferences	Growing demand for green products, while demand for high-carbon products will decline, leading to a structural shift in the market.	Wasted sales costs for non-green products, with negative impacts on market share and brand image.	Expand the green product line, invest in new product research and development, and enhance brand image.	
			Corporate Image and ESG Ratings	Lack of active carbon reduction efforts or insufficient information disclosure transparency will affect ESG ratings and investor confidence.	Increased financing costs, stock price volatility, and damage to brand value.	Improve information disclosure and strengthen ESG governance and communication.	
			Failure to Obtain International Initiative Certifications	Failure to obtain international sustainability initiative certifications such as CDP, SBTi, RBA, and Ecovadis makes it impossible to meet the requirements of international brands/customers, affecting supply chain position and	Loss of international orders, higher market entry barriers, lagging ESG ratings, reduced financing and investment opportunities, and damage to brand image.	Plan to obtain CDP, SBTi, RBA, and Ecovadis certifications in accordance with industry trends, improve data and disclosure practices, and actively participate in international initiatives.	

Promotion Items	Implementation Status (Note 1)						Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description				
				international competitiveness.			
			Failure to Implement Internal Carbon Pricing	Failure to internalize carbon emission costs, lack of investment decisions and risk management using carbon pricing as a cost expansion basis, difficulty in proactively responding to carbon taxes, carbon border adjustments, and other policy or market changes, and insufficient incentives for carbon reduction actions.	Difficulty in effectively managing carbon risks, insufficient motivation for carbon reduction investment, future exposure to carbon cost pass-through, passive absorption of policy impacts, and loss of cost competitiveness and customer orders.	Introduce an internal carbon pricing mechanism according to the planned schedule, internalize carbon costs, enhance incentives for energy-saving and carbon reduction investments, and strengthen carbon reduction resilience and risk management capabilities.	
			Impact Quantification Capability	It is necessary to develop the capability to quantify the impact of climate change on the company, utilizing methods such as scenario analysis and stress testing to incorporate climate risks into financial statement preparation, capital expenditure decisions, and financial planning.	Insufficient quantification will lead to incomplete climate risk disclosure, affecting capital market trust and valuation, and may even result in misallocation of capital.	Establish a climate financial impact assessment mechanism, strengthen scenario analysis, introduce TCFD scenario analysis, and improve financial transparency and decision-making quality.	

<table>
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<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>Supply Chain Carbon Reduction</td><td>Small- and medium-sized suppliers are lagging in carbon reduction progress, carbon emission data is unstable, making it difficult to monitor supply chain carbon emissions, unable to meet the requirements of international brands, customers, and brand owners, and at risk of being excluded from the supply chain or losing orders.</td><td>Difficulty in achieving net-zero targets, loss of supply chain orders, damage to brand image, increasing carbon reduction pressure from customers, and facing greater compliance and audit pressures.</td><td>Establish a supplier carbon emission database, promote supply chain inventory and carbon reduction guidance, set supplier carbon reduction targets and assessment mechanisms, and drive collective action across the supply chain.</td></tr>
</table>
Opportunity Dimension:
<table>
<tr><th>Item</th><th>Specific Content</th><th>Potential Financial Impact / Influence</th><th>Response Measures</th></tr>
<tr><td>Market Growth</td><td>Surge in demand for energy storage equipment drives demand for capacitor/fan products.</td><td>Revenue growth and increased market share.</td><td>Expanding the green product line, investing in key component R&D, and capturing carbon neutrality business opportunities.</td></tr>
<tr><td>Implementing Carbon Footprint</td><td>Obtaining carbon footprint certification for products helps</td><td>Expanding into international markets and enhancing brand competitiveness.</td><td>Promoting product carbon footprint certification and strengthening supply</td></tr>
</table>
</td><td></td></tr>
</table>

<table>
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<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td><table>
<tr><td></td><td>secure international orders.</td><td></td><td>chain carbon management.</td></tr>
<tr><td>Innovative Carbon Reduction Technologies</td><td>Carbon reduction measures including smart factories, solar rooftops, and LED lighting.</td><td>Energy saving and carbon reduction deliver long-term cost advantages and improve ESG ratings.</td><td>Continuing to invest in energy-saving equipment and renewable energy to increase the proportion of green electricity used.</td></tr>
</table></td><td></td></tr>
<tr><td>(IV) Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for</td><td>Yes</td><td></td><td>(IV)
Greenhouse Gas Management
Greenhouse Gas Emissions for the Most Recent Two Fiscal Years (Note 3)
<table>
<tr><th>Consolidated Group</th><th>2024</th><th>2025</th><th>Difference %</th></tr>
<tr><td>Scope 1 (tonnes)</td><td>774.20</td><td>731.7</td><td>-5.49%</td></tr>
<tr><td>Scope 2 (tonnes)</td><td>44774.32</td><td>44161.48</td><td>-1.37%</td></tr>
<tr><td>Subtotal (tonnes)</td><td>45548.52</td><td>44893.18</td><td>-1.44%</td></tr>
<tr><td>Operating Revenue (NT$ millions)</td><td>5263.97</td><td>5545.49</td><td>5.35%</td></tr>
<tr><td>Scope 1 + Scope 2 Intensity</td><td>8.65</td><td>8.10</td><td>-6.44%</td></tr>
<tr><td>Scope 3 (tonnes)</td><td>14288.73</td><td>39115.41</td><td></td></tr>
</table>
Kaimei Electronic Corp. has completed greenhouse gas inventories for 2024 and 2025, covering Scope 1 and Scope 2 emissions, with certain operational Scope 3 emissions disclosed in the notes. Combined Scope 1 and Scope 2 emissions in fiscal year 2024 were approximately 45,548.52 tonnes CO_2e, and approximately 44,893.18 tonnes CO_2e in fiscal year 2025, representing an overall reduction of approximately 1.44%. Scope 1 emissions decreased from 774.20 to 731.70 tonnes CO_2e (a reduction of approximately 5.49%), while Scope 2 emissions decreased from 44,774.32 to 44,161.48 tonnes CO_2e (a reduction of</td><td>No material deviation</td></tr>
</table>

Promotion Items	Implementation Status (Note 1)			Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description	
greenhouse gas reduction, reduction of water consumption, or management of other wastes?			approximately 1.37%), indicating that the Company's energy-saving measures and energy management initiatives have begun to yield results. Using fiscal year 2024 as the base year, the Company has established a reduction policy of "decreasing Scope 1 and Scope 2 greenhouse gas emission intensity by 1% annually," with operating revenue as the output indicator. In fiscal year 2025, revenue grew by approximately 5.35%, and the Scope 1 and Scope 2 emission intensity decreased from 8.65 to 8.10 (a reduction of approximately 6.44%), demonstrating that the Company has effectively reduced per-unit output emission intensity through measures such as improved energy efficiency, equipment and process optimization, electricity management, and the introduction of renewable energy. Water Resource Management (Note 4) From 2024 to 2025, the Group's total water consumption increased from 467,899.11 cubic meters to 533,469.36 cubic meters, primarily due to the expansion of operational scale and increased production capacity. During the same period, revenue grew from NT$5,263.97 million to NT$5,545.49 million, reflecting a synchronized growth trend between water consumption and revenue. In terms of water use efficiency, the "water intensity" (cubic meters per million NT dollars of revenue) rose from 88.89 to 96.20, indicating an increase in water consumption per unit of revenue and a slight decline in water use efficiency compared to the previous year, though the overall level remained relatively stable. The Company has established a medium-term management target of "reducing water intensity by 2% annually," and continues to gradually reduce water demand per unit of output through process optimization, the introduction of water-saving technologies, and equipment improvements, in order to mitigate the impact of operational growth on water resources.	

<table>
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<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td>Regarding water recycling and reuse, the Kaohsiung Plant has implemented a process water circulation and recovery system. In 2025, the volume of recycled water was approximately 41,975 cubic meters, and the water recycling rate (external water intake plus recycled water) was approximately 27.82%, demonstrating the effectiveness of circular water utilization. The Dongguan Plant operates under the principles of "water conservation first, circular utilization, and compliance management." Starting from 2025, the plant has promoted the reuse of recovered water, utilizing non-process wastewater for purposes such as greening and cleaning within the plant premises. The total annual recycled water volume was approximately 11,865 cubic meters, with a water recycling rate of approximately 11.84%. Going forward, the Company will continue to increase the proportion of water recovery and reuse at each plant based on their respective water usage characteristics, in support of the management target of achieving year-on-year improvement in water intensity.
<table>
<tr><th>Unit: Degree (cubic meters)</th><th>2024</th><th>2025</th></tr>
<tr><td>Group Total Water Consumption</td><td>467899.11</td><td>533469.36</td></tr>
<tr><td>Group Revenue (NT$ millions)</td><td>5,263.97</td><td>5,545.49</td></tr>
<tr><td>Water Intensity (cubic meters/NT$ million)</td><td>88.89</td><td>96.2</td></tr>
</table>
Waste Management (Note 5)
In pursuit of sustainable resource reuse, Kaimei Electronic Corp. prioritizes in-plant reuse of waste to reduce raw material consumption, followed by recycling and recovery, and only resorts to incineration or landfill as a last option.
<table>
<tr><th>Unit: Metric tons</th><th>2024</th><th>2025</th></tr>
<tr><td>Hazardous Waste</td><td>777.41</td><td>907.60</td></tr>
<tr><td>Non-Hazardous Waste</td><td>418.42</td><td>336.88</td></tr>
</table></td><td></td></tr>
</table>

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<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td><table>
<tr><td>Total (metric tons)</td><td>1195.83</td><td>1244.48</td></tr>
<tr><td>Group Consolidated Revenue (NT$ millions)</td><td>5263.97</td><td>5545.49</td></tr>
<tr><td>Intensity (metric tons/NT$ million)</td><td>0.23</td><td>0.22</td></tr>
</table>

The Company has established a waste statistics and management mechanism to regularly compile data on the generation and disposal of various types of waste and to track annual changes. Total waste volumes in 2024 and 2025 were 1,195.83 metric tons and 1,244.48 metric tons, respectively, which is broadly consistent with the growth trend in operational scale. To measure management effectiveness, the Company uses "waste intensity (metric tons per NT$ million of consolidated revenue)" as a reduction indicator, with a target of achieving a 1% reduction annually. In 2025, waste intensity decreased from 0.23 in the previous year to 0.22, a reduction of approximately 1.3%, indicating continued improvement in waste generation efficiency and the achievement of the Company's established waste reduction policy.</td><td></td></tr>
<tr><td>IV. Social Issues
(I) as the company formulated relevant management policies and procedures in</td><td>Yes</td><td></td><td>(I)
The Kaimei Group strictly complies with labor and human rights regulations applicable at each of its operating locations, and supports and adheres to internationally recognized human rights instruments, including the UN Universal Declaration of Human Rights, the UN Global Compact, the International Labour Organization Conventions, and the Responsible Business Alliance (RBA) Code of Conduct, and has formulated and published a human rights policy.

Human Rights Management Policy and Specific Measures</td><td>No material deviation</td></tr>
</table>

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<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td>accordance with relevant laws and regulations and international human rights conventions?</td><td></td><td></td><td>
<table>
<tr><th>Human Rights Dimensions</th><th>Specific Measures</th></tr>
<tr><td>Safe and Healthy Workplace</td><td>Conducting regular employee health examinations and strengthening occupational safety and health inspections and improvement actions.</td></tr>
<tr><td>Prohibition of Discrimination and Harassment</td><td>Establishing anti-discrimination and anti-harassment regulations, initiating investigations and handling procedures for violations.</td></tr>
<tr><td>Prohibition of Forced Labor and Overwork</td><td>Managing overtime hours and shift scheduling, ensuring leave entitlements, and prohibiting forced labor in any form.</td></tr>
<tr><td>Psychological Safety and Workplace Bullying Prevention</td><td>Establishing care and reporting mechanisms to handle and track improvement of workplace bullying or inappropriate treatment cases.</td></tr>
<tr><td>Personal Data and Privacy Protection</td><td>Formulating personal data management policies, restricting the scope of collection and use, and implementing access control.</td></tr>
<tr><td>Freedom of Speech and Association</td><td>Providing employees with channels for feedback and communication, and respecting their right to join trade unions or related organizations in accordance with the law.</td></tr>
<tr><td>Grievance and Remedy</td><td>Establishing anonymous grievance channels and handling procedures, regulating completion deadlines, and prohibiting</td></tr>
</table>
</td><td></td></tr>
</table>

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<tr><td></td><td></td><td></td><td>
<table>
<tr><td></td><td>retaliation against complainants.</td></tr>
<tr><td>Work-Life Balance</td><td>Childcare-related benefits, with flexible shift scheduling or leave arrangements based on operational needs.</td></tr>
</table>
Human Rights Protection Training
Incorporating relevant regulatory compliance content into new employee training programs, including: prevention of sexual harassment, code of ethical conduct, and prohibition of unlawful workplace infringement. Providing comprehensive education and training for personnel engaged in occupational safety and health operations, enabling them to possess sufficient competence, effectively perform their duties, and ensure employee safety. Examples include: occupational safety and health supervisor training, first aid personnel training, and fire safety management personnel training. Conducting an approximately 30-minute digital course on labor human rights for new employees, which covers: the definition of labor human rights, an introduction to its development history, types of human rights, and the regulations governing key labor human rights protection issues.
</td><td></td></tr>
<tr><td>(II) Has the Company established and implemented reasonable employee</td><td>Yes</td><td></td><td>(II)
1. Employee Compensation Policy
The Kaimei Group formulates a competitive compensation policy based on its operational scale and market standards. Each year, external salary surveys are referenced and combined with individual performance and organizational contributions to adjust salaries, balancing external competitiveness and internal equity. The Group also ensures transparency and consistency in salary adjustments and promotions through a job grading and performance appraisal system.</td><td>No material deviation</td></tr>
</table>

Promotion Items	Implementation Status (Note 1)			Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description	
welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?			2. Employee Welfare Measures The Group has established a Staff Welfare Committee, which allocates welfare funds in accordance with applicable regulations to provide a variety of employee benefits, including employee travel subsidies, wedding and funeral allowances, childbirth subsidies, children's education assistance, regular health check-ups, and group insurance, in order to help employees balance work and family care responsibilities. The Company also provides a comprehensive leave policy and related welfare resources to support employees in maintaining physical and mental well-being and achieving work-life balance. 3. Diversity and Inclusive Workplace In pursuit of diversity and equality, Kaimei Group continues to monitor gender pay gaps and promotion opportunities, promotes the principles of equal pay for equal work and fair performance evaluation, and encourages employment of individuals from diverse backgrounds and disadvantaged groups through inclusive workplace measures, fostering a welcoming and attractive work environment. In 2025, female employees accounted for an average of 49.59% of the total workforce, and female managers accounted for an average of 37.04%, demonstrating the Company's concrete achievements in diversity and gender equality. 4. Linkage Between Business Performance and Employee Compensation In accordance with the Company's Articles of Incorporation, after offsetting accumulated deficits with profits for the year, if a surplus remains, no less than 0.2% of pre-tax profits shall be allocated as employee compensation. Year-end bonuses are also distributed based on business performance, ensuring that operating results are appropriately reflected in employee remuneration and that profits are shared with employees. This	

Promotion Items	Implementation Status (Note 1)			Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description	
			approach closely links the Company's long-term business performance with employee contributions, strengthening cohesion and a sense of belonging. 5. Employee Feedback and Satisfaction Management Kaimei Group places great importance on communication and feedback with employees. In addition to timely understanding of employee needs through day-to-day supervisor communication, employee forums, and feedback channels, the Group also conducts regular employee opinion and satisfaction surveys. The 2025 survey covered areas including working conditions, compensation and benefits, communication and collaboration, supervisory leadership, and career development. The overall satisfaction score was 3.5 out of 5. Improvement and follow-up plans were subsequently formulated based on the survey results, serving as an important basis for adjusting compensation and benefits and optimizing the work environment.	
(III) Does the Company provide employees with a safe and healthy working environment, and implement regular safety	Yes		(III) Kaimei Group has established and operates an environmental and occupational safety and health management system, which has been certified to ISO 45001. Safe and healthy working conditions are provided in accordance with relevant regulations and international standards, with management scope covering employees, non-employee workers, suppliers, contractors, and other workplace members. Each year, the Group conducts internal audits prior to external certification, applying the Plan-Do-Check-Act (PDCA) cycle to review management systems and on-site implementation, continuously improving management practices and working toward a zero-incident goal. Regarding occupational injury management, the number of work-related injuries and their proportion of the total workforce were 6 persons (0.3%) in 2024 and 4 persons (0.19%) in 2025, occurring primarily at production sites in Kaohsiung, Kunshan, Dongguan, Suzhou, and Malaysia. No fatal occupational injury incidents occurred in either year. Through incident	No material deviation

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td>and health education for employees?</td><td></td><td></td><td>investigations and root cause analyses, the Company reviews operational procedures and equipment safeguards, and strengthens entry inspections, hazard communication, and on-site supervision for high-risk processes and contracted operations, in order to reduce the likelihood of recurring incidents.

<table>
<tr><th rowspan="2">Number of Persons / Days / Year</th><th colspan="2">2024</th><th colspan="2">2025</th></tr>
<tr><th>Number of Work-Related Injuries / Disabilities</th><th>Days</th><th>Number of Work-Related Injuries / Disabilities</th><th>Days</th></tr>
<tr><td>Total Number of Work-Related Injuries / Days</td><td>6</td><td>341</td><td>4</td><td>237</td></tr>
<tr><td>Total Number of Employees</td><td>2012</td><td></td><td>2076</td><td></td></tr>
<tr><td>Proportion of Work-Related Injuries</td><td>0.30%</td><td></td><td>0.19%</td><td></td></tr>
</table>
In 2025, the number of fire incidents: 0; casualties: 0 persons; proportion of total employees: 0%;

Occupational Safety and Health (OSH) Education and Training Kaimei Group plans new employee safety and health courses, regular in-service awareness programs, and high-risk/special operation training in accordance with the annual education and training plan, and evaluates effectiveness based on the number of training sessions, participants, and total training hours. A total of OSH-related training sessions were conducted in 2025, accumulating a total of 10,617 training hours with 4,458 participants, averaging approximately 2.38 hours of training per person. Going forward, the coverage of all group employees and contracted personnel will be expanded, and course depth and content will be adjusted according to the risk characteristics of each plant, enhancing the risk identification and self-protection</td><td></td></tr>
</table>

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td></td><td></td><td></td><td>capabilities of both employees and non-employee workers.

<table><tr><th>Operating Locations</th><th>Total OSH Training Participants</th><th>Total OSH Training Hours</th><th>ISO 45001 Certified</th></tr><tr><td>Taipei</td><td></td><td></td><td>Non-primary Process Plants</td></tr><tr><td>Kaohsiung Plant</td><td>828</td><td>3112</td><td>Yes</td></tr><tr><td>Kunshan Plant</td><td>808</td><td>1321</td><td>No Plans to Obtain</td></tr><tr><td>Dongguan Plant</td><td>2099</td><td>3950</td><td>Yes</td></tr><tr><td>Suzhou Plant</td><td>665</td><td>2105</td><td>Yes</td></tr><tr><td>Malaysia Plant</td><td>58</td><td>129</td><td>Yes</td></tr><tr><td>Total</td><td>4458</td><td>10617</td><td>Average of 2.38 Hours per Participant</td></tr></table>
Regarding fire safety, taking the Taipei headquarters as an example, fire drills and safety awareness activities are regularly conducted and participated in accordance with the park's regulations, informing employees of key points such as fire reporting procedures, evacuation routes, and emergency assembly points. This strengthens employees' ability to respond to sudden incidents and safeguards their physical and mental health and workplace safety, echoing the spirit of UN Sustainable Development Goal SDG 8 'Decent Work and Economic Growth' and SDG 3 'Good Health and Well-being'.</td><td></td></tr>
<tr><td>(IV) Has the Company</td><td>Yes</td><td></td><td>(IV)
Kaimei Electronic Corp. promotes a consistent talent development policy in accordance with the company's vision and operational strategy, building a diverse and comprehensive training</td><td>No material deviation</td></tr>
</table>

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td>established effective career development training programs for employees? Describe the aspects (such as newcomer training, ongoing professional training, manager training, etc.) and scope (such as: managers at all levels, colleagues, etc.)</td><td></td><td></td><td>system to support employees' long-term career development. The company plans its training along four major directions: 'Onboarding Training, General Training, Professional Training, and Management Training,' covering regulatory compliance, general workplace skills, departmental professional expertise, digital transformation, and sustainability topics. Through job rotation and internal knowledge-sharing mechanisms, cross-departmental collaboration and key competency succession are strengthened, building the talent pool required for sustainable organizational management.

Taking the Taipei parent company as an example, the annual training plan is designed according to different functional dimensions. In addition to core business competency courses such as strategy and sales, the focus is also placed on talent development in sustainability governance and environmental topics. During the year, 'Strategy and Sales' related courses had 135 participants with a cumulative total of 472 hours, reflecting the company's emphasis on strengthening market and operational capabilities. 'Environmental Topics (Climate Change, Greenhouse Gas, Water, Waste)' courses had 13 participants with a cumulative total of 34 hours, complemented by 'Sustainability Governance (Human Rights, Integrity, Governance)' related courses with 35 participants and 210 hours, integrating sustainability topics into the core of career training and continuously enhancing employees' professional expertise in sustainability governance and environmental management through institutionalized education and training. Overall, the Taipei parent company recorded a total of 183 training participants and 716 cumulative training hours for the year, demonstrating the company's fundamental commitment to career competency development. Based on the annual course distribution and participation, there is room for improvement in the areas of leadership and sustainability-related social topics.

<table><tr><th>Item</th><th>Taipei Headquarters Training Course Categories</th><th>Number of Participants</th><th>Training Hours</th></tr><tr><td>1</td><td>Leadership Topics</td><td>0</td><td>0</td></tr></table></td><td></td></tr>
</table>

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Description</th></tr>
<tr><td>of the training programs and the status of their implementation</td><td></td><td></td><td>
<table>
<tr><td>2</td><td>Strategy and Sales Topics</td><td>135</td><td>472</td></tr>
<tr><td>3</td><td>Sustainable Environment Topics</td><td>13</td><td>34</td></tr>
<tr><td>4</td><td>Sustainable Society Topics</td><td>0</td><td>0</td></tr>
<tr><td>5</td><td>Sustainable Governance Topics</td><td>35</td><td>210</td></tr>
<tr><td></td><td>Total</td><td>183</td><td>716</td></tr>
</table>
In the future, the Company will identify competency gaps by job level and function, launch training programs for key areas (such as leadership competencies and employee diversity and inclusion), progressively strengthen courses related to managerial leadership and talent succession, and expand education and training on sustainability issues and supply chain management, in order to enhance the depth and breadth of overall training participation. At the same time, the Company will also introduce training effectiveness evaluation and learning progress tracking mechanisms in phases, ensuring that training outcomes are linked to employee career development and organizational performance, thereby enhancing the completeness and effectiveness of training programs.</td><td></td></tr>
<tr><td>(V) Does the company comply with the relevant laws and international standards with regards to</td><td>Yes</td><td></td><td>(V)
Product and Marketing Safety and Labeling
All products and services of Kaimei Electronic Corp. are conducted in accordance with relevant regulations and international standards. The Company places emphasis on customer health and safety throughout the design, manufacturing, and sales processes. All products comply with hazardous substance control regulations such as the EU RoHS and REACH directives, have obtained safety certifications from multiple countries, and are covered by product liability insurance to mitigate product liability risks and protect customer rights and interests. The Company has also established product labeling and documentation management</td><td>No material deviation</td></tr>
</table>

Promotion Items	Implementation Status (Note 1)			Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description	
customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?			procedures in accordance with quality management systems such as ISO 9001 and IATF 16949, ensuring that labeling and marketing information is accurate, not exaggerated, or misleading. Customer complaints and returns are handled in accordance with established procedures to safeguard consumer rights. **Customer Privacy, Information Security, and Complaint Mechanisms** Regarding customer privacy and information security, the Company complies with regulations such as the Personal Data Protection Act in accordance with the Sustainable Development Best Practice Principles and internal information security management regulations. The Company has also implemented the ISO/IEC 27001 information security management system (in Taipei and Kaohsiung), and protects customer data and transaction information security through a dedicated information security organization, technical safeguards, and education and training. The Company has also established contact points and complaint channels to receive and handle customer feedback and complaints regarding product quality, billing, or information security concerns. Investigations and responses are conducted in accordance with internal operating procedures to ensure that customer rights and interests are appropriately protected.	
(VI) Has the company formulated supplier	Yes		(VI) Kaimei Electronic Corp. has formulated the "Supplier Code of Ethical Conduct" as the basis for its supplier management policy. With reference to the spirit of the Responsible Business Alliance (RBA) international standards, the Company requires suppliers to comply with environmental protection regulations, provide safe and healthy working environments, and implement occupational safety and health management. The prohibition of child labor and	No material deviation

Promotion Items	Implementation Status (Note 1)			Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description	
management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?			forced labor, the elimination of discrimination, and the respect for labor human rights are also required, and these requirements are extended to upstream supply chains. In terms of implementation, Kaimei Electronic Corp. conducts qualification reviews for new suppliers and periodic evaluations and audits for existing suppliers. The aforementioned environmental, social, and governance requirements are incorporated into evaluation and inspection items using RBA questionnaire standards. At present, Class A and Class B suppliers are the primary targets, with the scope of sustainability management being expanded year by year. For suppliers whose evaluation results do not meet the requirements, the Company will, depending on the severity of the situation, require improvements within a specified period or adjust the cooperative relationship, so as to reduce supply chain risks in areas such as the environment, occupational safety and health, and labor human rights.	
V. Does the company	Yes		The Company published its first 2024 Sustainability Report (Chinese version) in August 2025, and plans to publish its second Sustainability Report in August 2026, including both a Chinese	No material deviation

Promotion Items	Implementation Status (Note 1)			Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary Description	
refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?			version and an English translation, for the purpose of disclosing the Company's non-financial information. The report is prepared with reference to internationally recognized standards and guidelines, including the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-related Financial Disclosures (TCFD), describing the Company's governance framework, management policies, and performance in the areas of environment, society, and corporate governance. As of the most recent reporting year, the Sustainability Report has not yet been submitted to a third-party verification body for assurance or verification opinions. In the future, the Company will assess the feasibility of obtaining third-party assurance based on regulatory requirements, industry practices, and the Company's development, in order to further enhance the reliability and credibility of disclosed information.	
If the Company has established the corporate Sustainable Development best practice principles based on the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies", please describe any deviation between the Principles and their implementation: The Company has established the corporate Sustainable Development best practice principles, which were approved by the Board of Directors and disclosed on the Company's website (https://jamicon.teapo.com), and there is no significant deviation between the Principles and their implementation.				
(VII) Other important information that helps to understand the implementation of sustainable development: Specific Implementation Plans and Achievements: The Company's sustainable development initiatives are driven by the Sustainability Development Committee, which proposes the "Sustainable Development Best Practice Principles" to the Board of Directors and coordinates company-wide corporate social responsibility goals and initiatives.				

<table>
<tr><td rowspan="2">Promotion Items</td><td colspan="3">Implementation Status (Note 1)</td><td rowspan="2">Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies</td></tr>
<tr><td>Yes</td><td>No</td><td>Summary Description</td></tr>
<tr><td colspan="5">
The Committee implements relevant corporate governance regulations, human resources policy planning, environmental protection and energy conservation measures, and ensures the execution of government-related energy conservation and carbon reduction plans. It also tracks implementation effectiveness to ensure sustainable development strategies are fully integrated into the Company's daily operations. Regular annual reports are submitted to the Board of Directors, with the most recent reports presented on November 12, 2025 and March 6, 2026.

The Company's sustainable development promotion and sponsorship achievements in 2025:

1. Sponsoring and promoting educational, arts, and cultural activities, with a donation of NT$4,000,000 to the YAGEO Foundation. Through sponsoring various exhibitions and educational programs, the Company promotes arts and culture in a variety of ways. We firmly believe that art has the power to transcend cultural boundaries, touch people's hearts, and integrate into daily life. We also hope that the foundation will become an important platform for promoting international arts and cultural exchange.

2. Responded to community care activities, during the Mid-Autumn Festival, members of the Sustainability Promotion Team collaborated with Chiefs of Village to distribute Mid-Autumn Festival gifts to marginalized households and check on their living conditions.

Operation Status of the Sustainable Development Committee in 2025
<table>
<tr><td>Date</td><td>Sessions, Contents of Proposal</td><td>Resolution Result</td></tr>
<tr><td rowspan="2">August 13, 2025</td><td>The 2nd session, 1st meeting
Election of the Convenor for the 2nd Sustainable Development Committee</td><td>Committee members unanimously elected Chairman Shao-Ping, Ru as the convenor of the 2nd Sustainable Development Committee</td></tr>
<tr><td>Approved the Company's 2024 Sustainability Report (Chinese version)</td><td>Approved by all attending members.</td></tr>
</table>
2025 Board of Directors' Supervision of Sustainable Development Implementation Status:
<table>
<tr><td>Date of Supervision</td><td>Item</td><td>Strategy and Objectives</td></tr>
</table>
</td></tr>
</table>

Promotion Items		Implementation Status (Note 1)			Differences and reasons between the Company's sustainable development practices and the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies
		Yes	No	Summary Description	
	2025/4/25~2024/11/12	Greenhouse Gas Inventory and Verification		Establish dedicated (concurrent) units, evaluate the number of dedicated (concurrent) personnel and their scope of responsibilities, and set up an internal verification unit. Formulate plans for talent training, strategic objectives, control mechanisms, internal verification, and external verification. Completed greenhouse gas inventory and conducted external verification. Completion of the 2024 Sustainability Report (Chinese Version)	

Note1: If "Yes" is selected in the operating status, please explain the important policies, strategies, and measures adopted, and the implementation status; if "No" is selected in the operating status, please specify the difference reason and explain related future policies and plans for strategies and measures in the column "Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof".

Note2: The principle of materiality refers to environmental, social and corporate governance issues that have significant impacts on the Company's investors and other stakeholders.

Note 3: For the greenhouse gas performance achievements at each of the Company's sites over the past two years, please refer to Section 1-1-1 Greenhouse Gas Inventory Information.

Note 4: The water consumption performance achievements at each of the Company's sites over the past two years are as follows:

Item (Unit)/year		2024	2025
KAIMEI ELECTRONIC CORP. (Non-production unit)	Water Withdrawal (m3)	1130.60	1150.36
	Recycled Water (m3)		,
	Water consumption (m³)	1130.6	1150.36
Consolidated Financial Report of Subsidiary--Teapo Electronics (Dongguan) Corp.	Water Withdrawal (m3)	91101.00	88314.00
	Recycled Water (m3)		11865.00
	Water consumption (m³)	91101.00	100179.00
Consolidated Financial Report of Subsidiary--Suzhou Kaimei Electronic Co., Ltd.	Water Withdrawal (m3)	4052.00	2416.00
	Recycled Water (m3)		
	Water consumption (m³)	4052.00	2416.00
Consolidated Financial Report of Subsidiary--Ralec Electronic Corporation	Water Withdrawal (m3)	99457.00	108920.00
	Recycled Water (m3)	41630.00	41975.00
	Water consumption (m³)	141087.00	150895.00
Consolidated Financial Report of Subsidiary--Ralec Electronic (Kunshan) Corporation	Water Withdrawal (m3)	49418.00	49605.00
	Recycled Water (m3)		
	Water consumption (m³)	49418.00	49605.00
Consolidated Financial Report of Subsidiary - Malaysia (ASJ)	Water Withdrawal (m3)	181110.51	229224.00
	Recycled Water (m3)	0.00	0.00
	Water consumption (m³)	181110.00	229224.00
Group Total	Water Withdrawal (m3)	426269.11	479629.36
	Recycled Water (m3)	41630.00	53840.00
	Water consumption (m³)	467899.11	533469.36
Group Revenue (NT$ millions)		5263.97	5545.49
Water Intensity (m3/Million NTD)		88.89	96.20

Note 5: The waste statistics performance achievements at each of the Company's sites over the past two years are as follows:

Item / Year		2024	2025
Target: Reduce emission intensity by 1%			
KAIMEI ELECTRONIC CORP. (Non-production unit)	Hazardous Waste	0.00	0.00
	Non-Hazardous Waste (General, Organic)	10.30	10.48
	Total	10.30	10.48
Consolidated Financial Report of Subsidiary--Teapo Electronics (Dongguan) Corp.	Hazardous Waste	99.61	134.16
	Non-Hazardous Waste (General, Organic)	232.72	84.62
	Total	332.33	218.78
Consolidated Financial Report of Subsidiary--Suzhou Kaimei Electronic Co., Ltd.	Hazardous Waste	6.74	7.96
	Non-Hazardous Waste (General, Organic)	13.50	16.70
	Total	20.24	24.66
Consolidated Financial Report of Subsidiary--Ralec Electronic Corporation	Hazardous Waste	280.64	377.37
	Non-Hazardous Waste (General, Organic)	54.04	103.16
	Total	334.68	480.53
Consolidated Financial Report of Subsidiary--Ralec Electronic (Kunshan) Corporation	Hazardous Waste	31.09	23.53
	Non-Hazardous Waste (General, Organic)	81.04	90.82
	Total	112.13	114.35
Consolidated Financial Report of Subsidiary - Malaysia (ASJ)	Hazardous Waste	359.33	364.58
	Non-Hazardous Waste (General, Organic)	26.82	31.11
	Total	386.15	395.69
Group Total	Hazardous Waste	777.41	907.60
	Non-Hazardous Waste (General, Organic)	418.42	336.88
	Total	1195.83	1244.48
Group Revenue (NT$ millions)		5263.97	5545.49
Intensity		0.23	0.22

V-1 Listed Company Climate-related Information:

1. Climate-related Information Implementation Status

Item	Implementation Status
1. Describe the board's and management's oversight and governance of climate-related risks and opportunities.	In response to the high uncertainty of climate change and the rapid evolution of policies, technologies, and markets, Kaimei Group has the Board of Directors authorize senior management to regularly convene cross-departmental executives to identify and review significant climate-related risks and opportunities for the Group - covering operational, supply chain, financial, and regulatory dimensions. This process also assesses the potential impacts of physical risks such as extreme rainfall, drought, typhoons, and high temperatures on each operational site, serving as a critical basis for adjusting operational strategies and capital expenditure decisions. A "Sustainable Development Committee" has been established under the Board of Directors, composed of directors with relevant professional backgrounds and senior management. The Committee holds at least one meeting per year and is responsible for formulating and reviewing important policies and action plans for Kaimei Group's sustainable development (including climate-related issues), medium- to long-term targets, and resource allocation. It regularly reviews, tracks, and revises implementation progress and outcomes, and reports to the Board of Directors at least once a year on climate change management and sustainability advancement, subject to the Board's supervision and guidance. The Committee also has cross-departmental working groups, among which the sustainability and environment-related group is responsible for climate change and environmental management system planning, compliance with relevant regulations and international standards, improvement of energy and resource use efficiency, greenhouse gas inventory and reduction strategies, climate change adaptation and operational resilience building, and other related issues. Cross-departmental meetings are convened as needed to coordinate and promote these efforts, in order to achieve environmental sustainability goals. In addition, the Kaimei Group's overall risk management mechanism has incorporated climate change into the enterprise risk management framework. Senior management regularly reviews climate-related policy and regulatory changes, industry trends, and customer and supply chain requirements through existing risk management processes, updates the identification results of climate risks and opportunities, and formulates countermeasures and control measures for significant climate risks. These are reported to the Sustainable Development Committee and the Board of Directors for discussion in a timely manner to enhance the effectiveness of climate-related risk management. The Audit Committee, in accordance with its authority, monitors the operation of significant risk management mechanisms, including climate-related risks, by reviewing financial reports and the effectiveness of internal control systems. It regularly receives audit result reports from internal audit units regarding environmental and climate-related regulatory compliance and risk management, and when necessary, requires management to propose improvement plans and track implementation results, thereby assisting the Board of Directors in strengthening oversight of climate-related risks and opportunities. Regarding compensation governance, the Kaimei Group will, in alignment with the IFRS S1 and S2 timelines, and evaluate through functional committees and the Board of Directors the feasibility of progressively incorporating key sustainability

Item	Implementation Status
	performance indicators, including climate targets, into the performance evaluation and compensation framework for senior management at an appropriate point in time.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	Based on its operational characteristics and climate scenario analysis, the Kaimei Group assesses the impact of climate-related risks and opportunities on its business, strategy, and finances, categorized into short-term (1–3 years), medium-term (3–5 years), and long-term (over 5 years). In the short term, extreme weather events, water resource shortages, and raw material price fluctuations may cause production line disruptions, capacity constraints, and increased procurement costs, thereby affecting revenue and gross margins. Rising carbon fees, green electricity costs, and heightened customer decarbonization requirements will increase operating costs and compress profit margins. In the medium term, continued investment in energy-saving equipment, low-energy-consumption processes, renewable energy, and other decarbonization measures, as well as the introduction of related management mechanisms, will increase R&D expenses and capital expenditures, placing short-term pressure on costs and profitability, but will help enhance product competitiveness and financing conditions. In the long term, climate change and the increasing frequency of extreme weather events may affect factory resilience and asset safety, thereby impacting operational continuity and supply capability. At the same time, carbon fees, green electricity, and related investments will become part of fixed costs. However, if opportunities in low-carbon products and green supply chains can be captured, it is expected to improve the cost of capital and support long-term growth and shareholder value.
3. Describe the financial impact of extreme weather events and transformative actions.	The Kaimei Group focuses on evaluating the financial impacts of extreme weather events, with emphasis on operational disruptions, asset damage, and related expenditure changes. When events such as extreme heat, heavy rainfall, or flooding occur, they may cause factory shutdowns, damage to equipment and inventory, and logistics disruptions, compressing production capacity and shipments in the short term, thus leading to a decline in operating revenue and increased inventory adjustment costs. Subsequent repairs and equipment replacements, activation of backup capacity, and enhanced insurance coverage will also be reflected in increased maintenance costs, insurance premiums, and capital expenditures, and may give rise to asset impairments. The Kaimei Group will also proactively invest in disaster prevention facilities and water resource management based on the exposure level of each location, gradually shifting the financial impact of extreme weather events from unexpected losses to predictable fixed expenditures. Regarding transition actions, in response to climate policies, carbon pricing, and customer decarbonization requirements, the Kaimei Group continues to invest in energy-saving equipment, low-carbon processes, renewable energy, and product decarbonization design. In the short term, this will drive up depreciation and operating costs and increase green electricity procurement expenditures, but will strengthen product premium capability and customer retention, as well as improve credit conditions and financing flexibility. Overall, transition-related costs are viewed as necessary investments for maintaining

Item	Implementation Status
	operational resilience and positioning for climate-related business opportunities in the medium to long term. The Group will manage their impact on profitability, cash flow, and financial structure through rigorous capital budgeting and financial planning.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Board of Directors of the Kaimei Group is the highest decision-making body for risk control within the Group, responsible for overseeing the overall risk governance framework and key risk management policies, and for staying informed of significant risk issues, including climate risks, through the Sustainable Development Committee and various functional committees. The Kaimei Group has incorporated climate change into its overall risk management system, requiring each business unit to simultaneously assess the physical and transition risks brought about by climate change when conducting annual risk assessments and preparing operational plans, and to incorporate these into the scope of operational, financial, and compliance risk management, in order to ensure alignment between risk control and operational strategy. The Sustainable Development Committee under the Board of Directors coordinates the management of climate and other sustainability issues, and in conjunction with existing risk management mechanisms, oversees senior management in establishing climate risk identification, assessment, and management processes. Each operational and support unit, in accordance with its functional responsibilities, regularly conducts risk identification and analysis from operational, financial, legal compliance, and ESG perspectives, incorporating climate-related risks (including policy and regulatory, technological, market, and physical risks) into the annual key risk list and risk matrix. Mitigation, transfer, acceptance, or control measures are formulated, and the results are consolidated by the responsible unit and reported to the Sustainable Development Committee and the Board of Directors, serving as the basis for adjusting operational strategies and resource allocation. At the same time, the Kaimei Group utilizes internal control and internal audit mechanisms to review the design and implementation effectiveness of climate risk management processes and control measures, incorporates the relevant results into the overall risk management report, and regularly reports to the Board of Directors and functional committees, forming a closed-loop management cycle from identification, assessment, and management to oversight. Going forward, the Group will further integrate climate-related risks and opportunities into its enterprise risk management system, in line with sustainability disclosure standards such as IFRS S2 and relevant regulatory guidelines, and will enhance the forward-looking approach and transparency of its risk management practices.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts	The Kaimei Group uses climate scenario analysis to examine its operational and financial resilience under different warming pathways. The scenario settings reference the SSPs from the IPCC AR6 and are adjusted into three representative scenarios: S1 "Accelerated Net Zero" (approximately 1.5–2°C, corresponding to a low-emission scenario), which assumes that countries adopt stringent decarbonization measures and carbon pricing ahead of schedule, resulting in significant short- to medium-term transition pressures but relatively lower long-term physical risks; S2 "Delayed / Current Policies" (approximately 2–3°C, corresponding to a medium-emission scenario), which assumes gradual policy implementation and delayed decarbonization actions, with both physical and transition risks increasing simultaneously in the medium to long term; and S3 "High Emissions /

Item	Implementation Status
used should be described.	Stagnation" (above 3°C, corresponding to a high-emission scenario), which assumes insufficient climate action, resulting in relatively low short-term carbon costs but significantly amplified risks of extreme weather events and asset damage. The relevant parameters are based on the most recent annual operational and financial data, combined with energy use and emission factors, production capacity and location configurations, and the sales structure of key markets. Carbon price, electricity price, and renewable energy proportion assumptions from publicly available sources such as the IPCC and IEA are referenced for estimation. In terms of financial impact assessment, the scenario analysis focuses on factors such as operating costs, capital expenditures, revenue, and asset values. Under the S1 scenario, carbon prices and green electricity costs rise rapidly, increasing energy and decarbonization investments in the short to medium term and compressing gross margins and cash flow. However, accelerated equipment replacement and low-carbon product deployment reduce future carbon cost exposure and strengthen order prospects and financing conditions. Under the S2 scenario, short-term financial pressure is relatively moderate; however, if the pace of decarbonization is slow, the Group will face concentrated investments and one-time transition costs in the medium to long term, as well as risks to orders and capital costs arising from heightened requirements from customers and financial institutions. Although Scenario S3 maintains lower carbon costs, the heightened risks of extreme climate events and water resources lead to significant increases in production disruptions, restoration, and insurance expenses. It also necessitates adjustments to production capacity and supply chain layouts, resulting in higher capital expenditures and potential asset impairments. Kaimei Group incorporates the above results into capital budgeting and risk management decisions to maintain financial resilience under various scenarios and safeguard the long-term interests of shareholders.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	**Response Plan** Kaimei Group has begun formulating an energy transition plan. Based on greenhouse gas inventory results, reduction measures have been planned separately for direct emissions from operational activities (Scope 1) and indirect emissions from energy use (Scope 2) to mitigate risks associated with climate change. Regarding transition risks, measures such as voluntary carbon reduction and increased use of renewable energy are adopted to address pressures from carbon fees, regulations, and customers' carbon reduction requirements. These measures include replacing and procuring high energy-efficiency equipment, introducing IoT intelligence to optimize processes, improving energy use efficiency, and reducing carbon emission intensity per unit of product. Plans are also in place to progressively increase the proportion of renewable energy usage (e.g., by leasing or self-building solar photovoltaic systems installed on factory rooftops) to address the risks of rising electricity prices and carbon costs. At the same time, on the supply chain side, plans are underway to incorporate carbon reduction requirements into supplier selection criteria to strengthen the carbon reduction resilience of the overall value chain.

Item	Implementation Status
	Regarding physical risks, based on the extreme climate risks at each business location, efforts are being made to strengthen protection and response capabilities against flooding, power outages, and other operational disruption scenarios. This includes reviewing plant drainage and protective facilities, backup power and key equipment disaster prevention plans, and adjusting plant disaster prevention investment and maintenance priorities based on climate scenario analysis results to reduce the risks of operational disruptions and asset losses caused by extreme climate events. **Metrics and Targets** Kaimei Group uses the year 2024 as the baseline year to establish metrics and targets for climate-related risk management, serving as the basis for identifying and managing physical risks and transition risks. Regarding transition risks, the Group's overall greenhouse gas emission intensity (emissions per unit of output value) is used as the core metric, with a target of reducing emission intensity by at least 1% per year. Energy consumption and energy intensity metrics are continuously tracked to reflect improvements in process and energy use efficiency. Regarding physical risks, with reference to the risk assessment results for flooding, extreme climate events, and power supply disruptions at each plant, a regular inventory and drill mechanism has been established. Key operational sites are required to continuously complete climate risk identification and disaster prevention plans to maintain vigilance and improve discipline against major climate risks, thereby strengthening Kaimei Group's operational resilience and long-term competitiveness under climate change.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	To drive low-carbon investments, strengthen energy use efficiency, and enhance internal carbon reduction incentives, Kaimei Group has introduced an internal carbon pricing mechanism. Following a proposal approved by the Sustainable Development Committee in the year 2026, the internal carbon price has been provisionally set at NTD 300 per tonne of CO_2 equivalent, and has been submitted to the Board of Directors as a reference for capital investment strategies and other major decisions. This carbon price level was determined by comprehensively considering domestic and international carbon fees and carbon market prices, future climate policy and carbon price projections, and by referencing the average abatement cost of Kaimei Group's existing energy-saving and carbon reduction projects. It also retains the flexibility to be adjusted in a rolling manner in the future based on changes in external carbon prices and the Group's carbon reduction targets. In practical application, when Kaimei Group evaluates investment projects such as equipment replacement, capacity expansion, and energy-saving solutions, it multiplies estimated emissions by the internal carbon price and incorporates this into economic benefit analyses. This simulates potential future carbon costs under various scenarios and compares the long-term financial impacts of different options, prioritizing solutions that offer both carbon reduction and financial benefits. Going forward, plans are in place to align with greenhouse gas inventory and reduction target management by gradually integrating internal carbon pricing into the annual budgets and performance reviews of each business unit, making carbon costs a common benchmark for management decisions and operational management, and strengthening the execution of the low-carbon transition.

Item	Implementation Status
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	Kaimei Group currently does not use the purchase of Renewable Energy Certificates (RECs) as a primary means of achieving carbon reduction targets. At this stage, the priority strategy remains the development or leasing of rooftop solar energy systems. Suzhou has introduced solar power generation through leasing to reduce Scope 2 emissions and diversify electricity price fluctuation risks. The Malaysia Plant has also initiated the self-construction of solar power generation equipment. In 2025, electricity generated from solar power amounted to approximately 809,628 kWh (Suzhou Plant). In the future, installed capacity will continue to be expanded based on local regulations and site conditions to increase the proportion of renewable energy in overall electricity consumption. Kaimei Group currently does not use carbon offset projects on a large scale to achieve carbon reduction targets. In the future, if carbon offsets or the purchase of RECs are required for compliance purposes or strategic planning needs, priority will be given to projects with international certification or government approval. The types of carbon reduction credit sources (e.g., reforestation, renewable energy) and annual usage will be disclosed to ensure the authenticity and transparency of carbon reduction benefits.
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below)	Kaimei Group is progressively advancing greenhouse gas inventory and assurance operations in accordance with the ISO 14064-1 standard, and has set a short-term reduction target of reducing annual greenhouse gas emissions by 1% compared to the base year, serving as the foundation for subsequent medium- and long-term carbon reduction pathways. The inventory scope prioritizes sites with operational control within the consolidated financial statements, and Scope 1 and Scope 2 emissions are gradually incorporated based on risk exposure and data accessibility. Among these, sites in Dongguan, Suzhou, Kunshan, and Kaohsiung have completed the most recent annual greenhouse gas inventory and obtained third-party verification reports to ensure the completeness and reliability of emissions information. Kaimei Group continues to apply the principle of an annual 1% reduction target, supported by strategies and concrete action plans including energy-saving improvements, equipment replacement, and the introduction of renewable energy. In conjunction with the inventory and assurance results disclosed in Tables 1-1 and 1-2, the Group continuously reviews the reduction performance and target achievement progress of each site as the basis for adjusting carbon reduction strategies and investment priorities.

1.1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse gas inventory information

Describe the emission volume (metric tons CO2e), intensity (metric tons CO2e/NT$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

1. The parent company entity began its inventory in 2023.

2. Subsidiaries in the consolidated financial report began their inventory in 2023.

Kaimei Group completed the Scope 1 and Scope 2 inventory and verification for major sites in 2024 and 2025, and continues to refine Scope 3 categories. Please refer to the table below for the implementation status of each plant:

Year		2024	2025	External Verification Certificate Number and Level of Assurance
Item (Unit)		Emission volume (tons CO2e)	Emission volume (tons O2e)	
KAIMEI ELECTRONIC CORP. (Non-production unit)	Scope 1	0.99	0.99	Self-inventory
	Scope 2	96.34	105.68	
	Scope 3	25.15	76.82	
	Subtotal	122.48	183.49	
Consolidated Financial Report of Subsidiary-Teapo Electronics (Dongguan) Co., Ltd.	Scope 1	134.36	73.86	Complete assurance information will be disclosed in the Sustainability Report
	Scope 2	7873.24	7698.43	
	Scope 3	8963.00	25942.99	
	Subtotal	16970.60	33715.28	
Consolidated Financial Report of Subsidiary-Suzhou Kaimei Electronic Co., Ltd.	Scope 1	31.32	27.00	Hangzhou Wantai Certification Co., Ltd. Certificate number: 15/ WITGHG2026041 Assurance Standard: ISO 14064-1:2018 2025 Assurance Level: Reasonable Assurance
	Scope 2	1249.33	306.96	
	Scope 3	2544.70	878.49	
	Subtotal	3825.35	1212.45	
Consolidated Financial Report of Subsidiary--Ralec Electronic Corporation	Scope 1	217.70	218.98	Complete assurance information will be disclosed in the Sustainability Report
	Scope 2	6746.46	6880.87	
	Scope 3	2609.43	3764.67	

	Subtotal	9573.59	10864.52	
Consolidated Financial Report of Subsidiary--Ralec Electronic (Kunshan) Corporation	Scope 1	373.76	399.14	Beijing New Era Certification Co., Ltd. No.:19826GHGB00002R0M Assurance Standard: ISO 14064-1:2018 2025 Assurance Level: Reasonable Assurance
	Scope 2	7491.86	7595.62	
	Scope 3	146.45	5541.94	
	Subtotal	8012.07	13536.70	
Consolidated Financial Report of Subsidiary - Malaysia (ASJ)	Scope 1	16.07	11.73	MY CO2 Certification Sdn. Bhd. No.:GHG-ISO 14064(1)-260018 Assurance Standard: ISO 14064-1:2018 2025 Assurance Opinion: Limited Assurance
	Scope 2	21317.09	21573.92	
	Scope 3	-	2910.50	
	Subtotal	21333.16	24496.15	
Total Group Emissions	Scope 1	774.20	731.7	
	Scope 2	44774.32	44161.48	
	Scope 1+2 Subtotal	45548.52	44893.18	
	Scope 3	14288.73	39115.41	
	Scope 1+2+3 Total	59837.24	84008.59	
Group Revenue (NT$ millions)		5263.97	5263.97	
Intensity (Scope 1+2)		8.65	8.10	

Note 1: Direct emissions (Scope 1, emissions directly from sources owned or controlled by the company), energy indirect emissions (Scope 2, indirect greenhouse gas emissions from imported electricity, heat, or steam), and other indirect emissions (Scope 3, emissions generated by company activities that are not energy indirect emissions but come from emission sources owned or controlled by other companies).

Note 2: The data coverage scope for direct emissions and energy indirect emissions should be implemented according to the timeline specified in the order under Paragraph 2, Article 10 of these Standards. Information on other indirect emissions may be disclosed voluntarily.

Note 3: Greenhouse gas inventory standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 published by the International Organization for Standardization (ISO).

Note 4: The greenhouse gas emission intensity may be calculated per unit of product/service or revenue, but at minimum, data calculated based on revenue (NT$ million) should be described.

1-1-2 Greenhouse Gas Verification Information

Describe the verification status for the most recent two years as of the annual report printing date, including verification scope, verification institution, verification standards, and verification opinion.
As shown in Table 1-1-1

Note 1: Implementation should follow the timeline specified in the order under Paragraph 2, Article 10 of these Standards. If the company has not obtained a complete greenhouse gas verification opinion by the annual report printing date, it should note that "Complete verification information will be disclosed in the sustainability report." If the company does not prepare a sustainability report, it should note that "Complete verification information will be disclosed on the Market Observation Post System," and the complete verification information should be disclosed in the following year's annual report.
Note 2: The verification institution should comply with the relevant regulations for sustainability report verification institutions established by the Taiwan Stock Exchange Corporation and the Taipei Exchange.
Note 3: The disclosure content can refer to the best practice reference examples on the Taiwan Stock Exchange Corporate Governance Center website.

1.2 Greenhouse Gas Reduction Goals, Strategies, and Specific Action Plans

Describe the greenhouse gas reduction baseline year and its data, reduction targets, strategies, specific action plans, and the achievement status of reduction targets.
1. The base year for greenhouse gas reduction is 2024 2. The reduction target is a 1% annual decrease in intensity 3. Strategies and Specific Action Plans: ● Investing in high energy-efficiency equipment, introducing energy-saving improvements, and replacing outdated equipment ● Introducing solar power generation equipment through self-construction or leasing to increase the proportion of renewable energy usage 4. Achievement in 2025: Revenue grew by 5%, and Scope 1+2 intensity decreased from 8.65% in 2024 to 8.1% in 2025, meeting the expected reduction target.

Note 1: Implementation should follow the timeline specified in the order under Paragraph 2, Article 10 of these Standards.
Note 2: The baseline year should be the year in which the inventory based on the consolidated financial report boundary is completed. For example, according to the order specified in Paragraph 2, Article 10 of these Standards, companies with capital of NT$10 billion or more should complete the inventory of the consolidated financial report for 2024 by 2025, so the baseline year is 2024. If a company has completed the inventory of the consolidated financial report in advance, it may use that earlier year as the baseline year. Additionally, the baseline year data may be calculated using a single year or an average of multiple years.
Note 3: The disclosure content can refer to the best practice reference examples on the Taiwan Stock Exchange Corporate Governance Center website.

(VI) Implementation of ethical corporate management, deviation from "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies", and reasons for deviation

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary Description	
I. Establishing Ethical Corporate Management Policy and implementation measures (I) Has the Company established the ethical corporate management policies approved by the Board of Directors and specified in its rules and external documents the ethical corporate management policies and practices and the commitment of the Board of Directors and senior management to rigorous and thorough implementation of such policies? (II) Has the Company established a risk assessment mechanism against unethical conduct, analyze and assess business activities within its business scope which are at a higher risk of being involved in unethical conduct on a regular basis, and establish unethical conduct prevention programs accordingly, which shall at least include the preventive measures specified in Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies"?	Yes Yes Yes		(I) The Board of Directors of the Company has approved the Corporate Governance Best Practice Principles and the Guides on Procedures and Behaviors of Integral Business Operations, both of which have been disclosed on the Company's website; https://jamicon.teapo.com (II) In accordance with the Corporate Governance Best Practice Principles, the Company strictly forbids Directors, Managerial Officers, and employees to conduct the following behaviors, and checks and monitors them through internal audit procedures, so as to establish integral business operations: 1. Offering and receiving bribes. 2. Illegal political contributions. 3. Improper charitable donation or sponsorship. 4. Offering or accepting unreasonable gifts, hospitality or other improper benefits. 5. Infringing upon business secrets, trademark rights, patent rights, copyright and other intellectual property. 6. Engaging in unfair competition. 7. Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacture, provision, or sale of products and services.	No material deviation

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary Description	
(III) Does the Company specify in its unethical conduct prevention programs the operating procedures, guidelines, punishments for violations, and a grievance system and implement them and review the aforesaid prevention programs on a regular basis?			(III) From time to time, the Company assigns senior executives to participate in the seminars on integral business operations of enterprises held by the competent authorities to strengthen the integral operations and moral concept of the Company's managers.	
II. Implementation of Ethical Corporate Management (I) Does the company evaluate business partners' ethical records and include ethics-related clauses in business contracts? (II) Has the Company set up a dediated unit under the Board of Directors to promote ethical corporate management and regularly (at least once every year) report to the Board of Directors the implementation of the ethical corporate management policies and prevention programs against unethical conduct?	Yes Yes		(I) When conducting business activities in a fair and transparent manner, the Company will consider whether its agents, suppliers, customers, or other business contacts have records of dishonest behavior so as to avoid dealing with those who have records of dishonest behavior. (II) The Company has established a Sustainability Development Working Group responsible for promoting corporate governance matters within the Group, including ethical business conduct, anti-corruption, anti-bribery, and regulatory compliance. The Working Group reports its implementation status to the Board of Directors on an annual basis, with the most recent report presented on November 12, 2025. In addition, the Corporate Governance Best-practice Principles of the Company is formulated by the personnel and administrative units, as the special unit, and its amendment or repeal shall be approved by the Board of Directors. The Board of Directors of the Company shall perform the duty of care of managers in good faith to supervise the Company in preventing dishonest behaviors so as to ensure the implementation of	No material deviation

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary Description	
(III) Does the Company establish policies to prevent conflicts of interest, provide appropriate communication channels, and implement them accordingly? (IV) Does the Company establish effective accounting systems and internal control systems to implement ethical corporate management, with the Internal Audit unit being responsible for devising relevant audit plans based on the results of assessment of any unethical conduct risk, examining accordingly the compliance with the unethical conduct prevention programs, or engaging a CPA to carry out the audit? (V) Does the Company regularly hold internal and external training on ethical corporate management?	Yes Yes Yes		policies of integral business operations. Furthermore, in order to perfect the integral business operations of the Company, the audit unit shall include the compliance with the Code into the scope of audit and regularly report to the Board of Directors to improve the defects. The Company's Internal Audit Department also plays an important role in ensuring professional ethics and compliance with laws and regulations. In order to ensure the correctness, reliability, and timeliness of financial, management and operation information, and the compliance of employees with relevant rules, standards, procedures, and regulations, etc., the Internal Audit Department carries out various audits in accordance with the annual audit plan approved by the Board of Directors, and reports the audit results and subsequent improvement plans to the Board of Directors and the Management so as to implement the audit results. The Company encourages employees to report, through the reporting box, suspected or detected violations of laws and regulations or the code of ethical conduct. (III) Where a Director of the Company has an interest, by himself or on behalf of the representative he is representing, in any motion proposed by the Board of Directors, harming the interests of the Company, he shall state his opinions and respond to inquiries without joining in the discussion and voting, and the	

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary Description	
			operation of the board of directors' interest avoidance shall be recorded in the annual report. (IV) In respect of the effective accounting and internal control established to implement integral business operations, the Company has established an effective accounting system and internal control system for business activities with a high risk of dishonest behavior, and included them in risk assessment items for regular inspection, so as to ensure continued effectiveness of the design and implementation of such systems. Internal auditors also regularly check the compliance with such systems, and each department shall conduct self- assessment on its own internal control system every year to ensure the effectiveness of the design and implementation of such system. (V) The Company from time to time assigns senior managers to attend business integrity seminars held by the competent authorities to strengthen ethical business conduct and integrity among the Company's management. On October 15, 2025, the Company arranged an educational training course to promote the content of its ethical business operation procedures and code of conduct. The course duration was 30 minutes, with approximately 500 attendees across the entire Group. The Company also specially prepared promotional materials on ethical business operation procedures and the code of conduct, and published them on the Company's internal website for reference by employees who were unable to	

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary Description	
			attend in person, so as to carry out necessary operations and risk management in accordance with applicable regulations and ensure that related risks are controlled within acceptable limits.	
III. Implementation of the system of reporting (I) Does the Company establish both a whistle-blowing and reward system, set up a convenient whistle-blowing channels and assign an appropriate personnel to deal with the accused party? (II) Does the Company establish the standard operating procedures for investigating reported misconduct, follow-up measures to be taken after the investigation, and related confidentiality mechanisms? (III) Does the Company provide protection for whistle-blowers against improper treatment?	Yes Yes Yes		(I) The Company clearly regulates dishonesty and related punishment in the Reward and Punishment Management Measures, and has formulated Separate Management Measures for Reporting System, and encourages employees to transfer cases to the personnel and administrative units when they suspect or detect violations of laws, regulations or ethical code of conduct, and the personnel and administrative units shall appoint, by itself or under its command, independent professionals to form an investigation unit. (II) When accepting the reported cases, the company will set up an investigation committee to conduct the investigation in a private manner so as to protect the privacy and personality of the parties and give them full opportunities to reply and state their opinions. (III) The Company will handle the reported cases in a confidential manner to ensure that the informant will not suffer any retaliation or other adverse treatment and protect the privacy rights of both parties.	No material deviation
IV. Enhancing Information Disclosure Has the company disclosed the contents of its best practices for ethical corporate management and the effectiveness of relevant activities upon its official website or Market Observation Post System (MOPS)?	Yes		The Board of Directors of the Company has approved the Corporate Governance Best-practice Principles, and has disclosed the contents of the Code on the Company's website and Public Information Observatory, and implemented the Code and supervised such	No material deviation

Evaluation Items	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary Description	
			implementation, and regularly reports the promotion results to the Board of Directors. The latest report to the Board of Directors is November 12, 2025. For details, please refer to the important internal regulations and social responsibility & integral business operation zone on the Company's website. (https://jamicon.teapo.com)	
V. Where the Company has stipulated its own Corporate Governance Best Practice Principles according to the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies," please describe any differences between the prescribed best practices and the actual activities taken by the company: The Company has formulated the Corporate Governance Best-practice Principles and the Guides on Procedures and Behaviors of Integral Business Operations, both of which have been disclosed on the Company's website (https://jamicon.teapo.com), and there is no difference between the prescribed best practices and the actual measures taken by the Company.				
VI. Other important information that facilitates the understanding of the implementation of ethical corporate management: (such as review and amendment of the Company's Corporate Governance Best Practice Principles) (I) The Guides on Procedures and Behaviors of Integral Business Operations of the Company was approved by the Board of Directors on March 13, 2020, and was most recently revised on August 12, 2022, to meet actual operational needs. (II) the Company formulated the "risk management policies and procedures" on November 11, 2020, and the most recent revision was made on November 11, 2022 as the top guiding principle of the Company's risk management.				

(VII) Other important information that can enhance understanding of the company's corporate governance operations: The Company periodically maintains and updates reports on corporate governance operations on its website, and continues to prepare annual sustainability reports for stakeholders to review.

(VIII) Implementation of Internal Control System:

1. Statement of Internal Control: Please refer to Market Observation Post System > Single Company > Corporate Governance > Company Regulations / Internal Control > Internal Control Statement Announcement
https://mops.twse.com.tw/mops/#/web/t06sg20

2. Any CPA commissioned to conduct a project review of the ICS shall disclose the CPA's audit report: None.

(IX) Important resolutions of shareholders' meetings and board of directors in the most recent year and up to the date of publication of the annual report:

Material resolutions of the shareholders' meeting

Date	Major resolutions of Annual General Meeting of Shareholders	Implementation Status
2025.05.23	Ratifications 1. The proposal of the Company's 2024 Annual Business Report and Financial Statements.	Voted on a case-by-case basis, passed as proposed.
	2. The proposal of the Company's 2024 Earnings Distribution.	Voted on a case-by-case basis, passed as proposed. Cash dividends of NT$1.5 per share have been distributed and completed on August 29, 2025. `
	Discussions 1. Amendment to the Articles of Incorporation of the Company.	Voted on a case-by-case basis, passed as proposed. On June 25, 2025, the Ministry of Economic Affairs approved the registration and the new Articles of Incorporation was announced in the Company website.
	Election 1. The Company's full re-election of Directors.	Newly Elected Director Corporate Representative of Hung Tai Investment Ltd.: Shao-Pin, Ru, elected with 69,880,338 voting rights; Wen-Liang, Liu, with 68,238,911 votes elected; Shao-Chiao, Chen, with 68,217,915 votes elected; Corporate Representative of Yageo Corp. ： Zhong, Zhong, with 67,200,193 votes elected; Independent Director Huo-Sheng, Wu, with a total of 58,329,658 votes elected; Independent Director Yu-Chang, Lin, with a total of 52,602,356 votes elected; Independent Director Cheng-Hsien, Tsai, with a total of 46,656,220 votes elected. Approved and registered by the Ministry of Economic Affairs on June 25, 2025.
	Other Proposals Proposal to lift the non-competition restrictions on the newly elected directors and their representatives of the Company	Announced on the Market Observation Post System on May 23, 2025.

Important resolutions of the Board of Directors

Date	Sessions and important resolutions of the Board of Directors	Proceedings in line with §14-3 of the Securities Exchange Act	Independent Directors' opinion	Handling of the opinions
2025.03.03	The 13th Meeting of the 17th Board of Directors Approved the proposal on the Company's 2025 operation plan.			
	Approved the proposal for the Company's distribution of employee and director compensation.	V	No opinion	Not applicable
	Approved the proposal for the Company's 2024 Business Report and Financial Statements.			
	Approved the proposal for changing the Company's CPAs for financial report audit and certification.	V	No opinion	Not applicable
	Approved proposal for the distribution of earnings for 2024.			
	Approved the statement that the design and implementation of the internal control system was continuously effective based on the Company's self-evaluation.	V	No opinion	Not applicable
	Approved the proposal for the amendment to the Company's Articles of Association.	V	No opinion	Not applicable
	Approved the proposal to define the scope of the Company's entry-level employees.	V	No opinion	Not applicable
	Approved the proposal on amending the Sustainable Development Best Practice Principles of the Company.	V	No opinion	Not applicable
	Approved The Company's full re-election of Directors.			
	Approved the list of candidates for the Board of Directors (including independent directors)			
	Approved the proposal for lifting the non-competition restrictions for newly appointed director and their representatives			
	Approved the date, place, and cause for convening the 2025 General Meeting of Shareholders of the Company, etc.			
	Approved the proposal on establishing the period and premises for accepting shareholder's proposals.			
	Approved the proposal to establish a Sustainable Development Committee.			
	Approved the proposal on the ratification of the directors of subsidiaries of the Company.			
	Approved the Company's credit extension with financial institutions.			
2025.04.30	The 14th Meeting of the 17th Board of Directors Approved the proposal for financial statements for 2025 Q1.			
	Proposal to approve the amendment to the Company's "Internal Control System"	V	No opinion	Not applicable

Date	Sessions and important resolutions of the Board of Directors	Proceedings in line with §14-3 of the Securities Exchange Act	Independent Directors' opinion	Handling of the opinions
	Approved the Company's credit extension with financial institutions.			
2025.05.23	The 15th Meeting of the 17th Board of Directors The 1st Meeting of the 18th Board of Directors Proposal to appoint Shao-Pin, Ru to continue as Chairman			
	Proposal to approve the appointment of members of the 6th Remuneration Committee			
	Approved the proposal to establish a Sustainable Development Committee.			
	Proposal to approve the acquisition of new product distribution rights			
2025.08.13	The 2nd Meeting of the 18th Board of Directors Approved the financial statements for 2025 Q2.			
	Proposal to approve the lending of funds by the Company to Ralec Electronic Corporation	V	No opinion	Not applicable
	Proposal to approve the ratification of the Company's disposal of securities	V	No opinion	Not applicable
	Proposal to approve the Company's 2024 Sustainability Report			
	Approved the Company's credit extension with financial institutions.			
2025.11.12	The 3rd Meeting of the 18th Board of Directors Approved the financial statements for 2025 Q3.			
	Approved the distribution of earnings for the first half of 2025.			
	Approved the amendment of the “pre-approval for the general principles of the Non-Confirmation Service Policy”.	V	No opinion	Not applicable
	Approved the Company's internal audit plan for 2026.	V	No opinion	Not applicable
	Approved the Company's credit extension with financial institutions.			
	Approved proposed donations to Yugeo Cultural and Educational Foundation.	V	No opinion	Not applicable

(X) In the recent fiscal year and up until the date of printing of this annual report, if any directors had dissenting opinions on matters for which significant Board resolutions were passed and there is a record or written statement of such dissent, it is as follows: No such circumstance.

IV. Information on the Remuneration of Certified Public Accountant

NT$ thousand

Name of Certified Public Accountant / CPA Firm	Name of Certified Public Accountant / CPA		Audit Period	Audit Fees	Non-audit fees	Total	Remarks
KPMG Taiwan	I-Wen, Wang	Huang, Keng-Chia	2025.01.01~ 2025.12.31	2,280	264	2,544	Income Tax Certification
Qin-Mei Co., CPAs	Po-Yu, Hsu		2025.01.01~ 2025.12.31	-	23	23	Business Tax Audit

Please specify the non-audit services:(e.g., tax certification, assurance or other financial advisory services)

Note: If the Company has replaced the CPAs or accounting firm in the current fiscal year, the audit period should be listed separately, and the reason for replacement should be stated in the "Remark(s)" column, and the audit and non-audit fees paid should also be disclosed in order. Non-audit fees should be annotated to explain the service content.

(I) In the case of changing an accounting firm and the audit fees paid in the year of the change are less than those in the year preceding the change, the decreased amount of audit fees shall be disclosed: None.

(II) Where the audit fee is less than that of the previous year by 10%, the amount of audit fee reduced, the ratio and the reasons should be disclosed: None.

V. Information on replacement of CPAs: None

VI. The Company's Chairman, President, managerial officer in charge of finance or accounting who has served in a CPA's accounting firm or its affiliated companies in the most recent fiscal year: None.

VII. Any transfer of equity interests and/or pledge of or change in equity interests (during the most recent fiscal year and during the current fiscal year as of the date of publication of the annual report) by a Director, Managerial Officer, or Shareholder with a stake of more than 10%:

Share Transfer: Please refer to Market Observation Post System > Single Company > Share Changes/Securities Issuance > Shareholding

Changes in Share Pledge Status: Please refer to Market Observation Post System > Single Company > Share Changes/Securities Issuance > Insider Pledge/Release > Insider Pledge/Release Announcement

VIII. Information on the top 10 shareholders with shareholding ratio, who are related persons or are spouses or relatives within the second degree of kinship

March 27, 2026

Name	Shares held by the individual		Shares Held by Spouse and Minor Children		Shares held in others' names		The names and relationships of the top ten shareholders who are related persons or spouses or relatives within second degree of kinship.		Remarks
	Shares	Shareholding %	Shares	Shareholding %	Shares	Shareholding %	Name (or Name)	Relation	
Yageo Co., Ltd	7,773,905	7.15%	0	0.00%	0	0.00%	Kuo Shin Investment Co., Ltd.	Head of the affiliated enterprise	
Yageo Co., Ltd Representative: Tai-Min, Chen	0	0.00%	0	0.00%	0	0.00%	Shao-Wei, Chen	first-degree relatives	
Kuo Shin Investment Co., Ltd.	5,428,440	4.99%	0	0.00%	0	0.00%	Yageo Corp.	Head of the affiliated enterprise	
Representative of Kuo Shin Investment Co., Ltd.:Tai-Min, Chen	0	0.00%	0	0.00%	0	0.00%	Shao-Wei, Chen	first-degree relatives	
Hung Tai Investment Ltd.	2,042,409	1.87%	0	0.00%	0	0.00%	None	None	
Hung Tai Investment Ltd. Representative: Shao-Chiao, Chen	0	0.00%	0	0.00%	0	0.00%	Tai-Min, Chen	first-degree relatives	
Citibank custodial account for Barclays Capital SBL/PB investment	1,420,000	1.30%	0	0.00%	0	0.00%	None	None	
Deutsche Bank AG, Taipei Branch Goldman Sachs Fund	1,341,00	1.23%	0	0.00%	0	0.00%	None	None	
JPMorgan Chase Advanced Starlight Advanced Composite International Equity Index	1,283,200	1.18%	0	0.00%	0	0.00%	None	None	
Hui-Ling, Lee	1,188,395	1.09%	124,453	0.11%	0	0.00%	None	None	
JPMorgan Chase Vanguard Group Emerging Markets Fund Investment Account	1,092,000	1.00%	0	0.00%	0	0.00%	None	None	
Deutsche Bank AG, Taipei Branch Pacific	1,065,000	0.97%	0	0.00%	0	0.00%	None	None	
HSBC Morgan Stanley International Limited Investment Account	836,385	0.76%	0	0.00%	0	0.00%	None	None	

IX. Total Number of Shares and Total Equity Stake Held in any Single Enterprise by the Company, Its Directors, Managerial Officers and Any Companies Controlled Either Directly or Indirectly by the Company

March 31, 2026 Unit： Share %

Investee business (note 1)	Investments by the Company		Investment by Directors/Managerial Officers and Companies Directly or Indirectly Controlled by the Company		Consolidated Investment	
	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio
Teapo Holding (Bermuda) Ltd.	22,042,484	100.00	0	0.00	22,042,484	100.00
Teapo Electronic(Hong Kong) Corp.	10,000	100.00	0	0.00	10,000	100.00
Formosa Prosonic Elec.SDN.BHD	13,245,440	100.00	0	0.00	13,245,440	100.00
Jamicon International Limited	90,000,000	100.00	0	0.00	90,000,000	100.00
Ralec Electronic Corporation	82,666,764	100.00	0	0.00	82,666,764	100.00
MYW Investment Limited	(Note 2)	100.00	0	0.00	(Note 2)	100.00
Tong Hsing Electronic Industries, Ltd.	9,764,774	4.67	4,419,767	2.11	14,174,541	6.78

Note1: Invested by the Company using the equity method
Note2: It is a limited liability company and therefore no shares are issued.
Note3: As of March 31, 2026, the total number of shares issued by Tong Hsing Electronic Industries, Ltd. is 209,058,024.

Chaper 3 Capital Overview

I. Capital and Shares:

(I) Source of Share Capital

Date: March 31, 2026

Unit: share; NT$

Year and month	Issue Price	Authorized Capital		Paid-in Capital		Remarks		
		Shares	Amount	Shares	Amount	Source of Share Capital	Capital Increase by Assets Other than Cash	Others
1978.09	10	8,000,000	80,000,000	8,000,000	80,000,000	Incorporation	None	Note 1
1981.08	10	8,800,000	88,000,000	8,800,000	88,000,000	Capitalization of earnings 8,000,000	None	Note 2
1985.07	10	10,000,000	100,000,000	10,000,000	100,000,000	Capitalization of earnings 12,000,000	None	Note 3
1987.06	10	15,000,000	150,000,000	15,000,000	150,000,000	Capitalization of earnings 50,000,000	None	Note 4
1989.06	10	19,500,000	195,000,000	19,500,000	195,000,000	Capitalization of earnings 45,000,000	None	Note 5
1990.06	10	24,500,000	245,000,000	24,500,000	245,000,000	Cash capital increase 50,000,000	None	Note 6
1990.11	10	28,400,000	284,000,000	28,400,000	284,000,000	Capitalization of earnings 39,000,000	None	Note 7
1991.07	10	31,240,000	312,400,000	31,240,000	312,400,000	Capitalization of earnings 28,400,000	None	Note 8
1991.11	15	41,240,000	412,400,000	41,240,000	412,400,000	Cash capital increase 100,000,000	None	Note 9
1993.07	13	50,000,000	500,000,000	49,000,000	490,000,000	Cash capital increase 44,608,000 Capitalization of earnings 12,372,000 Capitalization of reserves 20,620,000	None	Note 10
1994.07	10	57,000,000	570,000,000	51,940,000	519,400,000	Capitalization of reserves 29,400,000	None	Note 11
1995.06	10	57,000,000	570,000,000	56,940,000	569,400,000	Cash capital increase 50,000,000	None	Note 12
1996.06	16	80,000,000	800,000,000	80,000,000	800,000,000	Cash capital increase 167,966,000 Capitalization of earnings 62,634,000	None	Note 13
1997.03	16	93,000,000	930,000,000	92,000,000	920,000,000	Cash capital increase 80,000,000 Capitalization of earnings 40,000,000	None	Note 14
1998.04	10	165,000,000	1,650,000,000	111,000,000	1,110,000,000	Capitalization of earnings 138,000,000 Capitalization of reserves 46,000,000 Stock dividend 6,000,000	None	Note 15
1999.04	25	165,000,000	1,650,000,000	165,000,000	1,650,000,000	Cash capital increase 540,000,000	None	Note 16

Year and month	Issue Price	Authorized Capital		Paid-in Capital		Remarks		
		Shares	Amount	Shares	Amount	Source of Share Capital	Capital Increase by Assets Other than Cash	Others
1999.07	10	300,000,000	3,000,000,000	190,091,000	1,900,910,000	Capitalization of earnings 134,310,000 Capitalization of reserves 109,890,000 Stock dividend 6,710,000	None	Note 17
2002.06	10	300,000,000	3,000,000,000	191,687,300	1,916,873,000	Stock dividend 15,963,000	None	Note 18
2003.07	10	300,000,000	3,000,000,000	193,644,300	1,936,443,000	Stock dividend 19,570,000	None	Note 19
2004.10	10	300,000,000	3,000,000,000	199,013,186	1,990,131,860	Capitalization of earnings 38,728,860 Stock dividend 14,960,000	None	Note 20
2005.10	10	300,000,000	3,000,000,000	194,013,186	1,940,131,860	Capital reduction 50,000,000	None	Note 21
2005.12	10	570,000,000	5,700,000,000	369,594,504	3,695,945,040	Merger-related capitalization 1,755,813,180	None	Note 22
2006.02	10	570,000,000	5,700,000,000	379,045,163	3,790,451,630	Capitalization of reserves 94,506,590	None	Note 23
2007.01	10	570,000,000	5,700,000,000	375,388,784	3,753,887,840	Cancellation of treasury shares 36,563,790	None	Note 24
2008.01	10	570,000,000	5,700,000,000	369,454,066	3,694,540,660	Cancellation of treasury shares 59,347,180	None	Note 25
2008.10	10	570,000,000	5,700,000,000	364,454,066	3,644,540,660	Cancellation of treasury shares 50,000,000	None	Note 26
2010.09	10	570,000,000	5,700,000,000	192,296,003	1,922,960,030	Capital reduction to write off losses 1,721,580,630	None	Note 27
2013.08	10	570,000,000	5,700,000,000	135,736,277	1,357,362,770	Capital reduction to write off losses 565,597,260	None	Note 28
2014.08	10	570,000,000	5,700,000,000	95,015,393	950,153,930	Return of capital 407,208,840	None	Note 29
2015.03	10	570,000,000	5,700,000,000	94,735,393	947,353,930	Decrease in treasury stock 2,800,000	None	Note 30
2015.08	10	570,000,000	5,700,000,000	64,735,393	647,353,930	Return of capital 300,000,000	None	Note 31
2015.12	10	570,000,000	5,700,000,000	63,147,338	631,473,380	Decrease in treasury stock 15,880,550	None	Note 32
2015.12	10	570,000,000	5,700,000,000	61,518,283	615,182,830	Decrease in treasury stock 16,290,550	None	Note 33
2016.09	10	570,000,000	5,700,000,000	91,518,283	915,182,830	Cash capital increase 300,000,000	None	Note 34
2019.10	10	570,000,000	5,700,000,000	194,063,097	1,940,630,970	Merger of new shares 102,544,814	None	Note 35

Year and month	Issue Price	Authorized Capital		Paid-in Capital		Remarks		
		Shares	Amount	Shares	Amount	Source of Share Capital	Capital Increase by Assets Other than Cash	Others
2020.07	10	570,000,000	5,700,000,000	135,844,168	1,358,441,680	Decapitalization of cash 582,189,290	None	Note 36
2022.08	10	570,000,000	5,700,000,000	108,675,334	1,086,753,340	Decapitalization of cash 271,688,340	None	Note 37

Note1: Approved with document J. (67) S. No. 30658 dated September 11, 1978
Note2: Approved with document J.X.Z. No. 19277 dated August 9, 1981
Note3: Approved with document J.X.Z. No. 27110 dated July 15, 1985
Note4: Approved with document J. (76) S. No. 28787 dated June 12, 1987
Note5: Approved with document J. (78) S. No. 123512 dated June 3, 1989
Note6: Approved with document (79) T.C.Z. (I) No. 01200 dated June 11, 1990
Note7: Approved with document (79) T.C.Z. I) No. 03281 dated November 24, 1990
Note8: Approved with document (80) T.C.Z. (I) No. 01603 dated July 19, 1991
Note9: Approved with document (80) T.C.Z. (I) No. 13145 dated November 7, 1991
Note10: Approved with document (82) T.C.Z. (I) No. 30234 dated July 27, 1993
Note11: Approved with document (83) T.C.Z. (I) No. 31200 dated July 18, 1994
Note12: Approved with document (84) T.C.Z. (I) No. 37564 dated June 28, 1995
Note13: Approved with document (85) T.C.Z. (I) No. 39889 dated June 27, 1996
Note14: Approved with document (86) T.C.Z. (I) No. 26143 dated March 26, 1997
Note15: Approved with document (87) T.C.Z. (I) No. 35669 dated April 27, 1998
Note16: Approved with document (88) T.C.Z. (I) No. 30779 dated March, 1999
Note17: Approved with document (88) T.C.Z. (I) No. 55819 dated June 16, 1999
Note18: Approved with document T.C.Z. (I) No. 0910134754 dated June 26, 2002
Note19: Approved with document T.C.Z. (I) No. 0920130902 dated July 10, 2003
Note20: Approved with document T.C.Z. (I) No. 09301196440 dated October 14, 2004
Note21: Approved with document J.G.Z.S.Z. No. 0940106912 dated Feb. 25, 2005
Note22: Approved with document J.G.Z.Y.Z. No. 0940140952 dated October 3, 2005
Note23: Approved with document J.G.Z.Y.Z. No. 0940156953 dated December 13, 2005
Note24: Approved with document J.S.S.Z. No. 09601010790 dated Jan. 22, 2007
Note25: Approved with document J.S.S.Z. No. 09701000130 dated January 7, 2008
Note26: Approved with document J.S.S.Z. No. 09701236980 dated October 3, 2008
Note27: Approved with document J.S.S.Z. No. 09901219430 dated September 29, 2010
Note28: Approved with document J.S.S.Z. No. 10201172520 dated August 26, 2013
Note29: Approved with document J.S.S.Z. No. 10301189640 dated September 10, 2014
Note30: Approved with document J.S.S.Z. No. 10401042710 dated March, 2015
Note31: Approved with document J.S.S.Z. No. 10401160740 dated Jul. 31, 2015
Note32: Approved with document J.S.S.Z. No. 10401249250 dated December 04, 2015
Note33: Approved with document J.S.S.Z. No. 10401272660 dated December 24, 2015
Note34: Approved with document J.S.S.Z. No. 10501234900 dated September 29, 2016
Note35: Approved with document J.S.S.Z. No. 10801138880 dated October 28, 2019
Note36: Approved with document J.S.S.Z. No. 10901133350 dated July 17, 2020
Note37: Approved with document J.S.S.Z. No. 11101138900 dated August 04, 2022

(II) Type of shares

March 31, 2026 Unit： Share %

Type of shares	Authorized Capital			Remarks
	Shares outstanding (listed)	Un-issued Shares	Total	
Common Shares	108,675,334	461,324,666	570,000,000	

(III) Summary declaration system related information: None

II. List of Major Shareholders

March 27,2026 Unit: Share

Name of Major Shareholders	Shares held	Shareholding Ratio
Yageo Co., Ltd	7,773,905	7.15%
Kuo Shin Investment Co., Ltd.	5,428,440	4.99%
Hung Tai Investment Ltd.	2,042,409	1.87%
Citibank custodial account for Barclays Capital SBL/PB investment	1,420,000	1.30%
Deutsche Bank AG, Taipei Branch Goldman Sachs Fund	1,341,000	1.23%
JPMorgan Chase Advanced Starlight Advanced Composite International Equity Index	1,283,200	1.18%
Hui-Ling, Lee	1,188,395	1.09%
JPMorgan Chase Vanguard Group Emerging Markets Fund Investment Account	1,092,000	1.00%
Deutsche Bank AG, Taipei Branch Pacific	1,065,000	0.97%
HSBC Morgan Stanley International Limited Investment Account	836,385	0.76%

III. Dividend Policy and Its Implementation

(I) Dividend policy

The Company's dividend policy is stipulated in Article 27 of the Articles of Incorporation.

1. Conditions and timing of distribution If the Company makes profits in the fiscal year (the so-called profit refers to the profit before tax and before compensation distribution to the employees, directors), no less than 0.2% of the profit shall be appropriated for employees' compensation and no higher than 4% for compensations of the directors.

   From the above employee compensation amount, no less than 0.2% shall be allocated for distribution as compensation to entry-level employees.

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

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

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

(1) Set aside 10% of said profits as legal reserve.

(2) Set aside or reverse the special surplus reserve in accordance with legal regulations.

(3) If there is a remaining surplus, the Board of Directors shall propose a surplus distribution proposal of no less than 10%, however, if the Board of Directors considers the surplus to be low, the Board of Directors may resolve not to distribute; when the Board of Directors proposes a surplus distribution proposal, it may include a portion of the undistributed surplus from previous years to participate in the distribution. The proposal for the earnings distribution shall be submitted to the shareholders' meeting for resolution before distribution. However, if the proposal for the earnings distribution intends to distribute all or part of the dividends and bonuses to be distributed in cash, it may be distributed by a resolution of the board of directors with an attendance of two-thirds or more of the directors and approval of more than half of the directors present, and reported to the shareholders' meeting.

2. Amount and type of distribution

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

(II) Allocation of dividends proposed at the shareholders' meeting:

Dividends to shareholders: NT$1.5 per Share		
Cash dividends (NT$/share)	Stock dividends (NT$/share)	Stock dividends appropriated from capital surplus (NT$/share)
1.5	0	0

(III) Expected significant changes in the dividend policy: None.

IV. Impact of Stock Dividends Issuance by the resolution of the Shareholders on the Company's business performance and earnings per share: Not applicable

V. Compensation to Employees and Directors

(I) The percentage or range of employee and director remuneration as stated in the company's Articles of Incorporation:

Article 27 of Company's Articles of Incorporation: If the Company makes profits in the fiscal year (the so-called profit refers to the profit before tax and before compensation distribution to the employees, directors), no less than 0.2% of the profit shall be appropriated for employees' compensation and no higher than 4% for compensations of the directors.
From the above employee compensation amount, no less than 0.2% shall be allocated for distribution as compensation to entry-level employees.
The compensation distribution to the employees and directors shall be reported to the shareholders' meeting. When there are accumulated losses, the Company shall reserve a sufficient amount to offset such losses. The compensation to the employees may be distributed

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

(II) The basis for estimating employee compensation and directors' remuneration for the period, the basis for calculating the number of shares for stock dividends, and the accounting treatment if the actual distribution amount differs from the estimated amount: The difference shall be treated as a change in accounting estimates in the following year.

(III) The approval on the Distribution of Remuneration by the board of directors:

1. Employee compensation NT$11,450,004 (to be paid in cash).
2. Director compensation NT$21,455,796 (to be paid in cash).
3. If there is still any discrepancy between the actual distributed amount and the estimated figure, the difference shall be treated as a change in accounting estimates in the following year.

(IV) Actual distribution of employee and director compensation for the previous fiscal year:

The Company's 2024 employee compensation amounted to NTD 18,182,324 and director compensation amounted to NTD 25,246,322.

1. Difference: For the year 2025, the Company's employee compensation and remuneration of directors resolved by the shareholders' meeting amounted to NT$18,182,324 and NT$25,246,322 respectively, which are consistent with the proposed amounts approved by the Board of Directors.
2. Reason: None.
3. Treatment: None.

VI. Share Buyback by the Company: None

VII. Issuance of Corporate Bonds: None.

VIII. Status of Preferred Shares: None.

IX. Status of overseas depositary receipts: None.

X. Status of employee stock option certificates: None.

XI. Situation for handling new shares with restricted employee rights: None.

XII. Situation of merger or acquisition of shares of another company and issuance of new shares: None.

XIII. Capital Utilization Plan and Implementation: None.

Chaper 4 Operating Overview

I. Business Activities

(I) Business scope

1. Major business of the Company

(1) Manufacturing, processing, assembling and trading of various aluminum electrolytic capacitors.

(2) Manufacturing, processing, assembling and trading of motor fans.

(3) Manufacturing, processing, assembling and trading of resistors.

2. Proportion of revenue

Item	Product proportion in 2025		
	Total	Domestic Sales	Export Sales
Electrolytic Capacitor	39.31%	1.03%	38.28%
Motor fan	10.29%	0.68%	9.61%
Resistor	50.31%	6.13%	44.18%
Others	0.09%	0.00%	0.09%
Total	100.00%	7.84%	92.16%

3. Current products and new products planned for development (please refer to page 68 for important uses of major products and page 66 for future research and development plans respectively).

(II) Industry Overview

1. Industry Overview, Current Status, and Development Trends

Passive components, as the cornerstone of the electronics industry, are deeply influenced by the restructuring of global supply chains and the evolution of end-use applications. Although the industry faced geopolitical challenges in 2024, demand has gradually recovered as inventory destocking neared its end. Looking ahead to 2025–2026, driven by the significant advancement of AI computing power spurring power specification upgrades and the global energy transition trend, passive components and thermal management parts are expected to usher in structural growth momentum.

(1) Aluminum Electrolytic Capacitors: The Computing Revolution Driving Specification Upgrades

- AI Infrastructure Momentum: By 2026, AI servers will evolve toward High-Performance Computing (HPC), significantly increasing demands for higher voltage ratings, longer service life, and higher capacitance in power modules.
- High-End Niche Market Share Expansion: As major Japanese manufacturers shift capacity toward high-end automotive markets, the Company leverages the JAMICON brand's premium image to successfully fill the demand gap in high-end industrial and professional power supply markets.

(2) Motor Fans: Thermal Management Strategy Under the Energy Transition

- Energy Storage and System Growth: In 2026, global deployment of photovoltaic

inverters, energy storage systems, and charging stations will enter an acceleration phase, driving increasing demand for high-quality, low-noise fans with extreme environment protection (IP55/68).

- Technology Differentiation Moat: Through the development of energy-saving (EC) fan models, the Company effectively meets the stringent energy efficiency requirements of cloud storage and automation equipment, solidifying the share of high-margin shipments.

(3) Resistors: Core Applications in Precision Power Management

- AI and Automotive Sensing Demand: Metal current sensing resistors (CSR) are advancing toward miniaturization and high power ratings to meet the stringent requirements for precise energy management in AI servers and electric vehicles by 2026.

- Specification Upgrades and Sustainability Goals: Through the introduction of anti-sulfuration, anti-surge, and "fully lead-free" products, the Company increases the sales proportion of niche specialty products in the general industrial and high-end server markets.

2. Brand Synergy: Strategic Integration of Kaimei and Ralec

Through the resource integration of the two major brands, JAMICON and RALEC, the Company harnesses a "1+1>2" synergistic effect to build a comprehensive electronic components platform:

- One-Stop Service: By integrating the three major product lines of capacitors, resistors, and thermal management fans, the Company provides customers with complete circuit design solutions, simplifies customer supply chain management processes, and enhances customer stickiness.

- Channel and Market Sharing: Leveraging the dual-brand channel advantages cultivated over many years in the communications, industrial, automotive, and AI sectors, the Company conducts cross-selling to accelerate the penetration of niche products into new customers and new markets.

- R&D and Technology Complementarity: Combining JAMICON's R&D capabilities in power electronics with RALEC's expertise in precision sensing, the Company collaboratively develops high-performance power management modules to address the increasingly complex system integration challenges of 2026.

3. ESG and Environmental Sustainability: Green Supply Chain Strategy

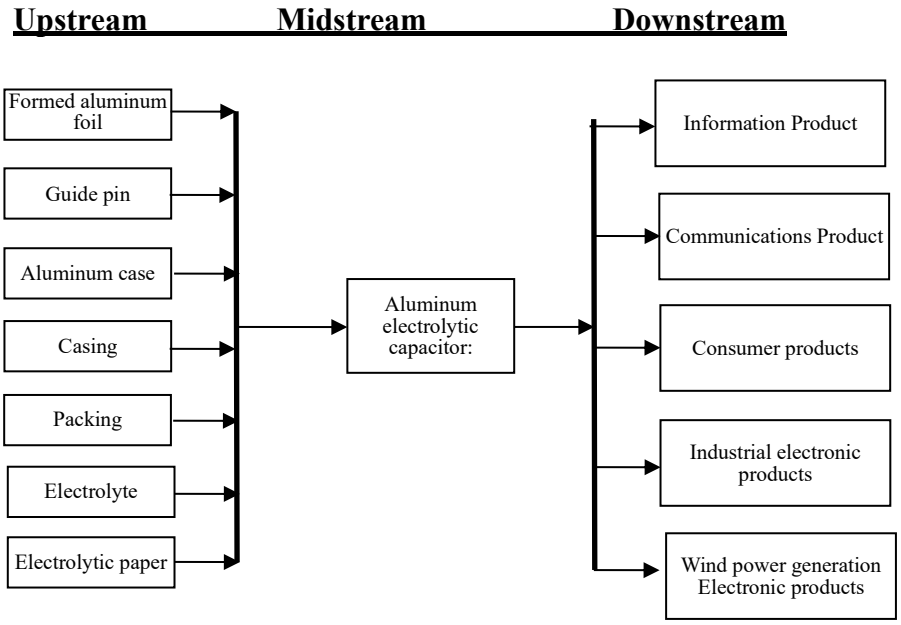
- Environmentally Friendly Products: Actively responding to the EU RoHS regulations, the Company has introduced lead-free ink processes for resistor products, achieving the EU's sustainability goal of "fully lead-free."

- International System Certifications: All subsidiaries' factories have obtained ISO 14001 and IECQ QC 080000 certifications, ensuring that product development aligns with future international green trade and low-carbon economy trends.

4. Correlation between Upstream, Midstream, and Downstream of the Industry

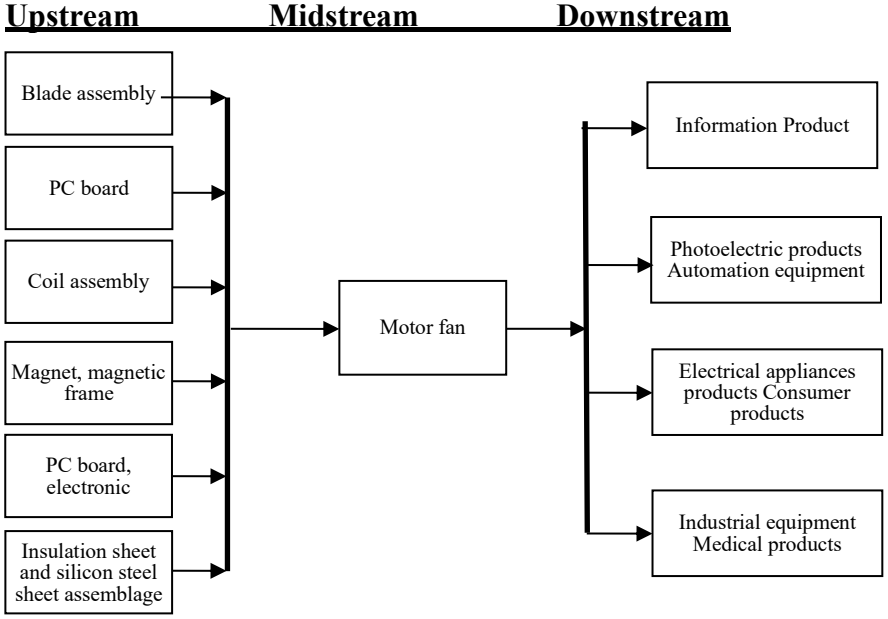
(1) Aluminum electrolytic capacitor:

The industrial association diagram of upstream, midstream and downstream of aluminum electrolytic capacitor industry is shown as follows:

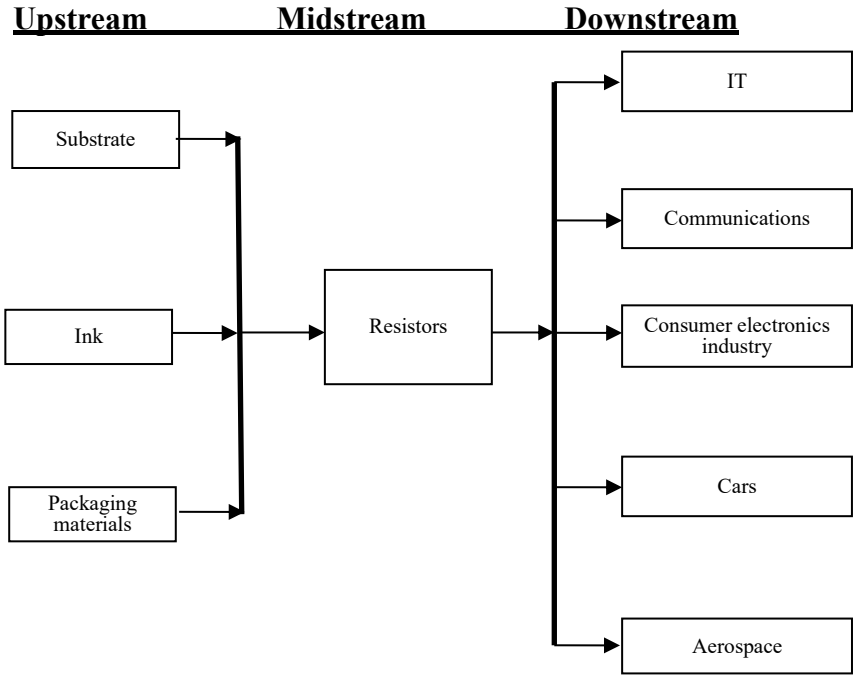


- Motor fan

The industrial association diagram of upstream, midstream and downstream of motor fans is listed as follows:



- Resistors
  The industrial association diagram of upstream, midstream and downstream of resistor industry is shown as follows:



5. Competition

In terms of the aluminum electrolytic capacitor markets all over the world, Japanese manufacturers are in the leading position, including Nippon, Chemi-Con, Nichicon, RubyCon and Panasonic, which together account for more than 50% of the market. The main products cover the high, middle and low-end markets. The middle and low-end markets feature low entry threshold, fierce market competition and declining product profits, making Japanese manufacturers gradually to fade out of the production of middle and low-end products. With the support of government policies, Chinese manufacturers have gradually grown up, including AiSHi, Jianghai, Guoguang Electronic Sci-Tec and other nearly 200 ~ 300 manufacturers have successively invested in the production of aluminum electrolytic capacitors, but mainly in the middle and low-end segments. Taiwan's peers such as Lelon, APAQ, and CHINSAN, which are larger scale manufacturers, focus on niche products. Our company continues to strive for business expansion, maintaining the high-quality JAMICON brand image, and actively integrating company resources and adjusting product production profits. In addition to actively developing new products and improving production technology to enhance quality, we will also continue to implement global deployment to ensure competitiveness in quality, price, delivery time, and customer service.

For resistors, due to several new brands in China, the main production is mainly general products, which also makes the market competition increasingly fierce in the case of increased supply, as well as China's domestic demand for private brand support. The new applications also increase the demand for upgraded resistor specifications, which in turn drives the need for enhanced development capacity of high-end resistor products.

(III) Overview of Technology and Research and Development

1. Research and development expenditures of the current year and up to the publication date of the annual report

Unit: NT$ thousand

Year	2025	As of March 31, 2026
Amount	54,411	12,783

2. Research results of the current year and up to the publication date of the annual report

Aluminum electrolytic capacitor:

high capacity, fast charge/discharge, resistant to high and low temperatures, shockproof, resistant to high ripple, long lifespan, and compact products.

Motor fan products:

Products featuring high thermal dissipation efficiency, high reliability, high protection against harsh environments, long service life, and low noise.

Resistor:

Anti-sulfuration, low-TCR high-power, lead-free high-voltage, high-power anti-surge, wide-electrode high-power low-resistance products, expanded resistance range for automotive products, and development of thin-film/ultra-thin resistors and metal film/metal foil products.

3. Future research and development plan

Future research and development plans and expected R&D expenditures:

In order to improve the market competitiveness and technical level of the Company, the Company has been continuously investing in human and financial resources todevelop new products mainly including long-life, high-voltage resistance, low- impedance, miniaturized and high-temperature resistant, high ripple resistant products, so as to focus on and develop high value-added products.

(IV) Short-/long-term business development plans： 2026 Global Deployment and Lean Strategy

1. Short-Term Plan: Strengthening Resilience and Performance Integration

- Flexible Capacity Allocation: Dynamically adjusting production capacity across manufacturing bases in Taiwan, China, and Malaysia, establishing a flexible logistics mechanism to diversify geopolitical risks and ensure uninterrupted global supply.
- Supply Chain Value Collaboration: Achieving in-depth cooperation with key raw material suppliers to ensure stable material supply and optimize cost structure.

2. Long-Term Plan: Niche Market Cultivation and Lean Management

- Focus on niche specialty products: Strengthen co-development with high-end end customers, and strive to increase market share in CSR resistors, high-end capacitors, and energy-saving fans.
- Lean manufacturing and technical barriers: Continuously invest in intelligent automated production equipment to optimize output efficiency and quality stability, ensuring sound operations.

II. Market, Production and Sales Overview:

(I) Market Analysis

1. Sales territory ratio table for main products of the Company:

The proportion of major commodity sales territories in 2025				
Domestic Sales	Export Sales			
	America	Europe	Asia	Others
7.84%	1.86%	8.30%	81.99%	0.01%

2. Market share

Industry positioning and brand advantages:

Global production output of aluminum electrolytic capacitors and solid-state capacitors continues to be dominated by major Japanese manufacturers (such as Nippon Chemi-con, Nichicon, etc.). Facing highly concentrated market competition, the Company actively promotes the resource integration of two major brands, JAMICON and RALEC, leveraging the complementary advantages of their product lines to generate powerful brand synergies. This strategy not only deepens customer relationships, but also enhances the Company's penetration rate in the overall passive component market.

Application domain transformation and deepening: The Company currently holds a stable market share in the 3C markets of audio-visual home appliances, computer information, and mobile phones. In recent years, the Company has further shifted its R&D and business focus toward automotive applications, smart meters, inverter air conditioners, and the solar energy and green energy industries. Benefiting from strategic adjustments by Japanese manufacturers who have prioritized their production capacity for specific high-end demands, this has driven order transfer effects in high-end applications (such as medical ventilators). Leveraging superior quality control and reliable delivery schedules, the Company has successfully entered the supply chains of renowned global manufacturers, driving significant growth in market share.

Growth outlook: Combining JAMICON's capacitor technology strengths with RALEC's position in the resistor market, the Company is able to provide customers with more comprehensive solutions. Against the backdrop of continuously rising trends in "product digitalization" and "AI computing hardware demand," the Company will leverage its global footprint and dual-brand collaboration to drive steady and sustained expansion of market share, opening new avenues for growth.

3. Future supply and demand conditions and growth of the market

Review and challenges: In 2025, the global passive component industry was affected by uncertainties including geopolitical conflicts, supply chain restructuring, and elections, resulting in a prevailing wait-and-see market sentiment. Although end demand has recovered compared to the previous year, the industry has seen the normalization of "rush orders and short-term orders," posing serious challenges to enterprises' delivery flexibility and supply chain coordination capabilities.

Future outlook: Looking ahead to 2026, a significant leap in computing power driven by AI applications will bring about upgrades in power supply specifications, boosting demand for passive components and cooling fans in servers, high-performance computing (HPC), and next-generation AI PCs. Facing potential risks in the global economy, the Company maintains a cautiously optimistic stance, continuing to focus on niche product development and ensuring steady operational growth through technological optimization and specification leadership.

4. Competitive Niches

(1) Excellence in quality and international brand certification: The Company strictly upholds its quality standards, deeply embedding the brand values of JAMICON and RALEC. Overseas production bases have obtained multiple international standard certifications, including ISO 45001/14001, IATF 16949, and IECQ QC 080000, building technical capabilities that meet automotive and high-end industrial specifications to ensure the competitive advantage of products in the global market.

(2) Vertical integration and control over key materials: The Company maintains a high degree of control over upstream core materials, ensuring material quality and supply stability through a reliable supply system. Leveraging its vertical integration advantages, the Company is able to rapidly scale up production capacity, meet customer demands with high flexibility, optimize its cost structure, and strengthen the foundation for sustainable operations.

(3) Diversified Production Bases and Global Backup Mechanism: The Company has established comprehensive production bases in Taiwan, China, and Malaysia. This layout not only enables Local-for-Local supply services, but also facilitates cross-regional mutual backup functions, effectively mitigating risks associated with any single region and ensuring uninterrupted global delivery.

5. Favorable and unfavorable factors of development prospect and countermeasures

(1) Favorable factors

- Flexible Capacity Scheduling: Capable of rapidly adjusting production lines to respond in real time to urgent market orders.
- Localized Supply Chain: Actively introducing high-quality local raw materials to achieve effective cost structure optimization while ensuring quality standards.
- R&D-Driven Growth: Continuously investing in forward-looking technology research and development to lead product specification upgrades.
- Dynamic Pricing Strategy: Establishing a cost assessment mechanism to adjust strategic pricing in a timely manner in response to raw material fluctuations, ensuring stable profitability.

(2) Disadvantageous factors and countermeasures

Geopolitical Risks and Tariff Barriers:

- Strategic Capacity Deployment: Dynamically evaluating labor and management efficiency across global regions, and on a rolling basis adjusting the capacity share of each production site to reduce single-origin risks.
- Flexible Logistics System: Building a flexible cross-border logistics mechanism to precisely align with customers' regional delivery requirements.
- Digital Supply Chain Integration: Strengthening "intelligent integration" with customer systems to enhance demand forecasting accuracy and flexibly respond to customers' global capacity management.

- Diversified Supply Source Strategy: Promoting diversified procurement of raw materials by requiring existing suppliers to diversify their production origins while simultaneously introducing new sources, ensuring a high degree of supply chain resilience.

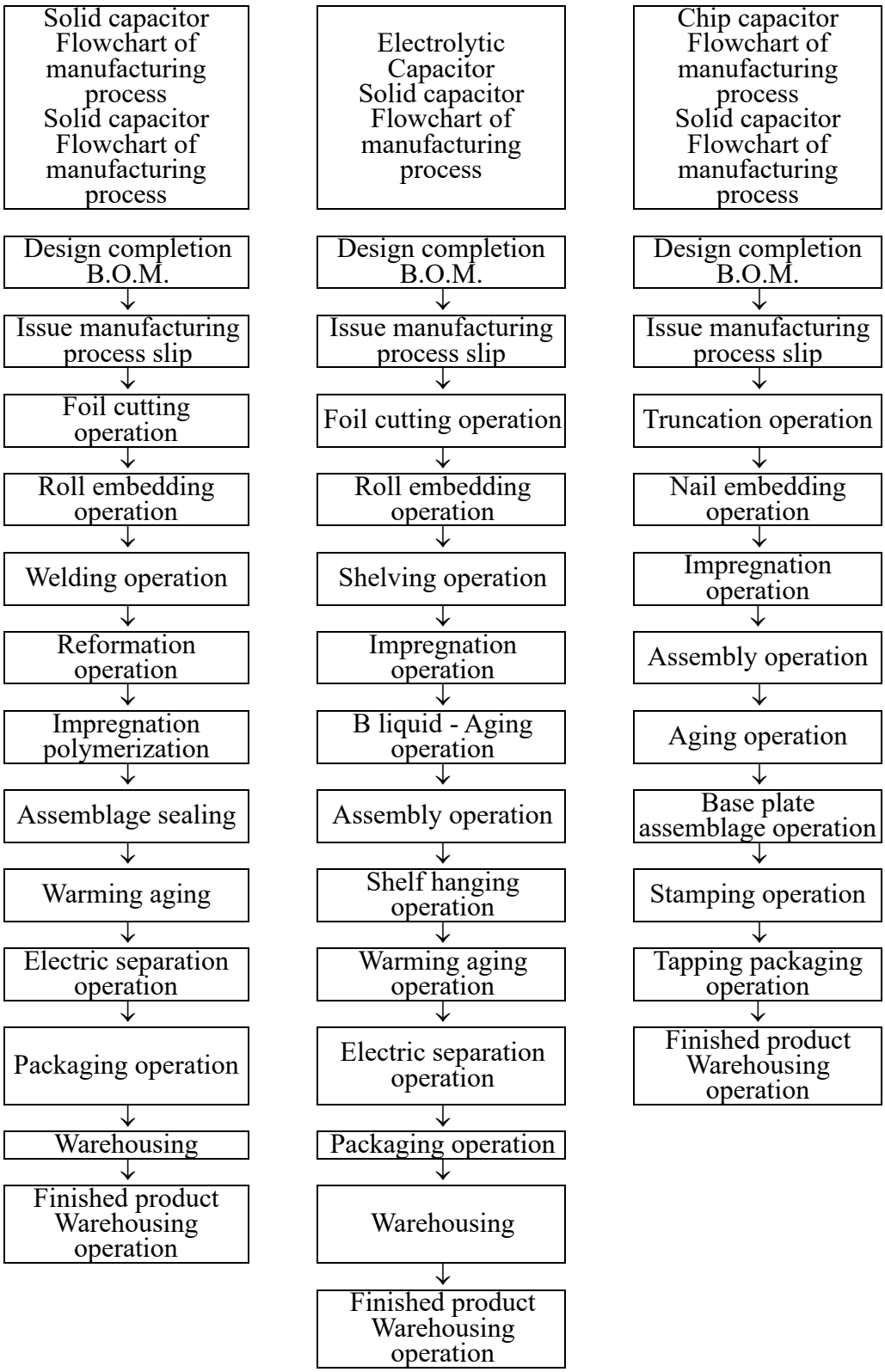
(II) Key Applications and Manufacturing Processes for Main Products

1. Usage of main products

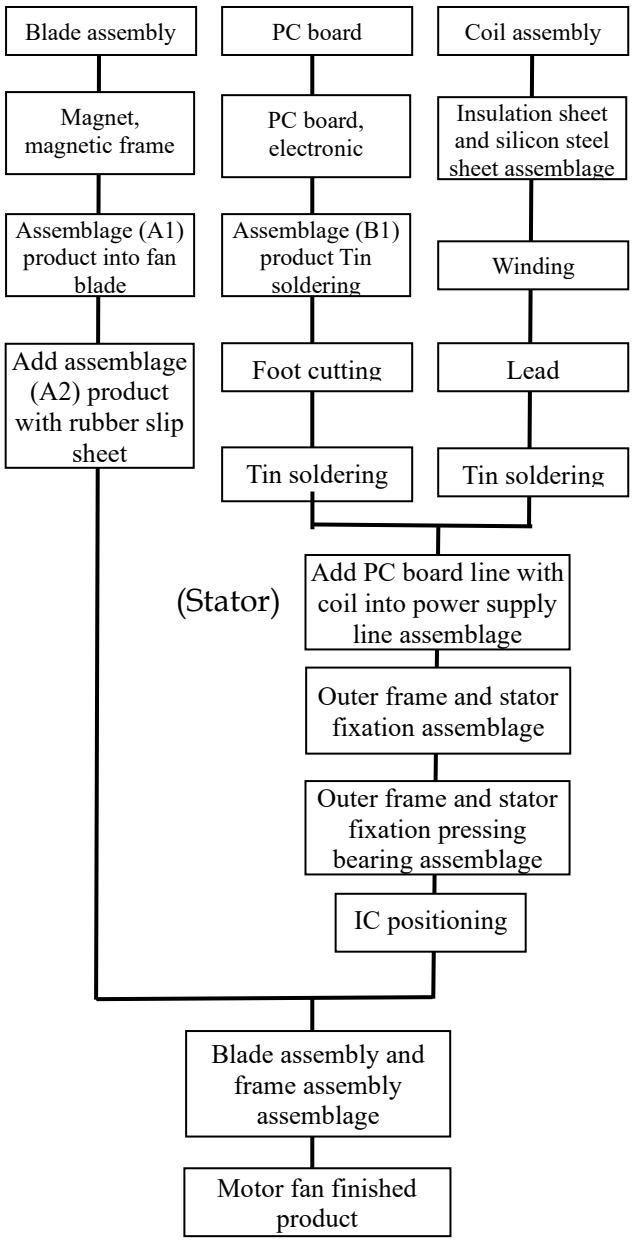
Main Products	2026 Strategic Core Applications	Brand Collaboration and Competitive Niche
Aluminum electrolytic capacitor:	AI Servers, Automation Equipment, Solar Inverters	Leveraging the opportunity of Japanese manufacturers' capacity transfers to enhance brand penetration through control of key materials
Motor fan	Energy storage systems, charging piles, data center cooling	Integrated thermal management solutions with extreme environment protection technology
Resistors	Precision current sensing (CSR), AI computing power modules	Developing toward high power and miniaturization, collaborating with leading fully lead-free technology and high-specification development to increase the proportion of specialty product sales.

2. Manufacturing Process

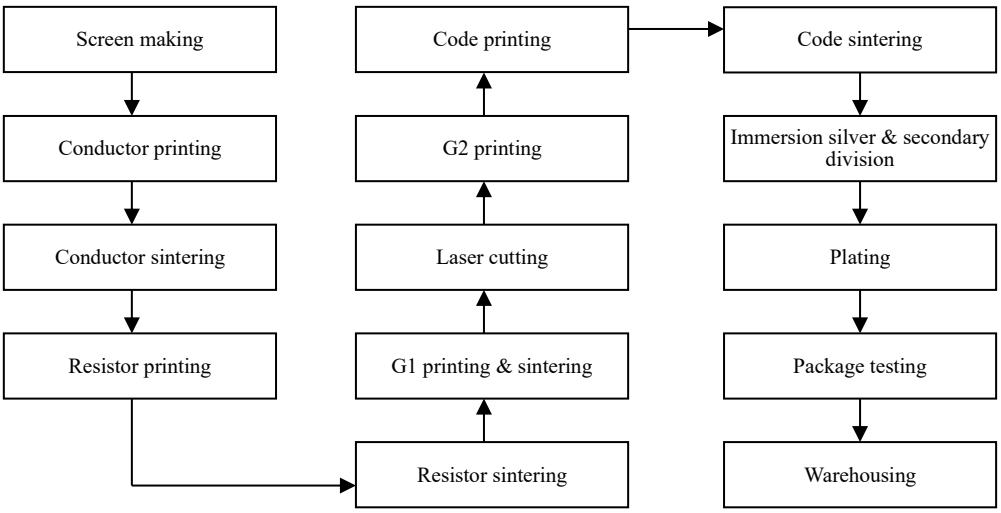
(1) Aluminum electrolytic capacitor:



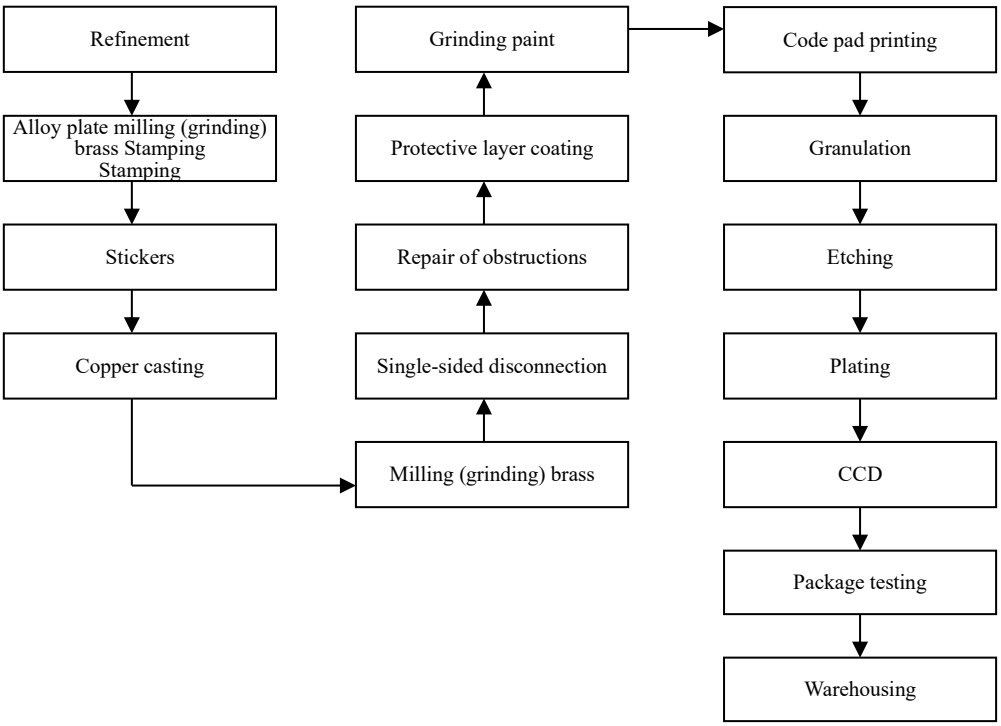
(2) Motor fan


Blade assembly
PC board
Coil assembly
Magnet, magnetic frame
PC board, electronic
Insulation sheet and silicon steel sheet assemblage
Assemblage (A1) product into fan blade
Assemblage (B1) product Tin soldering
Winding
Add assemblage (A2) product with rubber slip sheet
Foot cutting
Lead
Tin soldering
Tin soldering
(Stator)
Add PC board line with coil into power supply line assemblage
Outer frame and stator fixation assemblage
Outer frame and stator fixation pressing bearing assemblage
IC positioning
Blade assembly and frame assembly assemblage
Motor fan finished product

(3) Resistor-thick film



(4) Resistor-metal plate



(III) Supply of main raw materials

The Company's main raw materials are aluminum foil, electrolytic paper, guide needle, aluminum shell, electrolyte (liquid capacitor), and conductive polymer material PEDT (solid capacitor), packaging materials, substrates and ink. The main raw material suppliers are from Japan, Taiwan, mainland China, and Malaysia. Based on cost control & stable delivery, the Company has always maintained 2 or more suppliers for raw material procurement, so as to achieve high quality and reasonable price. For the raw materials that are prone to shortage or long delivery time, the Company has maintained a higher stock to prevent the risk of supply failure.

(IV) List of manufacturers (customers) that accounted for more than 10% of the total volume of goods purchased (sold) in any of the most recent two years

1. Major purchasing customers that accounted for more than 10% of the total purchase amount in any of the most recent two years: None.

2. Major selling customers that accounted for more than 10% of the total sale amount in any of the most recent two years:

Year	2024				2025			
Item	Name	Amount	Percentage of annual net sales [%]	Relationship with the Issuer	Name	Amount	Percentage of annual net sales [%]	Relationship with the Issuer
1	Ko-E (Shenzhen) Corporation	546,711	10.39	Subsidiary of an entity with significant influence over the consolidated company	Ko-E (Shenzhen) Corporation	548,567	9.89	Subsidiary of an entity with significant influence over the consolidated company
	Others	4,717,257	89.61		Others	4,996,924	90.11	
	Net sales	5,263,968	100.00		Net sales	5,545,491	100.00	

Note 1: The names of suppliers accounting for more than 10% of total purchases in each of the most recent two fiscal years, along with their purchase amounts and percentages, shall be disclosed. However, if the contract stipulates that the supplier's name cannot be disclosed, or if the counterparty is an individual and not a related party, a code may be used in lieu of the name.

Note 2: As of the printing date of the annual report, listed companies or companies whose shares are traded on securities dealers' premises shall also disclose the most recent financial data audited or reviewed by a certified public accountant.

III. Information on employees in the last two years and as of the published date of the annual report

Unit: persons

Year		2024	2025	For the year ended March 31, 2026
Number of Employees	Indirect labor	847	888	891
	Direct labor	1,165	1,207	1,207
	Total	2,012	2,095	2,098
Average age		37	37	37
Average Service Year		6.61	6.61	6.98
Educational distribution	Doctorate/PhD	0.00%	0.00%	0.00%
	Master	1.24%	1.38%	1.34%
	University	23.81%	23.58%	23.59%
	High school	44.63%	44.49%	44.71%
	Below high school	30.32%	30.55%	30.36%
	Total	100.00%	100.00%	100.00%

IV. Disbursements for Environmental Protection

For the most recent year and up to the publication date of the annual report, the losses (including compensation) and punishments, future countermeasures and possible expenses incurred by the Company due to environmental pollution: None.

V. Labor-management Relations:

(I) list of the Company's various employee welfare measures, education, training and retirement systems and their implementation status, as well as the agreements between employees and employer and the measures taken to safeguard the rights and interests of employees.

1. Employee welfare measures

   (1) The Company has established a Staff Welfare Committee in accordance with applicable regulations and allocates relevant funds to ensure adequate funding for employee welfare. The Committee is composed of members elected by employees and holds regular meetings to formulate annual plans covering activities and benefits including annual holiday gifts, wedding and funeral subsidies, emergency assistance, employee birthday celebrations, travel and social activities, and severance consolation payments for retiring or departing employees.

   (2) The Company provides labor insurance, national health insurance, and provisions for employee remuneration and pension in accordance with the law.

   (3) The Company specially provides holiday bonuses, employee health examinations, on-the-job training, general training courses, and employee group insurance to offer employees comprehensive protection.

2. Implementation of staff cultivation and training

   The Company attaches great importance to the strengthening management functions at all levels, as well as the training of departments' own professional functions and job instructions, so as to cultivate the talents needed by the organization and achieve the goal of sustainable business.

   (1) Education and training of new employees: assist new employees to know the working environment, the Company's management rules, organization, business operation of various departments, labor safety and health training, etc., and train the talents that meet the needs of the Company.

   (2) In-service personnel education and training: education and training in various departments (internal training and training on assignment).

   (3) In order to enhance the professional level of audit, the auditors shall not only attend the internal audit practice courses, but also attend relevant seminars; Financial personnel shall also attend training courses organized by the competent authority or related units.

3. Retirement system and implementation status

   In accordance with the provisions of the Labor Pension Regulations and the Labor Standards Act, the Company has formulated retirement rules for the employees, and established the Labor Retirement Reserve Supervisory Committee, set aside 8% of the retirement reserve in the special account for labor retirement reserve, and the workers can apply for pension payment in accordance with article 55 of the Labor Standards Act upon retirement.

   In addition, with the implementation of the new pension system on July 1, 2005, the Company has allocated 6% of the insured amount of the new pension system to the employee pension account, in order to stabilize the employee's life after retirement.

4. The labor agreements between employer and employees as well as the measures to protect the rights and interests of employees

   In order to enable the staff to work for the Company without any worries, the Company strives to establish harmonious Labor relations through the following ways:

(1) Emphasis should be placed on the formal and informal communication channels between supervisors and employees to achieve the effect of two-way communication.

(2) Plan and improve welfare measures to take full care of employees and ensure their livelihood.

(3) In terms of salary, bonus, welfare and training policies, all policies are designed to encourage career growth based on performance.

(4) Flexible working hour mechanism and leave request system, so that employees can achieve a balance between life and work.

(5) Protective measures for the work environment and employee personal safety:

The Company's products are mainly manufactured by its subsidiaries in mainland China, and no production lines are established in Taiwan. Therefore, all employees of the Company are indirect support personnel, and there are no occupational health and safety issues related to production. Nevertheless, in order to monitor employees' health conditions, safeguard employee rights and interests, and assign appropriate work, the Company has formulated the "Safety and Health Management Regulations" and "Disaster Investigation Management Regulations" in accordance with relevant laws and regulations such as the "Occupational Safety and Health Act," "Regulations for the Protection of Workers' Health," and "Labor Standards Act." In addition, the Company conducts annual fire safety inspection declarations in accordance with fire regulations, performs building public safety inspections every two years in compliance with building public safety regulations, and actively participates in fire drills organized by the building management committee every year.

The office building is equipped with 24-hour around-the-clock security management. Access to the office requires passing through an access control system to ensure the safety of the Company's employees' working environment.

(II) In the most recent years as of the publication date of the annual report, the losses suffered due to the labor disputes (including matters with labor inspection results that violate the Labor Standards Act, the punishment date, the punishment font size, the provisions of the statute violated, the content of the statute violated, and the punishment content are listed), and the current and future estimated amounts and responding measures shall be estimated. If it cannot be estimated reasonably, state the fact that it cannot be estimated reasonably: None.

VI. Information Security Management:

(I) Information Security Management Strategy and Framework:

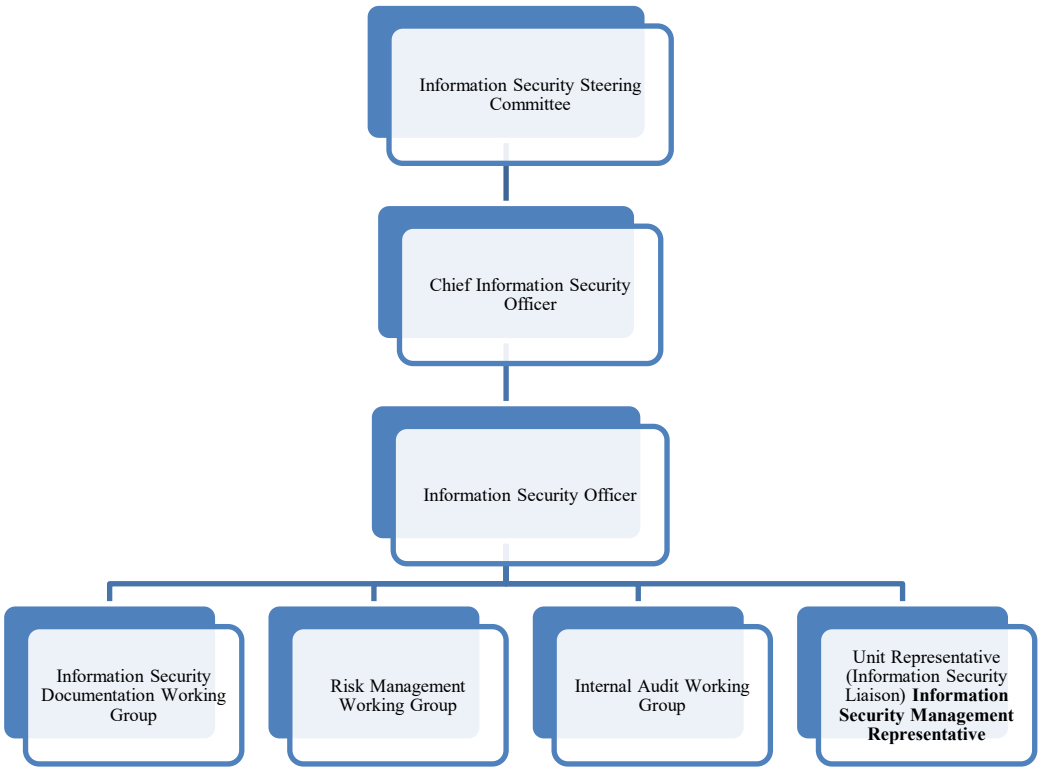
1. Information Security Management Framework

(1) Corporate Information Security Governance Organization

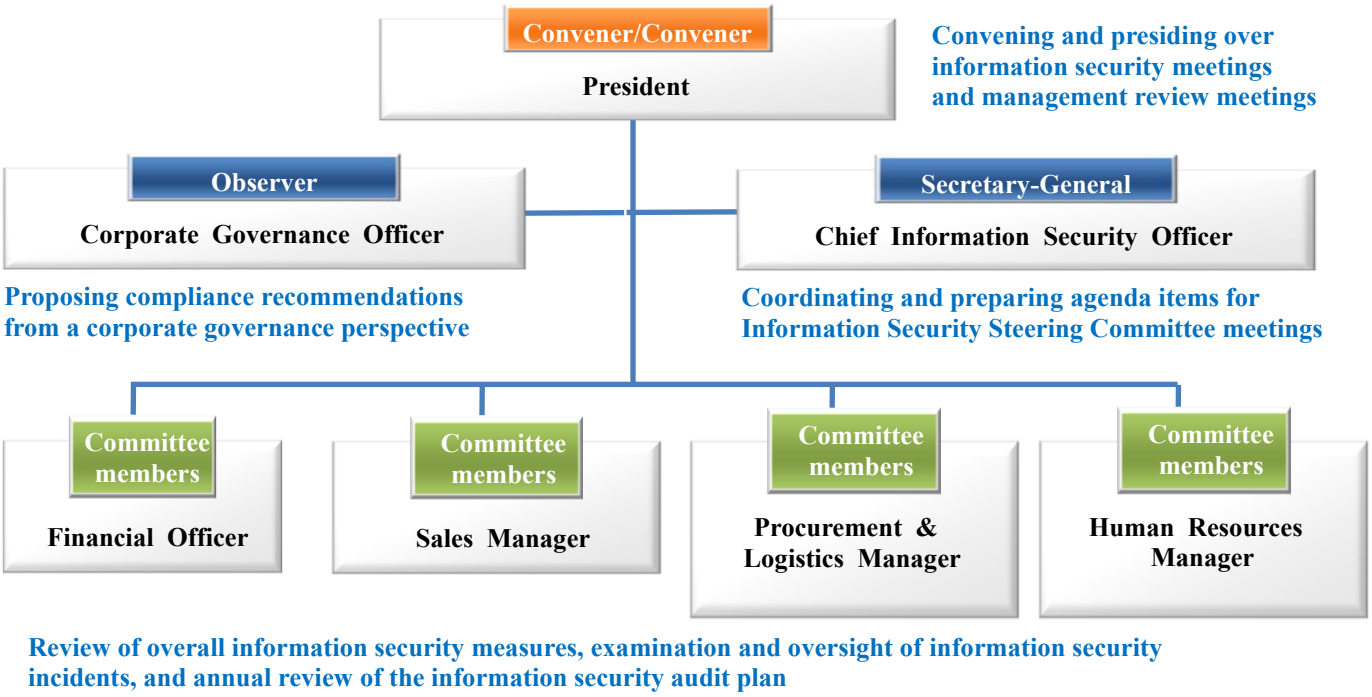
The Company established the Corporate Information Security Organization in 2021 to coordinate the formulation, implementation, risk management, and compliance auditing of information security and protection-related policies. The Chief Information Security Officer (CISO), who heads the organization, reports annually to the Board of Directors on the effectiveness of information security management and related issues and strategic directions.

In order to implement information security strategies and ensure internal compliance with information security-related guidelines, procedures, and regulations, the Company has established an "Information Security Steering Committee," chaired by the President, with the highest-ranking executives of each unit serving as committee members. The Chief Information Security Officer of the Corporate Information Security Organization serves as the Secretary-General, and the Head of Corporate Governance serves as an observer. The committee convenes meetings every six months to review and resolve information security and data protection policies, and to ensure the effectiveness of information security management measures.

(2) Kaimei Electronic's Information Security Organization Structure



(3) Kaimei Electronic's Information Security Steering Committee



2. Information Security Policy

(1) Corporate Information Security Management Strategy and Framework

To effectively implement information security management, the Corporate Information Security Organization has established an "Information Protection Task Force" covering the Taiwan site and overseas subsidiaries. This task force holds regular meetings following the Plan-Do-Check-Act (PDCA) management cycle mechanism to review the applicability of information security policies and protection measures. It also regularly reports the execution results to the dedicated Information Protection Committee.

In the "planning stage", we focus on information security risk management, establish a complete Information Security Management System (ISMS), introduce and promote international information security management system certification standards (ISO/IEC 27001, ISO/IEC 15408) in each factory, reduce corporate information security threats from the system, technical, and procedural aspects, and establish confidential information protection services that meet customer needs and the highest standards. In the "execution phase", we have built multi-layer information security protection, and continue to introduce innovative technologies for information security defense, integrating information security control mechanisms into the usual workflow of software and hardware maintenance and supplier information security management, systematically monitoring information security, and maintaining the confidentiality, integrity and availability of Kaimei Electronic's important assets. In the "Check phase", we actively monitor the effectiveness of information security management, and conduct measurement and quantitative analysis of information security indicators based on audit results. In the "Act phase", we review and continuously improve the information security regulations, and implement supervision and auditing to ensure that the information security regulations continue to be effective. When employees violate the relevant regulations and procedures, they are dealt with in accordance with the information security violation handling process, and are subject to disciplinary action (including the employee's annual performance appraisal or legal action if necessary). In addition, based on performance indicators and maturity assessment results, we regularly review and implement improvement actions including information security measures, education and training, and awareness- raising to ensure that important confidential information of Kaimei Electronic is not leaked.

(2) Corporate Information Security Risk Management and Continuous Improvement Framework

Corporate information security risk management and continuous improvement framework based on PDCA cycle

A. Plan (Information Security Risk Management)

Corporate Information Security Risk Assessment

Information Security Risk Management and Policy Development

Compliance with international standards for information security (ISO/IEC 27001)

Customer information security protection mechanism

B. Execution (multi-layer security)

Personnel Physical Security

Account and permission management

Information Security Monitoring and Maintenance

Data Security Protection Technology Enhancement

Cyber and device security

C. Audit (monitoring the effectiveness of information security management)

Continuous monitoring of information security

Information Security Quantitative Assessment

Information Security Attack Simulation Exercise

Information Security Maturity Assessment

Approved the international audit evaluation of information security

D. Action (review and continuous improvement)

Information security measures review improvement

Information Security Threats and Technology Mastery

Information Security Violation and Disposal

(3) Information Security Management Program and Implementation Results for 2025

A. ISO27001 Enterprise Information Security Certification obtained

Successfully passed ISO27001 Information Security Management System certification in September 2024, demonstrating the company's commitment to information security governance.

B. Comprehensive information security protection system establishment and operation

Real-time threat and endpoint protection integration:

Established an automated security monitoring system integrated with Teams T5 endpoint information security system, implementing EDR (Endpoint Detection and Response) technology to enhance real-time identification and response capabilities to security threats, effectively reducing potential risks and achieving comprehensive information security protection management.

Network security enhancement:

Completed the establishment of high-availability (HA) architecture for network firewalls at Taiwan headquarters, successfully blocking nearly 5,000 major network attacks this year, significantly enhancing network defense capabilities

Automated monitoring mechanism:

- Implemented automated monitoring mechanisms for data center network systems across information units in each region of the group
- Daily automated generation of IT operations reports, covering core items such as data centers, systems, networks, and information security
- Through comprehensive security threat monitoring and analytical vision, enhancing the efficiency of incident management for the information security team, effectively reducing human resource burden

C. Training\Promotion

In 2025, 5 information security education and training sessions have been held, with a total of 300 participants. The training content comprehensively covers:

Social Engineering Protection Advocacy

Email Social Engineering Drill

2025 Information Security Policy Promotion and Information Security Updates

2025 Information Security Threat Trends and Group Response Solutions

CEH Enterprise Information Security Protection - Response Strategies for New Types of Attack Methods

(II) Information security risks and countermeasures

Information Technology Security Risks and Management Measures

The Company has established comprehensive network and computer-related information security measures, but cannot guarantee that its computer systems that control or maintain the Company's critical corporate functions, such as manufacturing operations and accounting, will be completely protected from cyber attacks from any third party's paralyzed systems.

The Company strengthens network firewalls and network controls to prevent computer viruses from spreading across machines and facilities; implements endpoint antivirus measures based on computer types; introduces advanced solutions to detect and handle malware; designs and develops security-enhanced personal computers for employee use; designs and develops cloud application security policies; introduces new technologies to strengthen data protection; enhances phishing email detection; establishes an integrated automated security operations platform, and regularly conducts employee awareness tests and commissions external experts to perform security assessments. Although Kaimei Electronic continues to strengthen its information security measures, there is no guarantee that the company will be protected from malware and hacker attacks.

In addition, the Company needs to share highly sensitive and confidential information with third party vendors who provide services to the Company and its affiliates in order to enable them to provide the relevant services. Although Kaimei Electronic is required to comply with confidentiality and/or network security requirements in its service contracts with third-party service providers, there is no guarantee that each third-party service provider will strictly comply with these obligations. Internal network systems and external cloud computing networks (e.g. AWS, Azure) maintained by the above service vendors and/or their contractors are also at risk of cyber attacks.

(III) List the losses suffered due to major information security incidents in the most recent fiscal year up to the publication date of the annual report, and the possible impact and countermeasures. If the amount cannot be reasonably estimated, facts of which estimation cannot be made shall be explained: None

VII. Important Contracts: None

Chaper 5 Review and Analysis of the Company's Financial Position and Financial Performance, and Risks Events

I. Financial Position: Major causes and impacts of significant changes in assets, liabilities, and equity over the past two fiscal years

(I) Financial Status Analysis Comparative Table

Item \ Year	2025	2024	Difference	
			Amount	%
Current assets	6,530,483	7,160,057	(629,574)	(8.79)
Non-Current Assets	8,024,809	7,696,297	328,512	4.27
Total Assets	14,555,292	14,856,354	(301,062)	(2.30)
Current liabilities	4,063,675	4,553,246	(489,571)	(10.75)
Non-current liabilities	620,381	610,029	10,352	1.70
Total Liabilities	4,684,056	5,163,275	(479,219)	(9.28)
Capital Stock	1,086,753	1,086,753	-	-
Capital surplus	4,732,931	4,732,931	-	-
Retained Earnings	4,221,778	3,894,931	326,847	8.39
Other Equity	(170,226)	(21,536)	(148,690)	(690.43)
Total Shareholders' Equity	9,871,236	9,693,079	178,157	1.84

Description:

1. The decrease in current liabilities was mainly due to a reduction in short-term borrowings.
2. The decrease in other equity was mainly due to an increase in unrealized valuation losses on financial assets measured at fair value through other comprehensive income.

II. The main reasons for significant changes in operating revenue, net operating income and pre-tax net income in the most recent two years, the possible impact on the Company's future finance and business and the corresponding plans:

(I) Comparison and analysis of financial performance

Unit: NT$ thousand

Item \ Year	2025 Amount	2024 Amount	Increase (decrease) in amount	Change ratio (%)
Operating revenue	5,545,491	5,263,968	281,523	5.35
Operating costs	(4,435,636)	(4,275,856)	159,780	3.74
Gross profit	1,109,855	988,112	121,743	12.32
Operating Expenses	(620,427)	(576,951)	43,476	7.54
Operating profit or loss	489,428	411,161	78,267	19.04
Non-operating revenue and expenses	148,913	268,845	(119,932)	(44.61)
Net profit before tax	638,341	680,006	(41,665)	(6.13)
Net income before tax	(233,083)	(185,299)	47,784	25.79
Net Income (Loss)	405,258	494,707	(89,449)	(18.08)
Explanation of changes in ratios: 1. The decrease in non-operating income was mainly due to an increase in foreign currency exchange losses during the current period.				

III. Analysis of changes in cash flow in the most recent improvement plans for liquidity shortage, and cash liquidity analysis for the upcoming fiscal year.

(I) Liquidity analysis for the past two years

Unit: NT$ thousand

Item \ Year	2025	2024	Increases (decreases) ratio (%)
Cash flow ratio (%)	19.08	22.14	(13.80)
Cash flow adequacy ratio (%)	162.28	148.69	9.14
Cash reinvestment ratio (%)	5.20	7.83	(33.56)
Explanation of changes in ratios: The decrease in cash flow ratio and cash reinvestment ratio is mainly due to the reduction in net cash inflow from operating activities.			

(II) Liquidity improvement plan: Not applicable

(III) Liquidity Analysis for the coming year

The Company expects cash inflows from books and operating activities in 2026 to be sufficient to cover capital expenditures and various cash expenditures, with good cash liquidity in the coming year.

IV. The impact of major capital expenditures on financial operations in recent years: None.

V. Reinvestment Policy For The Most Recent Fiscal The Main Reasons for The Profits/Losses Generated Thereby, the Plan for Improving Re-Investment Profitability, And Investment Plans for The Coming Year

(I) Re-investment analysis form

Unit: NT$ thousand

Name of the investment company	Name of the invested company	Investment income (loss) recognized in the year	Policy	Main reason for profits or losses	Improvement and Investment Plans for the Coming Year
Kaimei Electronic Corp.	Teapo Holding (Bermuda) Ltd.	129,637	Reinvestment in the Chinese mainland subsidiary	Operations of Teapo Electronic (Dongguan) Co., Ltd.-	-
	Teapo Electronic(Hong Kong) Corp.	5,261	Import and export business of electronic products	Income from operations-	-
	FORMOSA PROSONIC ELECTRONICS SDN. BHD	-	Production and sales of aluminum electrolytic capacitors	In liquidation-	-
	Jamicon International Limited	31,346	Purchase and sales of aluminum electrolytic	Income from operations-	-
	Ralec Electronic Corporation	51,353	Production and operation of supporting components and other electronic devices	Income from operations-	-
	MYW Investment Limited	33,808	Reinvestment business	Income from reinvestment	-
	Tong Hsing Electronic Industries, Ltd.	74,725	Production and sales of electronic products	Income from operations-	-

Note: The above table only shows the profits or losses on individual companies of directly and indirectly reinvested enterprises. For profits or losses from indirect reinvestments, please refer to the "Table 8" of the Company's financial report audited and certified by the CPAs. Please refer to the "Related Information of Affiliated Enterprises" in the special items part of the year's annual report for the operating items, capital amount, and the Company's investment ratio of each reinvested enterprise.

VI. Risk Analysis and Assessment for the Most Recent Fiscal Year and during the Current Fiscal Year Up to the Date of Publication of the Annual Report

(I) The impact of interest rate, exchange rate changes and inflation on the Company's profit and loss and future countermeasures:

1. Impact of the change of interest rate:

   The Company and its subsidiaries have obtained better market interest rates for the loans needed for operation upon borrowing in, which is less affected by the change of interest rate, and they will pay close attention to the trend of interest rate in the future.

2. Impact of the change of exchange rate:

   The Company may use derivative financial commodity contracts, including forward foreign exchange contracts or foreign exchange exchange contracts, to protect against foreign currency assets and liabilities and exchange rate risks that may arise from certain prospective transactions. These hedging can reduce, but not eliminate, the exposure of assets and liabilities to exchange rate movements.

3. Impact of inflation:

   Inflation in the past year has had a limited impact on the Company's operating costs, and the Company's continued efforts to develop niche products, adjust product prices in time, strengthen cooperation with key suppliers, develop and integrate materials, and reduce production costs can effectively reduce inflation-related risks.

(II) Policies for engaging in high-risk, high-leverage transactions, loans to third parties, endorsements and guarantees, and derivative financial instrument transactions; the main reasons for profits or losses; and future response measures:
The Company's transactions in capital loans, endorsement guarantees and derivatives are subject to the procedures adopted by the Board of Directors and the shareholders' meeting. The Company focuses on the development of the industry and does not engage in high-risk, highly leveraged investments that affect profits and losses.

(III) The company plans to invest approximately NT$83 million in R&D expenditures in 2026. In the future, this will be adjusted according to industry trends and development strategies. For the latest R&D plans, please refer to the "Business Overview" section under "5. Operational Overview" in this annual report.

(IV) Changes to local and overseas policies and laws that impact the Company's financial operations and the corresponding countermeasures:

Any adverse changes in policies and regulations will increase the Company's costs and adversely affect its operating results, such as environmental and climate-related laws and requirements, which may necessitate the Company's purchase of control equipment and implementation of control plans, modification of product designs and processes, resulting in higher costs, affecting or delaying the Company's operations. In order to control risks, the Company has been paying close attention to any domestic and foreign policies and laws that may affect the company's finances and business. According to risk management procedures, we collect information, analyze potential adverse effects, and develop countermeasures. There have been no changes in policies or laws that have materially affected the financial operations of the Company during the years of 2025 and as of the publication date of the annual financial statements.

(V) Impact of technological changes (including information security risks) and industry changes on the Company's financial operations and related response measures:

1. Impact of technological change (including ICT security risks) and countermeasures:

   The company continues to invest in advanced information security equipment and build comprehensive cybersecurity protection and data protection mechanisms to ensure the proper preservation of company data and prevent cyber attacks and theft. For responsive measures, please refer to the explanation of information security management in Section "5. Operational Overview" of this annual report.

2. Impact of industry change and countermeasures:

   The Company always pays attention to market changes and timely develops niche products to maintain the competitiveness of the Company. Driven by the global pursuit of carbon neutrality, the Company continues to focus on niche markets such as AI, electric vehicles, charging piles and energy storage to create operational growth momentum for the Company.

(VI) The impacts of changes in corporate image on the Company's crisis management and the countermeasures:

The company has formulated risk management policies and procedures for implementation. In the event of a crisis, each department can initiate emergency response measures at the first moment to minimize the impact on the company's property and business operations, while simultaneously engaging in external communication in a consistent manner. There was no incident that seriously threatened the corporate image in 2025 and up to the date of annual report publication.

(VII) Expected benefits, possible risks and countermeasures of mergers and acquisitions:

(VIII) As of the annual report publication date, the Company has no acquisition plans.

(IX) Expected benefits and potential risks of plant capacity expansion and the countermeasures:

As of the annual report publication date, no such circumstance.

(X) The risks associated with purchase and sales concentration and the countermeasures:

1. The Company actively diversifies the source of purchases to avoid the source of goods being manipulated by a single supplier, so there should be no risk and impact of the concentration of purchases.

2. The main customers of the company are large international manufacturers with long-term cooperation relationships. The customer sources are quite scattered, and there should be no risk of concentration of sales.

(XI) For directors, supervisors or major shareholders holding more than 10% of the shares, the impact, risks and countermeasures of large-scale transfer or replacement of shares on the Company: None.

(XII) Effects of, Risks Relating to and Response to the Changes in Management Rights: None.

(XIII) Litigation or non-litigation events. Material litigation, non-litigation or administrative disputes which involves the Company and the Company's Directors, Supervisors, Presidents, Actual Responsible Persons, Major Shareholders with a shareholding ratio of more than 10%, and subordinate companies, which have been judicially determined or are still pending, in which the results may have a significant impact on shareholders' rights and interests or securities prices, the facts at issue, the value of the subject matter, the commencement date of the litigation, the main parties involved in the litigation, and the action taken as of the publication date of the Annual Report shall be disclosed: None.

(XIV) Other material risks and corresponding countermeasures:

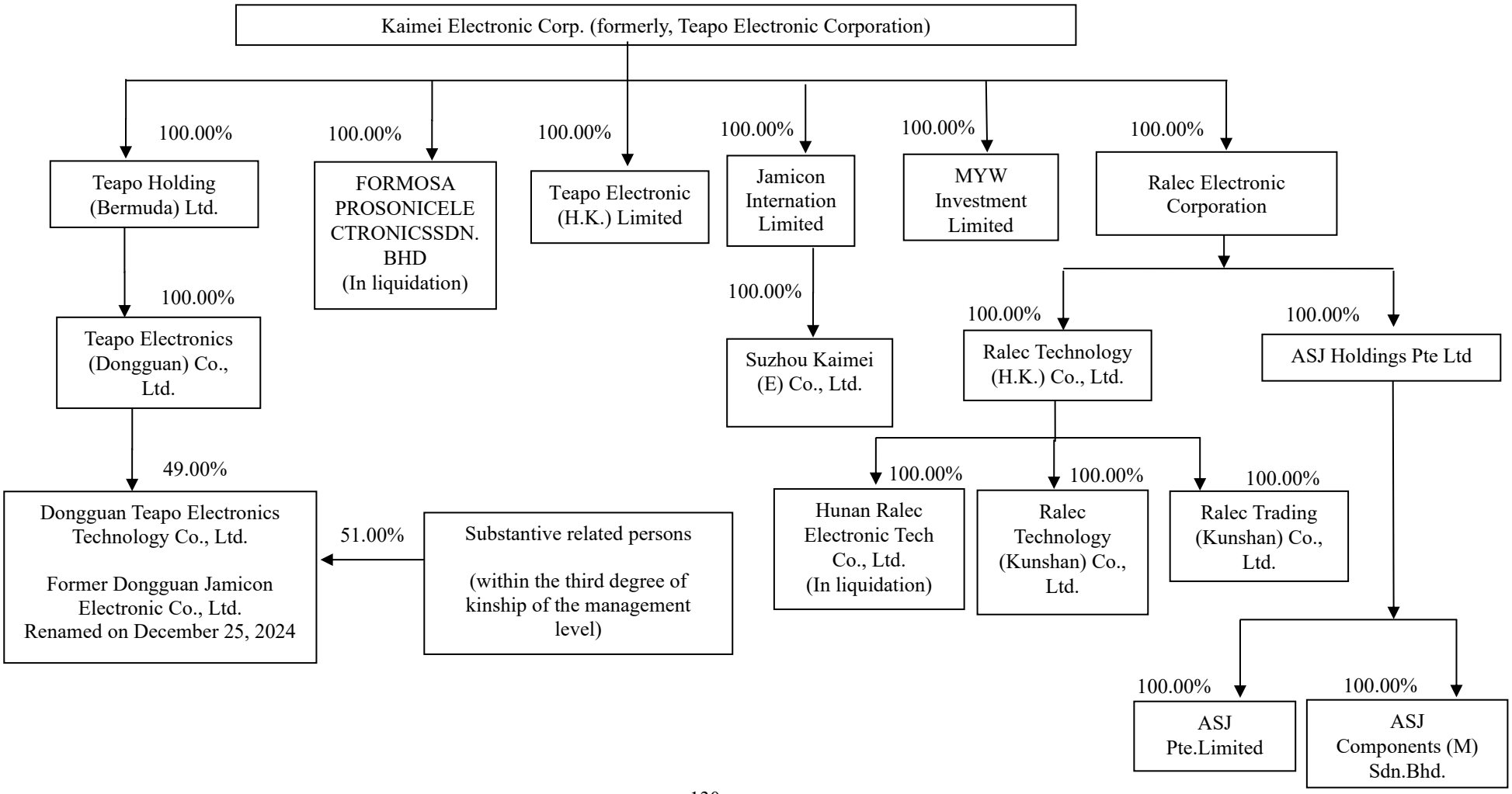
As of the publication date of this annual report, there has been no other risk issues in the Company.

VII. Other Important Matters: None.

Chaper 6 Special Notes

I. Information on Affiliates

(I) Organization chart of affiliated companies



(II) Basic information of Affiliates

Unit: thousand

Name of Affiliates	Date of Incorporation	Address	Paid-in capital	Main business or production items
Kaimei Electronic Corp.	1978/09/11	13F, No. 81, Section 1, Xintai 5th Road, Xizhi District, New Taipei City	TWD1,086,753	Purchase and sales of capacitors and motor fans
Teapo Electronic(Hong Kong) Corp.	1998/04/24	UNIT 7 1/F SOUTH SEAS CENTRE 75 MODY ROAD TSIMSHATSUI EAST KL	HKD10	Import and export business of electronic products
Teapo Holding (Bermuda) Ltd.	1998/04/21	c/o Ocorian Services(Bermuda) Limited, Victoria Place,5th Floor, 31 Victoria Street,Hamilton HM 10, Bermuda	USD22,042	Reinvestment overseas business
Teapo Electronics (Dongguan) Co., Ltd.	1998/11/20	No. 6A2, Gaoli 1st Road, Gaoli Industrial Zone, Tangxia Town, Dongguan City, Guangdong Province	USD18,500	Purchase and sales of capacitors and motor fans
FORMOSA PROSONIC(E) SDN. BHD. (In liquidation)	1989/5/22	No. 3, Lebuh 2, Bandar Sultan Suleiman, Taiwanese Industrial Park, 42000 Port Klang, Selangor Darul Ehsan, Malaysia	MYR13,245	Production and marketing of capacitors
Jamicon International Limited	1994/9/15	22 Yue Choi Building, 88 Connaught Road West, Sheung Wan, Hong Kong	HKD90,000	Purchase and sales of aluminum electrolytic
MYW Investment Limited	2018/02/01	F13-5, No. 81, Section 1, Xintai 5th Road, Xizhi District, New Taipei City	TWD574,070	Reinvestment business
Suzhou Kaimei Electronic Co., Ltd.	1995/11/16	No. 2, Hangju Road, Wangting Town, Xiangcheng District, Suzhou City, Jiangsu Province	USD15,180	Production and marketing of capacitors
Dongguan Teapo Electronics Technology Co., Ltd.	2018/3/16	Room 102, Room 103, 1/F, Building A2, No.6, Gaoli Industrial Zone, Tangxia Town, Guangdong Province	RMB500	Purchase and sales of capacitors and motor fans
Ralec Electronic Corporation	1994/12/02	No. 1, Zhonger Street, Nanzi Processing District, Kaohsiung	TWD826,668	Manufacture and sales of resistors, electronic components, electronic materials, and machinery equipment.
Ralec Technology (H.K.) Co., Ltd.	2000/09/15	Room 501, 5/F, Hing Yip Commercial Centre, 272-284	HKD10	Reinvestment overseas business
ASJ Holdings Pte Limited	1996/03/13	514Chai Chee Lane#05-05/06 Bedok Industrial Estate Singapore 469029	SGD28,274	Reinvestment overseas business
Ralec Trading (Kunshan) Co., Ltd	2010/05/25	No. 333, Huangpujiang Mid Road, Kunshan City, Jiangsu Province, China	USD100	Manufacturing and marketing of electronic parts
Ralec Technology (Kunshan) Co., Ltd	2000/12/26	No. 333, Huangpujiang Mid Road, Kunshan City, Jiangsu Province, China	USD10,000	Manufacturing and marketing of electronic parts
Hunan Ralec Electronic Tech Co., Ltd., completed the deregistration on (2025/11/4).	2018/06/07	No.8, Shaziao Village, Liangshuijing Town, Yuanling	-	Manufacturing and marketing of electronic parts

ASJ Pte. Limited	1980/01/14	514Chai Chee Lane#05-05/06 Bedok Industrial Estate Singapore 469029	SGD6,210	Production and Sales of Resistors
ASJ Components (M) Sdn. Bhd.	1997/03/21	PTD 37440,JALAN PERINDUSTRIAN SENAI 3,KAWASAN PERINDUSTRIAN SENAI FASA II,81400 SENAI,JOHOR D.T.MALAYSIA	MYR8,000	Manufacturing and sales of resistors, sales of electronic components

Note1: All related enterprises regardless of size, should be disclosed.
Note2: Where each affiliate has established its own plant, and the sales of the products manufactured by the plant exceed 10% of the controller company's operating revenue, the name, date of incorporation, address and principal business items of the plant shall be included herein.
Note3: Where the affiliate refers to a foreign company, the name and address shall be stated in English, and the date of incorporation shall be expressed in A.D., the paid-in capital shall be expressed in the foreign currency (but the exchange rate on the reporting date shall be specified).
2025/12/31 Exchange rates: USD/NTD=41.43 HKD/NTD=4.038 MYR/NTD=7.4805 RMB/HKD=1.1134 USD/RMB=6.9907
Note 4: Dongguan Jamicon Electronic Co., Ltd. was renamed to Teapo Electronics (Dongguan) Co., Ltd. on December 25, 2024.
Note 5: Ralec Trading (Kunshan) Co., Ltd. completed the capital reduction registration on 2025/08/26 (changed from the original USD 1,000 thousand to USD 100 thousand).
Note 6: Ralec Technology (Kunshan) Co., Ltd. completed the capital reduction registration on 2025/12/12 (changed from the original USD 37,000 thousand to USD 10,000 thousand).

(III) Profiles on shareholders deemed to have dominant-subordinate relations: None.

(IV) Affiliated enterprises mainly produce and sell aluminum electrolytic capacitors, fan motors, resistors and other electronic components.

(V) Information on directors and Presidents of affiliates

March 31, 2026

Unit: NT$ thousand； share；%

Name of Affiliates	Title	Name or representative	Shares Held	
			Number of Shares / Capital Contribution	Shareholding Ratio (%)
Kaimei Electronic Corp.	Chairman	Representative: Shao-Pin, Ru	2,042,409	1.88
	Director and President	Representative of Hung Tai Investment Ltd.: Wen-Liang, Liu	2,042,409	1.88
	Director	Representative of Hung Tai Investment Ltd.: Shao-Chiao, Chen	2,042,409	1.88
	Director	Representative of Yageo Corp.: Zhong, Zhong	7,773,905	7.15
	Independent Director	Huo-Sheng, Wu	0	0.00
	Independent Director	Cheng-Hsien, Tsai	0	0.00
	Independent Director	Yu-Chang, Lin	0	0.00
Teapo Electronic(Hong Kong) Corp.	Director	Representative of Kaimei Electronic Corp.: Pen-Chi, Chen	HKD10	100.00
	Director	Representative of Kaimei Electronic Corp.: Shu-Hui, Chen		
Teapo Holding (Bermuda) Ltd.	Director	Representative of Kaimei Electronic Corp.: Pen-Chi, Chen	USD22,042	100.00
	Director	Representative of Kaimei Electronic Corp.: Shu-Hui, Chen		
Teapo Electronics (Dongguan) Co., Ltd.	Director and President	Representative of Teapo Holding (Bermuda) Ltd.: Wei-Ming, Tang	USD18,500	100.00
	Supervisor	Representative of Teapo Holding (Bermuda) Ltd.: Shu-Hui, Chen		
FORMOSA PROSONIC (E) SDN. BHD.	(In liquidation)		MYR13,245	100.00
Kaijet Technology International	Director	Representative of Kaimei Electronic Corp.: Pen-Chi, Chen	HKD90,000	100.00
	Director	Representative of Kaimei Electronic Corp.: Shu-Hui, Chen		
Suzhou Kaimei Electronic Co., Ltd.	Director and President	Representative of Jamicon International Limited: Chi-Chuan, Lo	USD15,180	100.00
	Supervisor	Shu-Hui, Chen		
MYW Investment Limited	Director	Representative of Kaimei Electronic Corp.: Pen-Chi, Chen	TWD574,070	100.00
Dongguan Teapo Electronics Technology Co., Ltd. (Note 1)	Director	Chuan, Huang	RMB500	100.00
	Supervisor	Shu-Hui, Chen		
Ralec Electronic Corporation	Chairman and President	Representative of Kaimei Electronic Corp.: Wen-Liang, Liu	TWD826,668	100.00
	Director	Representative of Kaimei Electronic Corp.: Yen-Ju, Lee		
Ralec Technology (H.K.) Co., Ltd.	Director	Representative of Ralec: Yen-Ju, Lee	HKD10	100.00
	Director	Representative of Ralec: Pen-Chi, Chen		

Name of Affiliates	Title	Name or representative	Shares Held	
			Number of Shares / Capital Contribution	Shareholding Ratio (%)
Ralec Trading (Kunshan) Co., Ltd.	Director	Representative of Ralec Technology (H.K.) Limited: Wen-Liang, Liu	USD100	100.00
	Supervisor	Pen-Chi, Chen		
Ralec Technology (Kunshan) Co., Ltd.	Director	Representative of Ralec Technology (H.K.) Co., Ltd.: Wen-Liang, Liu	USD10,000	100.00
	Supervisor	Pen-Chi, Chen		
ASJ Holdings Pte Limited	Director	Representative of Ralec: Tan Kee Sin	SGD28,274	100.00
	Director	Representative of Ralec: Pen-Chi, Chen		
ASJ Pte. Limited	Director	Representative of ASJ Holdings: Tan Kee Sin	SGD6,210	100.00
	Director	Representative of ASJ Holdings: Pen-Chi, Chen		
ASJ Components (M) Sdn. Bhd.	Director and President	Representative of ASJ Holdings: Lee Sai Fong	MYR8,000	100.00
	Director	Representative of ASJ Holdings: Po-Fu, Chen		
	Director	Representative of ASJ Holdings: Wei-Ming, Tang		
Note 1: In January 2025, the Company conducted an organizational restructuring, transferring the equity of the sub-subsidiary Dongguan Teapo Electronic Technology Co., Ltd. from Suzhou Kaimei Electronic Co., Ltd. to the sub-subsidiary Teapo Electronics (Dongguan) Co., Ltd.				

(VI) Operating overview of affiliated enterprises:

Kaimei Electronic Corp. and its affiliates
Operating overview of affiliated enterprises
2025

Unit: NT$ thousand/earning (loss) per share (NT$)

Name of Affiliates	Paid-in capital	Total Assets	Total Liabilities	Net Worth	Operating revenue	Income (Loss) From Operations	Profit or Loss (after tax)	Earnings (loss) per share (Dollars) (after tax)
Kaimei Electronic Corp.	1,086,753	11,225,844	1,354,608	9,871,236	981,441	152,027	405,258	3.73
Teapo Electronic(Hong Kong) Corp.	40	59,433	52,750	6,683	-	(88)	5,261	0.53
Teapo Holding (Bermuda) Ltd.	766,010	2,365,010	-	2,365,010	-	(153)	129,637	5.88
Teapo Electronics (Dongguan) Co., Ltd.	594,706	3,108,114	744,231	2,363,883	2,356,742	195,827	130,402	Note 3
Jamicon International Limited	392,437	1,147,978	571,730	576,248	667,483	(3,583)	31,346	0.35
FORMOSAPROSONIC(E)SDN.BHD. (In liquidation)	114,229	120,755	503	120,252	-	-	-	-
MYW Investment Limited	574,070	947,095	200,550	746,545	-	(37)	33,808	Note 3
Suzhou Kaimei Electronic Co., Ltd.	462,990	646,422	107,425	538,997	352,655	39,096	30,651	Note 3
Dongguan Teapo Electronics Technology Co., Ltd.	2,331	1,087	124	963	-	(283)	(1,098)	Note 3 and Note 4
Ralec Electronic Corporation	826,667	7,545,614	3,313,954	4,231,660	2,068,322	113,408	51,353	0.62
Ralec Technology (H.K.) Co., Ltd.	1,222,735	4,899,312	101	4,899,211	-	(100)	15,857	Note 3
Ralec Technology (Kunshan) Co., Ltd.	1,438,409	4,893,299	1,603,348	3,289,951	2,291,232	(45,544)	20,041	Note 3
Ralec Trading (Kunshan) Co., Ltd.	31,164	273,099	40,195	232,904	66,258	(3,121)	2,432	Note 3
Hunan Ralec Electronic Tech Co., Ltd. (Note 5)	430,580	337,938	-	337,938	-	(7,088)	(6,483)	Note 3
ASJ Holdings Pte. Limited	676,036	383,615	3,420	380,195	-	(370)	(473)	Note 3

Name of Affiliates	Paid-in capital	Total Assets	Total Liabilities	Net Worth	Operating revenue	Income (Loss) From Operations	Profit or Loss (after tax)	Earnings (loss) per share (Dollars) (after tax)
ASJ Pte. Limited	148,484	515,463	23,568	491,895	37,834	(19,306)	(708)	Note 3
ASJ Components (M) Sdn. Bhd.	90,308	1,458,276	939,755	518,521	1,259,055	29,645	12,370	Note 3

2025.12.31 Exchange rates: USD/NTD=41.43 HKD/NTD=4.038 MYR/NTD=7.4805 RMB/HKD=1.1134 USD/RMB=6.9907
Average exchange rate on 2025: USD/NTD=31.1797 HKD/NTD=3.9998 MYR/NTD=7.0131 RMB / HKD=1.0834 USD /RMB=7.1952
Note1: All related enterprises regardless of size, should be disclosed.
Note2: If the affiliate company is a foreign company, all the relevant figures shall be expressed in New Taiwan Dollar (NT$) based on the exchange rates on the date of this annual report.
Note3: Earnings (loss) per share is not applicable to the registered capital (no shares) of the reinvested company.
Note 4: Dongguan Jamicon Electronic Co., Ltd. was renamed to Teapo Electronics (Dongguan) Co., Ltd. on December 25, 2024.
Note 5: Hunan Ralec Electronic Tech Co., Ltd., completed the deregistration on on November 4, 2025.

Kaimei Electronic Corp.

Representation Letter for Consolidated Financial Statements of Affiliated Enterprises:

For the year 2025 (from January 1, 2025 to December 31, 2024), the companies that should be included in the preparation of the consolidated financial statements of affiliated enterprises in accordance with the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises" are the same as those that should be included in the preparation of the parent-subsidiary consolidated financial statements in accordance with International Financial Reporting Standard No. 10 as recognized by the Financial Supervisory Commission. Furthermore, the relevant information that should be disclosed in the consolidated financial statements of affiliated enterprises has already been disclosed in the aforementioned parent-subsidiary consolidated financial statements. As such, we will not prepare separate consolidated financial statements for affiliated enterprises.

Hereby declared by

Name of Corporation: KAIMEI ELECTRONIC CORP.

Person in charge: Shao-Pin, Ru

Date: March 6, 2026

II. Private Placement of Securities During The Most Recent Fiscal Year or During The Current Fiscal Year up to The Date of Publication of The Annual Report: None

III. Other necessary supplementary explanations: None.

IV. Situations Listed in Subparagraph 2, Paragraph 3, Article 36 of the Securities and Exchange Act, which Might Materially Affect Shareholders' Equity or the Price of the Securities, Occurring during the Most Recent Fiscal Year and during the Current Fiscal Year Up to the Date of Publication of the Annual Report: