Stock Code: 2312

Kinpo Electronics, Inc.

2025 Annual General Shareholders' Meeting

Meeting Handbook

Date: June 3, 2025
Meeting Format: Physical Meeting
Location: No. 147, Sec. 3, Beishen Rd., Shenkeng District, New Taipei City

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Meeting Procedure

Kinpo Electronics, Inc.

2025 Annual General Shareholders' Meeting Procedure

1. Call the Meeting to Order
2. Chairman's Remarks
3. Report Items
4. Ratification Items
5. Resolution Items
6. Special Motion
7. Adjournment

Meeting Agenda

Kinpo Electronics, Inc.

2025 Annual General Shareholders’ Meeting Agenda

Meeting Format: Physical Meeting

Time & Date: 9:00 a.m., Tuesday, June 3, 2025

Location: No. 147, Sec. 3, Beishen Rd., Shenkeng District, New Taipei City

Report attending shares and call the Meeting to order.

1. **Chairman's Remarks**
2. **Report Items**
   (1) To report the business of 2024
   (2) Audit Committee's review report
   (3) To report the 2024 employees' profit sharing and directors' compensation
   (4) To report the 2024 earnings distribution in cash
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4. **Matters for Discussion and Election**
   (1) To amend certain provisions of the Company’s Articles of Incorporation
   (2) To amend certain provisions of the Company’s Procedures for Loaning Funds to Others
   (3) Full re-election of the Company’s Board of Directors
   (4) To lift the non-compete restrictions on Directors
5. **Special Motions**
6. **Adjournment**

Report Items

Report Items

Proposed by the Board

1. To Report the Business of 2024

Notes:

Kinpo Electronics, Inc.

2024 Business Report

The year 2024 was one of profound change and challenge. Global growth was buffeted by shifts in U.S. Federal Reserve policy, inflation trends, unemployment fluctuations, leadership transitions, and policy uncertainty, leaving markets torn between hopes for rate cuts and the risks of accelerating inflation. According to the IMF's World Economic Outlook, global GDP growth in 2024 reached 3.2%—stable compared with 2023, yet still below pre-pandemic levels and continuing a deceleration trend. At the same time, Sino-U.S. tensions continued to disrupt supply chains and spur competition over technology standards and economic interests, forcing nations to recalibrate their strategies to mitigate geopolitical risk.

Kinpo Group's consolidated net revenue for 2024 was NT$164,405,392,000, up 2.91% from NT$159,757,214,000 in 2023. Through ongoing product portfolio optimization and lean organizational management, operating expenses fell 13.02% year-on-year. After-tax net income rose 188.99% to NT$2,394,634,000, of which NT$1,646,423,000 was attributable to the parent company—an increase of 119.22%. Earnings per share climbed to NT$1.11, a 117.65% improvement over 2023.

On the operational front, in addition to the third production base already established in Thailand, Kinpo Group launched a new factory project in São Paulo, Brazil last year; it commenced production in Q2 of this year. In product development, the Group's prior investments in high-technology R&D—such as electric-vehicle charging stations, motherboards for semiconductor equipment, multifunctional millimeter-wave radar systems, electronic rear-view mirror systems, and intelligent cockpit modules—have begun to yield results and will steadily contribute to future revenues and profitability.

In terms of production and process automation, Kinpo Group has deployed a large number of robotic arms to replace manual labor and has extensively integrated AI technologies into its production processes and equipment management, moving toward a fully unmanned factory model. At the same time, the Group has introduced Robotic Process Automation (RPA) in both office and smart-manufacturing operations to further boost efficiency.

On the environmental front of corporate sustainability, Kinpo Group began its carbon-reduction initiatives back in 2008. Today, all twelve of its global plants are certified to ISO 50001 for energy management, and last year the Group's flagship manufactured products earned ISO 14067 Product Carbon Footprint certification. Recognizing the critical role of the supply chain in decarbonization, Kinpo Group and its partners formed the "Kinpo Sustainable ESG Partners Alliance," holding workshops to help suppliers grasp international carbon-reduction trends and customer expectations. Internally, the Group piloted a carbon-pricing mechanism—simulating how carbon fees would impact operating costs—to identify further reduction opportunities and pursue its goal of "generating higher revenues with lower carbon emissions." Kinpo has also obtained CommonWealth Magazine's "Paris Agreement 1.5 °C Target" certification, passed the Science Based Targets initiative (SBTi) review, and was ranked second among electronics companies in Business Weekly's Carbon Competitiveness Top 100.

On social inclusion, Kinpo Group leverages its corporate resources to drive positive change. Partnering with the Mustard Seed Mission, it advances sustainable agri-education programs that equip Indigenous youth with farming skills and encourage them to return home, revitalizing local economies. It also supports the National Performing Arts Center's "Artistic Outreach 2.0" initiative, bringing live performance into rural communities to narrow the urban–rural cultural divide and promote cultural equity. Moreover, Kinpo has been honored with the 1111 Job Bank "Happiness Enterprise Gold Award" for four consecutive years.

In terms of corporate governance, to strengthen our risk-assessment capabilities and enhance overall management, last year we established a Board-level Risk Management Committee to steer resource allocation and ensure that our risk-management framework operates effectively. To verify that our ESG efforts across all dimensions align with international trends and our own ambitions, Kinpo Group has also actively participated in numerous external evaluations. On the governance front, we were honored with the TCSA Taiwan Corporate Sustainability Award's "Top 100 Sustainable Role Model Enterprises" and, for the second consecutive year, received the "Platinum Award for Sustainability Reporting."

Looking ahead to 2025 (ROC 114), although the global economic landscape remains fraught with uncertainties—especially following the return of former President Trump and the "America First" executive orders and policy shifts, which are certain to induce divergence across industries, societies, and political-economic environments worldwide and thus significantly impact business operations—these very challenges and risks also present countless opportunities for Kinpo Group. With production bases in seven countries, we enjoy strong local footholds that enable us to deliver swift, flexible, and diverse strategies tailored to each customer's needs in each region. Moving forward, Kinpo Group will continue to pursue our vision by reinforcing core competitiveness, concentrating on our principal businesses, optimizing our product portfolio, capturing a larger share of high-margin offerings, increasing value-added per employee, and driving both top-line growth and profitability.

Kinpo Electronics, Inc.

Chairman: Hsu, Sheng-Hsiung,

President: Chen, Wei-Chang,

Chief Accountant: Yu, Chien-Hui

Report Items

Proposed by the Board

2. Audit Committee’s Review Report

Notes:

The 2024 consolidated Financial Statements and Parent Company Only Financial Statements have been audited and certified by independent auditors, and an audit report has been issued. Together with the business report and the earnings distribution proposal, these documents have been reviewed and approved by the Audit Committee, and the audit report has been filed for record. Please refer to pages 7-17.

The CPA is requested to read: Independent Auditors' Report

The Chairman of the Audit Committee is requested to read:

Audit Committee's Review Report

Independent Auditors' Report Translated from Chinese

Independent Auditors' Report

To Kinpo Electronics, Inc.

Opinion

We have audited the accompanying parent company only balance sheets of Kinpo Electronics, Inc. (the "Company") as of December 31, 2024 and 2023, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2024 and 2023, and notes to the parent company only financial statements including a summary of material accounting policies (collectively referred to "the parent company only financial statements").

In our opinion, based on our audits and the reports of the other auditors (please refer to the Other Matter – Making Reference to the Audits of other Auditors section of our report), the parent company only financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and its financial performance and cash flows for the years ended December 31, 2024 and 2023, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit for the year of 2024 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Timing of Revenue Recognition

The Company recognized operating revenue in the amount of NT$ 8,238,173 thousand in the year of 2024. The main source of revenue was from the production and sales of a variety of consumer electronic products, which were not manufactured until orders were received. As the Company had a large number of customers and products were sold to domestic and international markets involving a various commercial term, the correctness of revenue recognition timing by transferring commodity control on merchandise to customers was material to the parent company only financial statements, we therefore considered this key audit matter.

For the revenue recognition, we have conducted audit procedures including but not limited to evaluating and testing the design and operating effectiveness of internal controls with respect to the revenue cycle; selecting representative samples to conduct test of details by inspecting transaction record and verifying the key conditions of the orders or agreements to confirm the timing when a performance obligation is satisfied, and conducting cutoff test on transactions recognized within a certain period of time before and after the balance sheet date by selecting samples to review the conditions of transactions and vouch relevant transaction documents as evidence to confirm that a performance obligation is satisfied. We also considered the appropriateness of operating revenue disclosure in Note 6 of parent company only financial statements.

Valuation of Investments Accounted for Using Equity Method

As of December 31, 2024, the investment accounted for using equity method amounted to NT$ 32,990,583 thousand, constituting 59% of the parent company only total assets, which is deemed significant to the parent company only financial statements. We reviewed whether the Company has control over its investees. For those investees that the Company has control over, we then reviewed if the investee had been deemed as a consolidated entity. For the long-term equity investments that the Company makes significant impact on such investees, we reviewed if the investment was accounted for using equity method. The appropriateness of the accounting treatment mentioned above had significant impact to the parent company only financial statements. Therefore, we considered this a key audit matter.

We have conduct audit procedures including but not limited to obtaining the most recent investment structure chart of the Company and reviewing relevant changes; understanding the appropriateness of recognition basis and classification of investments accounted for using equity method; assessing the ownership of the Company to each re-investment; analyzing the composition of the board of directors, management and shareholders and the power of shareholders to direct the relevant activity to confirm whether the investments of the Company were accounted for according to IFRS; verifying whether the Company had obtained audited financial statements when recognizing share of profit (loss) and share of other comprehensive income using equity method. In addition to understanding the impact the investees' significant events made on the Company's individual financial statements, we further evaluated whether the measurement of the investment accounted for using equity method complied with IFRS and IAS. Meanwhile, we verified the existence and ownership of the investment by confirmation or physical count procedures. We also considered the investments accounted for using equity method appropriateness of the disclosure in respect of Note 6 of the parent company only financial statement.

Other Matter – Making Reference to the Audits of Other Auditors

We did not audit the financial statements of certain investments accounted for using equity method whose statements are based solely on the reports of the other auditors. These investments accounted for using equity method amounted to NT$ 7,224,788 thousand and NT$ 7,506,118 thousand, representing 13% and 14% of the parent company only total assets as of December 31, 2024 and 2023, respectively. The related share of profit (loss) of subsidiaries, associates and joint ventures accounted for using equity method amounted to (NT$ 539,989) thousand and (NT$ 408,157) thousand, representing (32)% and(50)% of the net profit before tax for the years ended December 31, 2024 and 2023, respectively, and the related share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method amounted to NT$ 202,409 thousand and NT$ 120,090 thousand, representing 30% and 5% of the other comprehensive income for the years ended December 31, 2024 and 2023, respectively.

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

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

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

Those charged with governance, including audit committee or supervisors, are responsible for overseeing the financial reporting process of the Company.

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

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

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit for the year of 2024 the parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Chen, Chih-Chung

Fuh, Wen-Fun

Ernst & Young, Taiwan
March 12, 2025

Taipei, Taiwan
Republic of China

Notice to Readers

The accompanying parent company only financial statements are intended only to present the financial position and results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally accepted and applied in the Republic of China.

Accordingly, the accompanying parent company only financial statements and report of independent auditors are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

Independent Auditors' Report Translated from Chinese

Report of Independent Auditors

To Kinpo Electronics, Inc.

Opinion

We have audited the accompanying consolidated balance sheets of Kinpo Electronics, Inc. and its subsidiaries (the "Company" and its subsidiaries) as of December 31, 2024 and 2023, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2024 and 2023, and notes to the consolidated financial statements including the summary of significant accounting policies (collectively referred to "the consolidated financial statements").

In our opinion, based on our audits and the reports of other auditors (please refer to the Other Matter – Making Reference to the Audits of Component Auditors section of our report), the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of December 31, 2024 and 2023, and its consolidated financial performance and cash flows for the years ended December 31, 2024 and 2023, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2024 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Timing of Revenue Recognition

The Company and its subsidiaries recognized operating revenue in the amount of NT$ 164,405,392 thousand in 2024. The main source of revenue was from the production and sales of a variety of consumer electronic products, which were not manufactured until orders were received. As the Company and its subsidiaries had a large number of customers and products were sold to domestic and international markets involving a various commercial terms, the correctness of revenue recognition timing by transferring commodity control on merchandise to customers was material to the consolidated financial statements, we therefore considered this key audit matter.

For the revenue recognition, we have conducted audit procedures including but not limited to evaluating and testing the design and operating effectiveness of internal controls with respect to the revenue cycle; selecting representative samples to conduct test of details by inspecting transaction record and verifying the key conditions of the orders or agreements to confirm the timing when a performance obligation is satisfied, and conducting cutoff test on transactions recognized within a certain period of time before and after the balance sheet date by selecting samples to review the conditions of transactions and vouch relevant transaction documents as evidence to confirm that a performance obligation is satisfied. We also considered the appropriateness of operating revenue disclosure in Note 6 of consolidated financial statements.

Business Combination

According to IFRS 10, regardless of the nature of the investment, it is necessary for the investor to re-assess whether or not it controls an investee when deciding whether the investor is the parent company. Since the Company and its subsidiaries holds less than 50% of the shares of some consolidated entities, whether the Company has control over the consolidated entities would directly affect the consolidated financial statements. Therefore, we considered this a key audit matter.

We have conducted audit procedures including but not limited to obtaining the Company and its subsidiaries' latest organizational chart of the affiliates and reviewing relevant changes. In addition, we reviewed the overall shareholding percentage of each consolidated entity and analyzed the composition of the board of directors and management, the holding percentages main shareholders, and whether the power of the shareholders can directly affect the relevant activities to confirm the Company's evaluation of the control over its consolidated entities. We also considered the appropriateness of the disclosure in respect of business combination in Notes 4 and 5 of the consolidated financial statement.

Other Matter - Making Reference to the Audits of Component Auditors

We did not audit the financial statements of certain consolidated subsidiaries, which statements reflect total assets of NT$ 6,977,947 thousand and NT$ 7,335,021 thousand, constituting 6% and 6% of consolidated total assets as of December 31, 2024 and 2023, respectively, and total operating revenues of NT$ 2,080,137 thousand and NT$ 2,364,932 thousand, constituting 1% and 1% of consolidated operating revenue for the years ended December 31, 2024 and 2023, respectively. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions expressed herein are based solely on the audit reports of the other auditors. We did not audit the financial statements of certain investments accounted for using equity method whose statements are based solely on the reports of other auditors. These investments accounted for using equity method to NT$ 6,004,568 thousand and NT$ 6,119,749 thousand, constituting 5% and 5% of consolidated total assets as of December 31, 2024 and 2023, respectively. The related shares of profit (loss) of associates and joint ventures accounted for using equity method amounted to (NT$ 119,730) thousand and NT$ 16,906 thousand, constituting (4%) and 1% of the consolidated net profit before tax for the years ended December 31, 2024 and 2023, respectively, and the related shares of other comprehensive income of associates and joint ventures accounted for using equity method amounted to NT$ 189,901 thousand and NT$ 121,742 thousand, constituting 20% and 5% of the consolidated other comprehensive income for the years ended December 31, 2024 and 2023, respectively.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including audit committee or supervisors, are responsible for overseeing the financial reporting process of the Company and its subsidiaries.

Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company and its subsidiaries.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company and its subsidiaries. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company and its subsidiaries to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2024 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Others

We have audited and expressed an unqualified opinion with other matter paragraph on the parent company only financial statements of the Company as of and for the years ended December 31, 2024 and 2023.

Chen, Chih-Chung

Fuh, Wen-Fun

Ernst & Young, Taiwan
March 12, 2025

Taipei, Taiwan
Republic of China

<u>Notice to Readers</u>

The accompanying consolidated financial statements are intended only to present the financial position and results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

Accordingly, the accompanying consolidated financial statements and report of independent auditors are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

Kinpo Electronics, Inc.
Audit Committee's Review Report

The Board of Directors has prepared Kinpo Electronics' 2024 Parent Company Only and Consolidated Financial Statements and they are audited by CPAs Chen, Chih-Chung and Fuh, Wen-Fun of Ernst & Young, who have issued the independent auditors' report. Overall, the Business Report, Financial Statements, and Profit Allocation Proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of Kinpo Electronics in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act for review.

To:

Kinpo Electronics, Inc. 2025 Annual General Shareholders' Meeting

Chairman of the Audit Committee:

Hsieh, Fa-Dah

March 12, 2025

Report Items

Proposed by the Board

3. To Report the 2024 Employees' Profit Sharing and Directors' Compensation

Notes:

(1) According to Article 26 of the Company’s Articles of Incorporation, if the Company is profitable in the year, it shall set aside no less than 2% of the profit as compensation for the employees and no higher than 2% as remuneration for the directors. However, the Company, when accumulated losses remain on the account, shall reserve a portion of its earnings to offset the losses first.

(2) For 2024, the employees' profit sharing and directors' compensation was resolved and approved by the Company's Remuneration Committee and the Board of Directors. A total of 9%, amounting to NT$169,576,732, was allocated for employees' profit sharing, and 1.2%, amounting to NT$22,610,231, was allocated for directors' compensation, with all payments made in cash.

Report Items

Proposed by the Board

4. To Report the 2024 Earnings Distribution in Cash

Notes:

(1) According to Article 26-1 of the Company's Articles of Incorporation, the Board of Directors is authorized to determine the distribution of cash dividends. The resolution was passed by the Board of Directors on March 12, 2025. The Company adheres to a stable dividend policy. For 2024, a cash dividend is NT$0.6 per share, with the total cash dividend distribution amounting to NT$902,871,127.

(2) The cash dividend distributed to each shareholder will be rounded down to the nearest whole number; any fractional amounts will be truncated. The total of these truncated amounts will be recognized under "Other Income." After the shareholders' meeting, the Chairman will be authorized to set the record date for dividend distribution and handle other relevant matters.

(3) In the event that the number of outstanding shares changes due to share repurchases, transfer or cancellation of treasury shares, exercise of employee stock options, or other factors affecting the total outstanding shares, resulting in changes to the dividend per share, the Chairman is authorized to handle all relevant matters accordingly.

Ratification Items

Ratification Items

Item 1 Proposed by the Board

To Approve the 2024 Business Report and Financial Statements

Notes：

(1) The Board of Directors has prepared Kinpo Electronics' 2024 Parent Company Only and Consolidated Financial Statements and they are audited by CPAs Chen, Chih-Chung and Fuh, Wen-Fun of Ernst & Young, who have issued the independent auditors' report.

(2) For the attached business report (please refer to page 3~5), financial statements (please refer to page 21~30).

Resolution:

English translation of parent company only financial statements originally issued in Chinese

KINPO ELECTRONICS, INC.

PARENT COMPANY ONLY BALANCE SHEETS

December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

Assets	As of December 31,			
	2024	%	2023	%
Current assets				
Cash and cash equivalents	$1,187,280	2	$974,660	2
Current financial assets at fair value through profit or loss	15,633	-	44,799	-
Current financial assets at fair value through other comprehensive income	24,334	-	38,019	-
Accounts receivable, net	2,409,839	4	1,013,841	2
Accounts receivable due from related parties, net	9,382,470	17	10,088,088	18
Other receivables	28,759	-	134,294	-
Other receivables due from related parties	1,589,079	3	2,696,418	5
Current tax assets	15,391	-	3,447	-
Current inventories	-	-	12,126	-
Prepayments	39,366	-	31,129	-
Non-current assets classified as held for sale, net	1,152	-	-	-
Other current assets	4,310	-	197,174	-
Total current assets	14,697,613	26	15,233,995	27
Non-current assets				
Non-current financial assets at fair value through other comprehensive income	6,105,072	11	6,402,518	12
Investments accounted for using equity method	32,990,583	59	31,088,424	56
Property, plant and equipment	1,129,138	2	1,152,392	2
Intangible assets	338,364	1	20,849	-
Deferred tax assets	495,998	1	1,515,434	3
Other non-current assets	158	-	204	-
Total non-current assets	41,059,313	74	40,179,821	73
Total assets	$55,756,926	100	$55,413,816	100

English translation of parent company only financial statements originally issued in Chinese

KINPO ELECTRONICS, INC.

PARENT COMPANY ONLY BALANCE SHEETS (CONTINUED)

December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity	As of December 31,			
	2024	%	2023	%
Current liabilities				
Current borrowings	$1,650,000	3	$4,970,000	9
Short-term notes and bills payable	928,844	2	1,697,643	3
Current financial liabilities at fair value through profit or loss	-	-	43,318	-
Current contract liabilities	259,565	-	556,458	1
Accounts payable	273,997	-	106,011	-
Accounts payable to related parties	12,663,572	23	10,895,093	20
Other payables	869,762	2	405,860	1
Other payables to related parties	40,361	-	106,166	-
Current tax liabilities	11,857	-	15,404	-
Long-term liabilities, current portion	2,240,000	4	2,500,000	5
Other current liabilities, others	279,132	-	302,077	-
Total current liabilities	19,217,090	34	21,598,030	39
Non-current liabilities				
Non-current portion of non-current borrowings	11,530,000	21	10,070,000	18
Deferred tax liabilities	1,150,256	2	1,908,211	3
Net defined benefit liability, non-current	279,060	1	373,635	1
Other non-current liabilities, others	3,499	-	2,611	-
Total non-current liabilities	12,962,815	24	12,354,457	22
Total liabilities	32,179,905	58	33,952,487	61
Equity				
Share capital				
Ordinary share	15,046,762	27	15,007,312	27
Capital surplus	1,646,423	3	1,571,647	3
Retained earnings				
Legal reserve	508,557	1	495,321	1
Special reserve	255,058	-	255,058	-
Unappropriated reatained earnings	1,823,862	3	599,022	1
Total retained earnings	2,587,477	4	1,349,401	2
Total other equity interest	4,425,780	8	3,763,349	7
Treasury shares	(129,421)	-	(230,380)	-
Total equity	23,577,021	42	21,461,329	39
Total liabilities and equity	$55,756,926	100	$55,413,816	100

English translation of parent company only financial statements originally issued in Chinese

KINPO ELECTRONICS, INC.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2024 and 2023

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

Item	For the years ended December 31,			
	2024	%	2023	%
Operating revenue	$8,238,173	100	$8,246,519	100
Operating costs	(6,970,836)	(85)	(6,836,420)	(83)
Gross profit from operations	1,267,337	15	1,410,099	17
Unrealized profit from sales	(56,213)	(1)	(79,856)	(1)
Realized profit on from sales	79,856	1	94,143	1
	1,290,980	15	1,424,386	17
Operating expenses				
Selling expenses	(84,627)	(1)	(89,117)	(1)
Administrative expenses	(643,991)	(8)	(511,989)	(6)
Research and development expenses	(308,700)	(4)	(326,924)	(4)
Total operating expenses	(1,037,318)	(13)	(928,030)	(11)
Net operating income	253,662	2	496,356	6
Non-operating income and expenses				
Interest income	257,227	3	208,303	2
Other income	212,537	3	222,209	3
Other gains and losses, net	(149,794)	(2)	(37,406)	-
Finance costs, net	(418,931)	(5)	(318,357)	(4)
Share of profit (loss) of subsidiaries, associates and joint ventures accounted for using equity method, net	1,537,298	19	237,851	3
Total non-operating income and expenses	1,438,337	18	312,600	4
Profit before tax	1,691,999	20	808,956	10
Total tax expense	(45,576)	(1)	(57,919)	(1)
Profit	1,646,423	19	751,037	9
Other comprehensive income				
Components of other comprehensive income that will not be reclassified to profit or loss:				
Gains (losses) on remeasurements of defined benefits plans	39,954	-	(1,097)	-
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(310,681)	(4)	2,422,211	29
Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	11,956	-	151,672	2
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(12,500)	-	(28,762)	-
Components of other comprehensive income that will be reclassified to profit or loss:				
Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	1,161,120	14	(174,604)	(2)
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(214,127)	(3)	37,495	-
Total other comprehensive income	675,722	7	2,406,915	29
Total comprehensive income	$2,322,145	26	$3,157,952	38
Earnings per share				
Basic earnings per share	$1.11		$0.51	
Diluted earnings per share	$1.11		$0.51	

English translation of parent company only financial statements originally issued in Chinese

KINPO ELECTRONICS, INC.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

			Retained earnings			Other equity interest				
Item	Share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Others	Treasury shares	Total equity
Balance on January 1, 2023	$14,944,162	$791,110	$395,320	$255,058	$1,006,914	$(1,094,986)	$1,858,859	$(66,905)	$(331,782)	$17,757,750
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	100,001	-	(100,001)	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(440,245)	-	-	-	-	(440,245)
Other changes in capital surplus:										
Changes in equity of associates and joint ventures accounted for using equity method	-	467,142	-	-	343	-	-	40,440	-	507,925
Profit for the year ended December 31, 2023	-	-	-	-	751,037	-	-	-	-	751,037
Other comprehensive income for the year ended December 31, 2023	-	-	-	-	45,163	(136,557)	2,498,861	(552)	-	2,406,915
Total comprehensive income for the year ended December 31, 2023	-	-	-	-	796,200	(136,557)	2,498,861	(552)	-	3,157,952
Changes in ownership interests in subsidiaries	-	302,055	-	-	-	-	-	-	-	302,055
Share-based payments	63,150	10,369	-	-	-	-	-	-	101,402	174,921
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(664,189)	-	664,189	-	-	-
Others	-	971	-	-	-	-	-	-	-	971
Balance on December 31, 2023	$15,007,312	$1,571,647	$495,321	$255,058	$599,022	$(1,231,543)	$5,021,909	$(27,017)	$(230,380)	$21,461,329
Balance on January 1, 2024	$15,007,312	$1,571,647	$495,321	$255,058	$599,022	$(1,231,543)	$5,021,909	$(27,017)	$(230,380)	$21,461,329
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	13,236	-	(13,236)	-	-	-	-	-
Cash divdends of ordinary share	-	-	-	-	(444,602)	-	-	-	-	(444,602)
Other changes in capital surplus:										
Changes in equity of associates and joint ventures accounted for using equity method	-	(11,845)	-	-	(854)	-	-	21,119	-	8,420
Profit for the year ended December 31, 2024	-	-	-	-	1,646,423	-	-	-	-	1,646,423
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	35,407	947,530	(306,679)	(536)	-	675,722
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	1,681,830	947,530	(306,679)	(536)	-	2,322,145
Changes in ownership interests in subsidiaries	-	5,106	-	-	2,699	-	-	-	-	7,805
Share-based payments	39,450	81,019	-	-	-	-	-	-	100,959	221,428
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(997)	-	997	-	-	-
Others	-	496	-	-	-	-	-	-	-	496
Balance on December 31, 2024	$15,046,762	$1,646,423	$508,557	$255,058	$1,823,862	$(284,013)	$4,716,227	$(6,434)	$(129,421)	$23,577,021

English translation of parent company only financial statements originally issued in Chinese

KINPO ELECTRONICS, INC.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS

For the years ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

Item	For the years ended December 31,	
	2024	2023
Cash flows from (used in) operating activities:		
Profit before tax	$1,691,999	$808,956
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	22,590	21,810
Amortization expense	39,948	17,366
Net gain on financial assets or liabilities at fair value through profit or loss	(14,152)	(3,507)
Interest expense	408,357	309,608
Interest income	(257,227)	(208,303)
Dividend income	(196,863)	(182,786)
Share-based payments	44,845	(8,895)
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	(1,537,298)	(237,851)
Gain on disposal of property, plant and equipment	(9)	(6)
Unrealized profit from sales	(23,643)	(14,287)
Others	977	542
Changes in operating assets and liabilities:		
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	-	(45)
Decrease (increase) in contract assets	-	5,626
Decrease (increase) in notes receivable	-	36
Decrease (increase) in accounts receivable	(1,395,998)	(154,364)
Decrease (increase) in accounts receivable due from related parties	705,618	(616,498)
Decrease (increase) in other receivable	104,832	(116,666)
Decrease (increase) in other receivable due from related parties	1,074,224	(147,468)
Decrease (increase) in inventories	12,126	15,772
Decrease (increase) in prepayments	(8,237)	(17,265)
Decrease (increase) in other current assets	192,864	(38,968)
Increase (decrease) in contract liabilities	(296,893)	493,229
Increase (decrease) in accounts payable	167,986	(352,152)
Increase (decrease) in accounts payable to related parties	1,768,479	1,256,951
Increase (decrease) in other payable	259,044	(39,390)
Increase (decrease) in other payable to related parties	(65,805)	80,283
Increase (decrease) in other current liabilities	(22,945)	41,522
Increase (decrease) in net defined benefit liability	(54,621)	(35,903)
Cash inflow (outflow) generated from operations:	2,620,198	877,347
Interest received	291,495	167,245
Interest paid	(410,523)	(304,181)
Income taxes refund (paid)	(26,213)	(8,151)
Net cash flows from (used in) operating activities	2,474,957	732,260
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	-	(53,900)
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	34,289
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	-	381
Acquisition of investments accounted for using equity method	-	(5,552,385)
Proceeds from disposal of financial assets at fair value through profit or loss	-	10,225
Proceeds from disposal of subsidiaries	-	24,569
Acquisition of property, plant and equipment	(2,433)	(51,627)
Proceeds from disposal of property, plant and equipment	3,106	500
Acquisition of intangible assets	(148,810)	(12,626)
Increase in other non-current assets	-	(46)
Decrease in other non-current assets	46	-
Dividends received	1,071,932	334,861
Net cash flows from (used in) investing activities	923,841	(5,265,759)
Cash flows from (used in) financing activities:		
Increase in short-term loans	-	1,135,000
Decrease in short-term loans	(3,320,000)	-
Increase in short-term notes and bills payable	-	50,000
Decrease in short-term notes and bills payable	(770,000)	-
Proceeds from long-term debt	6,600,000	5,880,000
Repayments of long-term debt	(5,400,000)	(2,225,000)
Increase in other non-current liabilities	888	555
Cash dividends paid	(444,602)	(440,245)
Exercise of employee share options	45,022	73,232
Treasury shares sold to employees	102,514	101,490
Net cash flows from (used in) financing activities	(3,186,178)	4,575,032
Net increase (decrease) in cash and cash equivalents	212,620	41,533
Cash and cash equivalents at the beginning of year	974,660	933,127
Cash and cash equivalents at the end of year	$1,187,280	$974,660

English translation of consolidated financial statements originally issued in Chinese
KINPO ELECTRONICS, INC. CO., LTD, AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars)

Assets	As of			
	December 31, 2024	%	December 31, 2023	%
Current assets				
Cash and cash equivalents	$9,627,264	8	$16,866,858	15
Current financial assets at fair value through profit or loss	1,403,717	1	1,608,410	1
Current financial assets at fair value through other comprehensive income	24,334	-	38,019	-
Current financial assets at amortised cost	17,711	-	25,914	-
Notes receivable, net	8,079	-	16,102	-
Accounts receivable, net	26,042,959	23	22,300,064	19
Accounts receivable due from related parties, net	12,920,778	12	9,491,237	8
Other receivables	2,689,779	2	2,842,108	3
Other receivables due from related parties	46,299	-	47,644	-
Current tax assets	111,738	-	100,112	-
Current inventories	20,422,683	18	18,861,146	16
Prepayments	1,430,009	1	1,189,597	1
Non-current assets classified as held for sale, net	528,686	-	-	-
Other current assets	574,008	-	929,286	1
Total current assets	75,848,044	65	74,316,497	64
Non-current assets				
Non-current financial assets at fair value through other comprehensive income	6,131,721	5	6,472,088	6
Non-current financial assets at amortised cost	3,875	-	13,784	-
Investments accounted for using equity method	6,101,222	5	6,220,327	5
Property, plant and equipment	24,702,571	22	24,688,187	21
Right-of-use assets	1,346,489	1	1,342,777	1
Investment property, net	135,044	-	132,268	-
Intangible assets	463,986	-	208,795	-
Deferred tax assets	1,118,905	1	2,152,681	2
Other non-current assets	1,076,806	1	1,147,951	1
Total non-current assets	41,080,619	35	42,378,858	36
Total assets	$116,928,663	100	$116,695,355	100

KINPO ELECTRONICS, INC. CO., LTD, AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (Continued)
December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars)

	As of December 31, 2024		As of December 31, 2023	
Accounts	Amount	%	Amount	%
Current liabilities				
Short-term borrowings	$9,804,696	8	$18,567,124	16
Short-term notes and bills payable	1,078,844	1	1,697,643	1
Financial liabilities at fair value through profit or loss, current	-	-	43,318	-
Contract liabilities, current	1,237,706	1	1,297,451	1
Notes payable	1,759	-	1,644	-
Accounts payable	22,155,894	20	15,666,404	14
Trade payables to related parties	7,496,611	6	6,487,375	6
Other payables	6,530,549	6	6,364,723	5
Other payables to related parties	101,577	-	1,416	-
Current tax liabilities	500,097	-	374,916	-
Non-current assets classified as held Liabilities	109,526	-	-	-
Leases liabilities, current	73,557	-	113,394	-
Long-term liabilities, including current portion	2,607,677	2	3,101,121	3
Other current liabilities - Others	1,436,533	1	1,962,318	2
Total current liabilities	53,135,026	45	55,678,847	48
Non-current liabilities				
Long-term borrowings	23,890,832	21	23,463,616	20
Deferred tax liabilities	1,366,030	1	2,081,058	2
Leases liabilities, non-current	140,460	-	118,558	-
Net defined benefit liabilities, non-current	735,897	1	725,432	1
Other Non current liabilities - Others	69,224	-	73,168	-
Total non-current liabilities	26,202,443	23	26,461,832	23
Total liabilities	79,337,469	68	82,140,679	71
Equity attributable to owners of the parent				
Share capital				
Ordinary share	15,046,762	13	15,007,312	13
Capital surplus	1,646,423	1	1,571,647	1
Retained earnings				
Legal reserve	508,557	-	495,321	-
Special reserve	255,058	-	255,058	-
Unappropriated retained earnings	1,823,862	2	599,022	1
Total retained earnings	2,587,477	2	1,349,401	1
Other equity	4,425,780	4	3,763,349	3
Treasury shares	(129,421)	-	(230,380)	-
Total equity attributable to owners of the parent	23,577,021	20	21,461,329	18
Comprehensive income, attributable to non-controlling interests	14,014,173	12	13,093,347	11
Total equity	37,591,194	32	34,554,676	29
Total liabilities and equity	$116,928,663	100	$116,695,355	100

English translation of consolidated financial statements originally issued in Chinese
KINPO ELECTRONICS, INC. CO., LTD, AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the years ended December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

Item	For the year ended			
	December 31, 2024	%	December 31, 2023	%
Operating revenue	$164,405,392	100	$159,757,214	100
Operating costs	(154,122,741)	(94)	(149,936,416)	(94)
Gross profit from operations	10,282,651	6	9,820,798	6
Operating expenses				
Selling expenses	(1,229,067)	(1)	(1,508,652)	(1)
Administrative expenses	(3,033,907)	(2)	(3,093,487)	(2)
Research and development expenses	(1,626,979)	(1)	(2,116,367)	(1)
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	(42,866)	-	(102,170)	-
Total operating expenses	(5,932,819)	(4)	(6,820,676)	(4)
Net operating income	4,349,832	2	3,000,122	2
Non-operating income and expenses				
Interest income	706,903	-	705,906	-
Other income	467,225	-	457,831	-
Other gains and losses, net	(712,117)	-	(495,157)	-
Finance costs, net	(1,598,491)	(1)	(2,536,742)	(2)
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	(121,144)	-	31,807	-
Total non-operating income and expenses	(1,257,624)	(1)	(1,836,355)	(2)
Profit before tax	3,092,208	1	1,163,767	-
Total tax expense	(697,574)	-	(335,152)	-
Profit	2,394,634	1	828,615	-
Other comprehensive income				
Components of other comprehensive income that will not be reclassified to profit or loss:				
Gains (losses) on remeasurements of defined benefit plans	35,980	-	103,067	-
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(310,733)	-	2,422,108	2
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	16,497	-	111,857	-
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(12,500)	-	(28,762)	-
Components of other comprehensive income that will be reclassified to profit or loss:				
Exchange differences on translation	1,269,661	1	(170,142)	-
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	173,240	-	8,011	-
Other components of other comprehensive income that will be reclassified to profit or loss	(1,343)	-	(17)	-
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(214,127)	-	37,496	-
Total other comprehensive income	956,675	1	2,483,618	2
Total comprehensive income for the year ended December 31, 2024	$3,351,309	2	$3,312,233	2
Net income (loss) attributable to:				
Profit, attributable to owners of parent	$1,646,423	1	$751,037	-
Comprehensive income, attributable to non-controlling interests	748,211	-	77,578	-
Total	$2,394,634	1	$828,615	-
Comprehensive income attributable to:				
Profit, attributable to owners of parent	$2,322,145	1	$3,157,952	2
Comprehensive income, attributable to non-controlling interests	1,029,164	1	154,281	-
Total	$3,351,309	2	$3,312,233	2
Earnings per share (in dollars)				
Basic earnings per share	$1.11		$0.51	
Diluted earnings per share	$1.11		$0.51	

English translation of consolidated financial statements originally issued in Chinese
KINPO ELECTRONICS, INC. CO., LTD, AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the years ended December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars)

Items	Equity attributable to owners of the parent										Non-controlling interests	Total equity
			Retained earnings			Other equity						
	Share capital	Capital surplus	Legal reserve	Special reserve	Unappropriaed retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Others	Treasury shares	Total equity attributable to owners of parent		
Balance on January 1, 2023	$14,944,162	$791,110	$395,320	$255,058	$1,006,914	$(1,094,986)	$1,858,859	$(66,905)	$(331,782)	$17,757,750	$10,454,183	$28,211,933
Appropriation and distribution of retained earnings:												
Legal reserve appropriated	-	-	100,001	-	(100,001)	-	-	-	-	-	-	-
Cash divdends of ordinary share	-	-	-	-	(440,245)	-	-	-	-	(440,245)	-	(440,245)
Other changes in capital surplus:												
Changes in equity of associates and joint ventures accounted for using equity method	-	467,142	-	-	343	-	-	40,440	-	507,925	-	507,925
Profit for the year ended December 31, 2023	-	-	-	-	751,037	-	-	-	-	751,037	77,578	828,615
Other comprehensive income for the year ended December 31, 2023	-	-	-	-	45,163	(136,557)	2,498,861	(552)	-	2,406,915	76,703	2,483,618
Total comprehensive income for the year ended December 31, 2023	-	-	-	-	796,200	(136,557)	2,498,861	(552)	-	3,157,952	154,281	3,312,233
Changes in ownership interests in subsidiaries	-	302,055	-	-	-	-	-	-	-	302,055	2,615,937	2,917,992
Share-based payments	63,150	10,369	-	-	-	-	-	-	101,402	174,921	6,771	181,692
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(664,189)	-	664,189	-	-	-	-	-
Others	-	971	-	-	-	-	-	-	-	971	(137,825)	(136,854)
Balance on December 31, 2023	$15,007,312	$1,571,647	$495,321	$255,058	$599,022	$(1,231,543)	$5,021,909	$(27,017)	$(230,380)	$21,461,329	$13,093,347	$34,554,676
Balance as of January 1, 2024	$15,007,312	$1,571,647	$495,321	$255,058	$599,022	$(1,231,543)	$5,021,909	$(27,017)	$(230,380)	$21,461,329	$13,093,347	$34,554,676
Appropriation and distribution of retained earnings:												
Legal reserve appropriated	-	-	13,236	-	(13,236)	-	-	-	-	-	-	-
Cash divdends of ordinary share	-	-	-	-	(444,602)	-	-	-	-	(444,602)	-	(444,602)
Other changes in capital surplus:												
Changes in equity of associates and joint ventures accounted for using equity method	-	(11,845)	-	-	(854)	-	-	21,119	-	8,420	-	8,420
Net income for the period from January 1, 2024 to December 31, 2024	-	-	-	-	1,646,423	-	-	-	-	1,646,423	748,211	2,394,634
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	35,407	947,530	(306,679)	(536)	-	675,722	280,953	956,675
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	1,681,830	947,530	(306,679)	(536)	-	2,322,145	1,029,164	3,351,309
Changes in ownership interests in subsidiaries	-	5,106	-	-	2,699	-	-	-	-	7,805	544,323	552,128
Share-based payments	39,450	81,019	-	-	-	-	-	-	100,959	221,428	28,842	250,270
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(997)	-	997	-	-	-	-	-
Others	-	496	-	-	-	-	-	-	-	496	(681,503)	(681,007)
Balance as of December 31, 2024	$15,046,762	$1,646,423	$508,557	$255,058	$1,823,862	$(284,013)	$4,716,227	$(6,434)	$(129,421)	$23,577,021	$14,014,173	$37,591,194

English translation of consolidated financial statements originally issued in Chinese
KINPO ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars)

Item	For the years ended December 31, 2024	For the years ended December 31, 2023
Cash flows from (used in) operating activities:		
Profit before tax	$3,092,208	$1,163,767
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	2,878,975	3,068,630
Amortization expense	155,242	128,987
Expected credit loss (gain)	42,866	102,170
Net gain on financial assets or liabilities at fair value through profit or loss	15,081	1,101
Interest expense	1,457,383	2,516,766
Interest income	(706,903)	(705,906)
Dividend income	(196,863)	(182,786)
Share-based payments	103,963	24,931
Share of loss (profit) of associates and joint ventures accounted for using equity method	121,144	(31,807)
Loss (gain) on disposal of property, plant and equipment	54,043	(30,689)
Loss (gain) on disposal of intangible assets	-	117
Loss (gain) on disposal of non-current assets classified as held for sale	-	(62,827)
Loss (gain) on disposal of investments	(908)	3,258
Impairment loss (gain) on non-financial assets	(201)	4,108
Other adjustments to reconcile profit (loss)	7,215	83,104
Changes in operating assets and liabilities:		
Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	(49,773)	(125,999)
Decrease (increase) in contract assets	-	5,626
Decrease (increase) in notes receivable	8,035	28,245
Decrease (increase) in accounts receivable	(3,737,788)	10,357,767
Decrease (increase) in accounts receivable due from related parties	(3,429,541)	(934,202)
Decrease (increase) in other receivable	237,854	38,756
Decrease (increase) in other receivable due from related parties	1,345	(27,305)
Decrease (increase) in inventories	(1,625,402)	7,599,451
Decrease (increase) in prepayments	(184,968)	253,645
Decrease (increase) in other current assets	333,487	749,693
Increase (decrease) in contract liabilities	(59,745)	973,926
Increase (decrease) in notes payable	115	(1,209)
Increase (decrease) in accounts payable	6,576,522	(7,505,600)
Increase (decrease) in accounts payable to related parties	1,009,236	1,947,518
Increase (decrease) in other payable	(932)	(95,345)
Increase (decrease) in other payable to related parties	100,161	(137)
Increase (decrease) in other current liabilities	(511,999)	(983,880)
Increase (decrease) in net defined benefit liability	46,445	(3,077)
Cash inflow (outflow) generated from operations:	5,736,297	18,360,797
Interest received	726,042	885,402
Interest paid	(1,508,631)	(2,539,677)
Income taxes paid	(492,473)	(606,220)
Net cash flows from (used in) operating activities	4,461,235	16,100,302
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	-	(53,900)
Proceeds from disposal of financial assets at fair value through other comprehensive income	46,822	34,289
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	-	381
Acquisition of financial assets at amortised cost	(5,576)	(14,109)
Proceeds from disposal of financial assets at amortised cost	7,294	-
Proceeds from repayments of financial assets at amortised cost	5,631	5,825
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	10,225
Acquisition of investments acounted for using equity method	-	(1,451,681)
Acquisition of property, plant and equipment	(1,995,953)	(2,655,245)
Proceeds from disposal of property, plant and equipment	272,547	673,468
Acquisition of intangible assets	(185,306)	(133,678)
Disposals of intangible assets	-	417
Increase in other non-current assets	57,873	98,668
Increase in prepayments for business facilities	(136,254)	(139,798)
Interest received	196,526	26,095
Dividends received	390,702	212,464
Other investing activities	908	(87,217)
Net cash flows from (used in) investing activities	(1,344,786)	(3,473,796)
Cash flows from (used in) financing activities:		
Increase in short-term loans	30,162,861	786,117
Decrease in short-term loans	(39,641,636)	(14,126,573)
Increase in short-term notes	-	50,000
Decrease in short-term notes	(620,000)	(74,939)
Proceeds from long-term debt	12,147,234	6,954,633
Repayments of long-term debt	(13,079,630)	(2,649,381)
Repayments of lease liabilities	(115,816)	(153,758)
Decrease in other non-current liabilities	(3,944)	(7,953)
Cash dividends paid	(444,602)	(440,245)
Employee execute stock options	45,022	73,232
Treasury shares sold to employees	102,514	101,490
Change in non-controlling interests	(133,303)	2,762,206
Net cash flows from (used in) financing activities	(11,581,300)	(6,725,171)
Effect of exchange rate changes on cash and cash equivalents	1,385,169	1,050,157
Net increase (decrease) in cash and cash equivalents	(7,079,682)	6,951,492
Cash and cash equivalents at the beginning of period	16,866,858	9,915,366
Cash and cash equivalents at the end of period	$9,787,176	$16,866,858
Cash and cash equivalents reported in the statement of financial position	$9,627,264	$16,866,858
Cash and cash equivalents classified to as held for sale (or disposal groups)	159,912	-
Cash and cash equivalents at the end of period	$9,787,176	$16,866,858

Ratification Items

Item 2 Proposed by the Board

To Approve the 2024 Earnings Distribution

Notes：

(1) For distributing 2024 earnings, the Board has prepared the following earnings distribution table in accordance with relevant laws and regulations and Company's Articles of Incorporation.

(2) The below is proposed for ratification:

Kinpo Electronics, Inc.

Earnings Distribution Proposal for The Year 2024

Unit: NT$

Item	Amount
Unappropriated retained earnings of previous years	141,183,858
Add: Net income of 2024	1,646,422,605
Add: Actuarial gains and losses from defined benefits plan in 2024	35,407,473
Less: Disposal of investments in equity instruments designated at fair value through other comprehensive income	(997,349)
Add: Capital surplus, changes in equity of investment in associates and joint ventures accounted for using equity method	1,845,052
Appropriated items:	
Less: 10% Legal reserve	(168,267,778)
Retained earnings available for distribution in 2024	1,655,593,861
Distributable items:	
Less: Dividend to shareholders (NT$0.6 per share)	(902,871,127)
Unappropriated retained earnings of 2024	752,722,734

Chairman: General Manager: Accounting Manager:

Resolution:

Discussions and Elections

Discussions and Elections

Item 1 Proposed by the Board

To Amend Certain Provisions of the Company's Articles of Incorporation

Notes：

(1) Pursuant to Article 14, Paragraph 6 of the Securities and Exchange Act, these amendments supplement the Articles of Incorporation of any company whose shares are listed on a stock exchange or traded on the Taipei Exchange (formerly OTC) by requiring that a fixed percentage of annual earnings be set aside for the adjustment of base-level employee salaries or the distribution of employee remuneration.

(2) A comparative table showing the existing and proposed text of the affected Articles of Incorporation is attached (see page 33) and is hereby submitted for resolution.

Resolution:

Kinpo Electronics, Inc.

Comparative table showing the existing and proposed text of the affected Articles of Incorporation

Original Text	Amended Text	Explanation
Article 26 The Company, if profitable in the year, shall set aside no less than 2% of the profit as compensation for the employees and no higher than 2% as remuneration for the directors. However, the Company, when accumulated losses remain on the account, shall reserve a portion of its earnings to offset the losses first. The afore-mentioned profit of the year refers to the earnings before tax excluding the deduction of compensations for the employees and remunerations for the directors. The proposals with respect to the distribution percentages of the employees' compensation and the directors' remunerations and the employees' compensation to be paid in cash or by stock shall be consented by a majority of the attending directors with the attendance of over two thirds of the seats in a meeting of the Board of Directors. The resolutions made by the Board shall then be reported to the shareholders' meeting. Employees' compensation in the form of cash or stock shall only be paid to employees controlling or subordinate companies meeting certain specific requirements.	**Article 26** The Company, if profitable in the year, shall set aside no less than 2% of the profit as compensation for the employees **(Including the allocation of no less than 0.5% for base-level employee remuneration)** and no higher than 2% as remuneration for the directors. However, the Company, when accumulated losses remain on the account, shall reserve a portion of its earnings to offset the losses first. The afore-mentioned profit of the year refers to the earnings before tax excluding the deduction of compensations for the employees and remunerations for the directors. The proposals with respect to the distribution percentages of the employees' compensation and the directors' remunerations and the employees' compensation to be paid in cash or by stock shall be consented by a majority of the attending directors with the attendance of over two thirds of the seats in a meeting of the Board of Directors. The resolutions made by the Board shall then be reported to the shareholders' meeting. Employees' compensation in the form of cash or stock shall only be paid to employees controlling or subordinate companies meeting certain specific requirements.	Revised in accordance with Article 14, Paragraph 6 of the Securities and Exchange Act.
Article 29 These Articles of Incorporation were enacted on March 29, 1973 (Ommitted) Amended on June 27, 2022 for the fifty-second time.	**Article 29** These Articles of Incorporation were enacted on March 29, 1973 (Ommitted) Amended on June 27, 2022 for the fifty-second time. **Amended on June 3, 2025 for the fifty-third time.**	Date of Latest Amendment Added.

Discussions and Elections

Item 2 Proposed by the Board

To Amend Certain Provisions of the Company's Procedures for Loaning Funds to Others

Notes：

(1) The amendments are made in accordance with Question 28 of the Q&A on Regulations Governing Loaning of Funds and Making of Endorsements/ Guarantees by Public Companies

(2) Please refer to page 35 for the comparison table of the original and amended provisions of the Company's Procedures for Loaning of Funds to Others.

Resolution:

Kinpo Electronics, Inc.

The comparison table of the original and amended provisions of the Company's Procedures for Loaning of Funds to Others

Original Text	Amended Text	Explanation
Article 6 – Operating Procedures 1. The loan application company shall fill out an application form (the format is as attached). The handling department shall submit a credit investigation report which may only be done after approved by the board meeting. No other person may be authorized to make the decision. 2. The loan of funds between the company and its subsidiaries shall be submitted to the resolution of the board meeting in accordance with the provisions of the preceding paragraph, and the chairman may be authorized to allocate the same loan to the same loan object within the amount of the resolution of the board meeting. 3. The term "a certain amount authorized to the chairman" referred to in the preceding paragraph means that the amount authorized by the company to lend funds to a single enterprise shall not exceed 10% of the net worth of the company's most recent financial statement. 4. When the company lends funds to others, it shall fully consider the opinions of independent directors. If independent directors have objections or reserved opinions, they shall be stated in the minutes of the board meeting.	**Article 6 – Operating Procedures** 1. The loan application company shall fill out an application form (the format is as attached). The handling department shall submit a credit investigation report which may only be done after approved by the board meeting. No other person may be authorized to make the decision. 2. The loan of funds between the company and its subsidiaries shall be submitted to the resolution of the board meeting in accordance with the provisions of the preceding paragraph, and the chairman may be authorized to allocate the same loan to the same loan object **within a specified amount and a period not exceeding one year** of the resolution of the board meeting. 3. The term "a certain amount authorized to the chairman" referred to in the preceding paragraph means that the amount authorized by the company to lend funds to a single enterprise shall not exceed 10% of the net worth of the company's most recent financial statement. 4. When the company lends funds to others, it shall fully consider the opinions of independent directors. If independent directors have objections or reserved opinions, they shall be stated in the minutes of the board meeting.	In accordance with Question 28 of the Q&A, a specific authorization period for fund disbursement is stipulated.
Article 16 – Supplementary Provisions This procedure came into effect after being approved by the shareholders' meeting on May 27, 2003. (omitted) The ninth revision came into effect after being approved by board meeting on March 10, 2023 and approved by the shareholders' meeting on May 30, 2023.	**Article 16 – Supplementary Provisions** This procedure came into effect after being approved by the shareholders' meeting on May 27, 2003. (omitted) The ninth revision came into effect after being approved by board meeting on March 10, 2023 and approved by the shareholders' meeting on May 30, 2023. **The tenth revision came into effect after being approved by board meeting on April 2, 2025 and approved by the shareholders' meeting on June 3, 2025.**	Date of Latest Amendment Added.

Discussions and Elections

Item 3 Proposed by the Board

Full Re-election of the Company's Board of Directors

Notes：

(1) The term of office for the Company's current directors expires on June 26, 2025.

(2) Pursuant to the Company's Articles of Incorporation and the resolution of the Board of Directors on March 12, 2025, this Annual General Meeting of Shareholders is requested to elect eleven directors, including four independent directors. The term of the newly elected directors shall be three years, commencing on June 3, 2025 and ending on June 2, 2028.

(3) In accordance with applicable laws and the Company's Articles of Incorporation, directors shall be elected by a candidate nomination system. Shareholders shall vote from the list of nominees. The list of director candidates (including independent directors) is set forth on pages 37–38 and is hereby submitted for election.

Results:

Kinpo Electronics, Inc.

List of Director (Including Independent Director) Candidates

Position	Name	Gender	Education	Key Experience & Current Position	Shares Held
Director	Ho Bao Investment Co., Ltd. Hsu, Sheng-Hsiung	M	Department of Chinese Literature, National Taiwan Normal University Honorary Doctor of Philosophy, National Taiwan Normal University	National Policy Advisor, Office of the President Chairman, Compal Electronics, Inc. President, Kinpo & Compal Group Chairman, Kinpo Electronics, Inc.	30,000,000
Director	Taiwan Venture Capital Co., Ltd. Ko, Charng-Chyi	M	Department of Business Administration, National Taiwan University Master's Degree, Graduate Institute of Business Research, National Chengchi University Doctor of Philosophy, Lincoln University (USA)	Director, Compal Electronics, Inc. Director, Kinpo Electronics, Inc. Chairman, Taiwan Biotech Co., Ltd.	250,000
Director	Ho, Mei-Yueh	F	Department of Agricultural Chemistry, National Taiwan University Completed Technology Management Program, Graduate Institute of Business Administration, National Chengchi University	Minister of Economic Affairs National Policy Advisor, Office of the President Independent Director, ASE Technology Holding Co., Ltd. Independent Director, Center Laboratories, Inc. Independent Director, Acer Inc. Independent Director, Onward Therapeutics SA	0
Director	Panpal Technology Corp. Chen, Wei-Chang	M	Department of (Micro) Electronic Engineering (Technology), National Taiwan Ocean University	Senior Vice President, Compal Electronics, Inc. Director, Compal Electronics, Inc. Director, AcBel Polytech Inc. Chief Executive Officer, Kinpo Electronics, Inc.	69,369,644
Director	Hsu, Chieh-Li	M	Master of International Business, Waseda University (Japan)	Director and Chief Executive Officer, AcBel Polytech Inc. Chairman, AcBel Polytech Inc. Chairman, Cal-Comp Electronics (Thailand) Public Company Limited Chairman, Cal-Comp Electronics and Communications Co., Ltd.	9,363,230
Director	Ruey Shinn Co., Ltd. Chen, Hsin-Tso	M	Lehigh University /Industrial and Systems Engineering	Division Manager, Compal Electronics, Inc. Senior Division Manager, Compal Electronics, Inc. Chairman, Precisely Printed Medical Co., Ltd.	28,029,000
Director	Hsu, Chieh-Cheng	M	Master of International Business Administration, School of Management, Boston University	Manager, PwC International Financial Advisory Service Co., Ltd. Director, Integrate Investment Corp. Director, Anthroposophy Education Foundation	0
Independent Director	Hsieh, Fa-Dah	M	Department of Economics, National Chengchi University Master of Economics, National Chengchi University	Representative (Ambassador), Singapore Representative Office Administrative Deputy Minister, Ministry of Economic Affairs Chairman, ABICO Asia Capital Corporation Director, Excelsior Capital Management Co., Ltd.	0

Position	Name	Gender	Education	Key Experience & Current Position	Shares Held
Independent Director	Wu, Chung-Fern	F	Bachelor of Business Administration (Accounting), National Taiwan University Master of Commerce (Finance), National Taiwan University Ph.D., Anderson Graduate School of Management, University of California, Los Angeles (UCLA)	Commissioner (political appointee), Financial Supervisory Commission Professor, Department of Accounting, College of Management, National Taiwan University Independent Director, Chunghwa Precision Test Tech. Co., Ltd. Independent Director, GlobalWafers Co., Ltd.	0
Independent Director	Chiu, Tai-Shan	M	Ph.D. in Law, Graduate Institute of National Development, National Taiwan University Visiting Scholar, Harvard University (USA)	Legislator, Legislative Yuan Deputy Mayor, Kaohsiung City Government Deputy Mayor, Taoyuan City Government Minister of Justice Chairperson, Mainland Affairs Council Chair Professor, Department of Finance and Law, Asia University	0
Independent Director	Hu, Gin-Ing	F	Master of Business Administration, Florida International University (USA) Master of Computer Science, Barry University (USA)	Global Chief Financial Officer, Acer Inc. Director, Cal-Comp Biotech Co., Ltd. Group President, Gold Typhoon Music Co., Ltd. Vice Chairman and General Manager, Videoland Television Network (Taiwan) Chairman, Hefurunsheng Enterprise Management Consulting (Shanghai) Co., Ltd. Chairman, Hefurunsheng Enterprise Co., Ltd. Supervisor, Nexchip Semiconductor Corporation Independent Director, Zhen Ding Technology Holding Limited Independent Director, ADATA Technology Co., Ltd. Independent Director, Acer Synergy Tech Corp.	0

Discussions and Elections

Item 4 Proposed by the Board

To Lift the Non-compete Restrictions on Directors

Notes：

(1) Directors may conduct business for himself/herself/itself or on another's behalf, whereby the scope of such business coincides with the scope of the Company's business , propose to lift non-compete restrictions in accordance with Article 209 of the Company Act, it is required to explain the important contents of their actions to the shareholders' meeting and obtain permission.

(2) The circumstances under which the current director candidates (including independent directors) concurrently hold key positions in other companies (please refer to pages 40–42). It is proposed to waive the restriction imposed by the non-competition covenant; hereby submitted for resolution.

Resolution:

Kinpo Electronics, Inc.

Director Candidates (Including Independent Directors)

Concurrently Hold Key Positions In Other Companies

Title	Name	Company and Title	
Director	Ho Bao Investment Co., Ltd.	Director	Ray-Kwong Medical Management Consulting Co., Ltd.
	Ho Bao Investment Co., Ltd. Rept.: Hsu, Sheng-Hsiung	Chairman	Teleport Access Services, Inc., NTNU Innovation Investment Holding Company, Compal Management (Chengdu) Co., Ltd., Compal Optoelectronics (Kunshan) Co., Ltd., Compal Investment (Sichuan) Co., Ltd., Compal Investment (Jiangsu) Co., Ltd., Compal Information Technology (Kunshan) Co., Ltd., Compal Display Electronics (Kunshan) Co., Ltd., Compal Information (Kunshan) Co., Ltd., Compal Electronics Technology (Kunshan) Co., Ltd., Compal Electronics (Chengdu) Co., Ltd., Compal Electronics (ChongQing) Co., Ltd., Compal Electronics, (China) Co., Ltd., Compal Digital Technology (Kunshan) Co., Ltd, Kunshan Botai Electronics Co., Ltd., Kinpo Electronics (China) Co., Ltd., Cal-Comp Semiconductor, Ltd.
		Chairman & General Manager	Kinpo Group Management Consultant Company, Cal-Comp Precision Holding Co., Ltd.
		Executive Director	Taiwan Biotech Co., Ltd.
		Director	Cal-Comp Electronics(Thailand) Public Company Limited, Zigong Smart Sporting Co., Ltd., Zigong Art Sharing Co., Ltd., Crownpo Technology Inc., Compal System Trading (Kunshan) Co., Ltd, Cal-Comp Optical Electronics (Suzhou) Co., Ltd., Ascendant Private Equity Investment Ltd., Cal-Comp Electronics (USA) Co., Ltd., Cal-Comp Electronics de Mexico Co., S.A. de C.V., Cal-Comp Precision (Thailand) Limited, Cal-Comp USA (San Diego), Co., Inc., Compal Mexico Electromex, S.A de C.V., Confiar Land Corp., Kinpo Electronics (Philippines), Inc., Kinpo International (Singapore) Pte. Ltd., Kinpo International Ltd., Lipo Holding CO., LTD., Ranashe International Ltd.
		Director & President	Cal-Comp Electronics And Communications Co., Ltd.
		Other	Honorary Chairman, The Third Wednesday Club; Honorary Chairman, Taipei Importers and Exporters Association; Honorary Chairman, Chinese National Federation of Industries; Strategic Advisor, Taiwan Electrical and Electronic Manufacturers' Association; Chairman, China Productivity Center; Vice Chairman, Straits Exchange Foundation; Vice Chairman, Sinocon Industrial Standards Foundation.
Director	Taiwan Venture Capital Co., Ltd.	Chairman	Global BioParma LTD., Chang Yao Technology Inc., Creative Vision Investment Co., Ltd, Genhealth Pharma Co., Ltd., Taiwan Veterans Pharmaceutical Co., Ltd, Aseptic Innovative Medicine Co., Ltd., T.B.C. Development and Construction Co., Ltd., All For Health Biotech Co., Ltd., Evergene Biotech Industrial Co., Ltd., Young & Health Care Resorts Inc., Weck Tech Biotech Co., Ltd., Taiwan Chariston AMC Corp., Ltd
		Vice Chairman	Aseptic Innovative Medicine Co., Ltd.
		Director	Taiwan Biotech Co., Ltd., Chang Yao Technology Inc., Long Yee Investment Co. Ltd., Taiwan Veterans Pharmaceutical Co., Ltd, Compal Electronics, Inc., Evergene Biotech Industrial Co., Ltd., Young & Health Care Resorts Inc., Weck Tech Biotech Co., Ltd.
		Supervisor	Young & Health Care Resorts Inc., Teleport Access Services, Inc.
	Taiwan Venture Capital Co., Ltd. Rept.: Ko, Charng-Chyi	Chairman	Taiwan Biotech Co., Ltd., Taiwan Venture Capital Co., Ltd., Global BioParma LTD., Aseptic Innovative Medicine Co., Ltd., Taiwan Veterans Pharmaceutical Co., Ltd, Weck Tech Biotech Co., Ltd., Evergene Biotech Industrial Co., Ltd., Young & Health Care Resorts Inc., Yinfeng International, Inc., Long Yee Investment Co. Ltd., All For Health Biotech Co., Ltd., Twin Luck Global Company Ltd., Taiwan Chariston AMC Corp., Ltd, T.B.C. Development and Construction Co., Ltd., Creative Vision Investment Co., Ltd
		Director	OmniHealth Group, Inc., Genhealth Pharma Co., Ltd., Compal Electronics, Inc., Health,Welfare & Environment Foundation, Optics Lab Inc., Syn Pharm Inc., KKXC Integrated Management Holding (CYPRUS) Ltd., Gold Precision Ltd., Chang Yao Technology Inc., All Information Inc., Taiwan Carefor Home Pharmacy Co., Ltd.
		Supervisor	Teleport Access Services, Inc., Sunny Special Dyeing & Finishing Co., Ltd.
		Executive Supervisor	Cross-Strait Health Care and Leisure Activities Association

Title	Name	Company and Title	
Director	Ho, Mei-Yueh	Independent Director	ASE Technology Holding Co., Ltd., Center Laboratories, Inc., Acer Incorporated, Onward Therapeutics SA
Director	Panpal Technology Corp.	Director	Lian Hong Art Co. Ltd., Cdib & Partners Investment Holding Corp.
	Panpal Technology Corp. Rept.: Chen, Wei-Chang	Chairman	Cal-Comp Asset Management, Inc., Cal-Comp Technology (Philippines), Inc., Kinpo Electronics (Philippines), Inc., Cal Comp (Malaysia) SDN. BHD., ICKP(Beijing) Technology Development Co., Ltd., CastleNet Technology Inc (Kunshan)., Cal-Comp Precision (Yueyang) Co., Ltd., NKG Advanced Intelligence and Technology Development (Yue Yang) Co., Ltd., Cal-Comp Precision (Dongguan) Co., Ltd, Cal-Comp Electronics de Mexico Co., S.A. de C.V., Cal-Comp Precision (Philippines), Inc.
		Chairman & General Manager	Cal-Comp Optical Electronics (Suzhou) Co., Ltd., Cal-Comp Optical Electronics (Yueyang) Co., Ltd.
		Vice Chairman	Cal-Comp Electronics(Thailand) Public Company Limited, PChome (Thailand) Co.,Ltd
		Director	Compal Electronics, Inc., AcBel Polytech Inc., Kinpo Group Management Consultant Company, iHELPER Inc., Cal-Comp Precision Holding Co., Ltd., Castlenet Technology (BVI) Inc., Kinpo International (Singapore) Pte. Ltd., Kinpo International Ltd., Cal-Comp Automation and Industrial 4.0 Service (Thailand) Co., Ltd., Cal-comp Industria De Semicondutores S.A., Cal-Comp Precision (Malaysia) SDN. BHD., Cal-Comp Precision (Singapore) Limited, Cal-Comp Precision (Thailand) Limited, Logistar International Holding Company Limited, Ascendant Private Equity Investment Ltd.
		Director & General Manager	Cal-Comp Electronics And Communications Co., Ltd., Kinpo Electronics (China) Co., Ltd., Cal-Comp Electronics (USA) Co., Ltd., Cal-Comp USA (San Diego), Co., Inc., Cal-Comp Semiconductor, Ltd.
Director	Hsu, Chieh-Li	Chairman	AcBel Polytech Inc., Cal-Comp Electronics(Thailand) Public Company Limited, AcSacca Solar Energy Co., Ltd., AcTel Power Co.,Ltd., KangYang New Energy Co., Ltd., AcSun Energy Inc., AcRay Energy Co., Ltd., AcTek Energy Co., Ltd., AcRise Power Inc., AcLeap Power Inc., OmniOn Power (China) Co., Ltd., OmniOn Power Shanghai Co., Ltd., AcBel Electronic(Dong Guan) Co., Ltd., AcBel Electronic (Wuhan) Co., Ltd., Shanghai Sino Hardware Electronics (Wujiang) Co., Ltd., AcAmple Power Pte. Ltd., Acbel Polytech Philippines, Inc., OmniOn Power (Europe) GmbH, OmniOn Power Holdings Inc., OmniOn Power Overseas LLC, OmniOn Power Technology GmbH
		Chairman & General Manager	AcGile EV Power Inc., AcBel Electronic (XIANTAO) Co., Ltd., Huhua Hardware Electronics (Vietnam) Company Limited
		Chairman & General Manager	Cal-Comp Electronics And Communications Co., Ltd.
		Director	Cal-Comp Precision (Yueyang) Co., Ltd., Cal-Comp Precision (Dongguan) Co., Ltd, NKG Advanced Intelligence and Technology Development (Yue Yang) Co., Ltd., Cal-Comp Precision Holding Co., Ltd., LIZ Electronics (Nantong) Co., Ltd., Compal Electronics, Inc., Compal Ruifang Health Assets Development Corporation, ARCE Therapeutics, Inc., Ray-Kwong Medical Management Consulting Co., Ltd., Raypal Biomedical Co., Ltd., Shangbao Enterprise Inc., VesCir Ltd., Melvita Taiwan Ltd., Ginza Sakoh Taiwan Co., Ltd., Epoch Foundation, The Vocational Training Research and Development Center Foundation, Cal-Comp Electronics (USA) Co., Ltd., Cal-Comp Electronics de Mexico Co., S.A. de C.V., Cal-comp Industria De Semicondutores S.A., Cal-Comp Precision (Malaysia) SDN. BHD., Cal-Comp Precision (Philippines), Inc., Cal-Comp Precision (Thailand) Limited, Cal-Comp Precision (Singapore) Limited, Cal-Comp Semiconductor, Ltd., Cal-Comp USA (San Diego), Co., Inc., AcBel Polytech (SAMOA) Investment Inc., Acbel Polytech (Singapore) Pte Ltd., Acbel Polytech (UK) Limited, Acbel Polytech Holdings Inc., AcBel Polytech International Inc., AcBel Polytech Japan Inc., CK Holdings Inc., CSA Holdings Inc., OmniOn Power (Germany) GmbH, OmniOn Power (Mexico) S. de R.L. de C.V., OmniOn Power (Singapore) Pte. Ltd., OmniOn Power Matamoros S.A. de C.V., OmniOn Power Inc., Power Station Holdings Ltd., Acbel Polytech (Ireland) Limited
		Executive Director	Chongqing Tongliang District Shanghai Sino Hardware Electronics Co., Ltd., Chongqing Kanghua Metal Product Co.,Ltd.
		Director & General Manager	Kinpo&Compal Group Assets Development Corporation, Acbel (USA) Polytech Inc.
		Supervisor	Kinpo Group Management Consultant Company, Teleport Access Services, Inc., Full Power Investment Co., Ltd.
		Other	Branch Manager, AcSacca Solar Energy Co. Ltd. Changhua Branch; Vice Chairman, Taipei Importers and Exporters Association; Vice Chairman, Taiwan Electrical and Electronic Manufacturers' Association; Executive Director, Chinese National Federation of Industries; Executive Director,

Title	Name	Company and Title	
			Japan–Taiwan Exchange Association; Executive Director, Monte Jade Science and Technology Association (Taiwan); Director, The Third Wednesday Club; Director, Taiwan Institute of Directors.
Director	Ruey Shinn Co., Ltd. Rept.: Chen, Hsin-Tso	Chairman	Precisely Printed Medical Co., Ltd.
		Director	ARCE Therapeutics, Inc., Ruey Shinn Co., Ltd., HippoScreen Neurotech Corp., General Life Biotechnology Co., Ltd.
		Director & General Manager	River Regeneration and Rejuvenation Biotechnology Co. Ltd.
		Director & Executive Vice President	Raypal Biomedical Co., Ltd.
		Senior Division Manager	Compal Electronics, Inc.
Director	Hsu, Chieh-Cheng	Director	Anthroposophy Education Foundation
		Director & Manager.	Integrate Investment Corp.
Independent Director	Hsieh, Fa-Dah	Chairman	ABICO Asia Capital Corporation
		Director	Excelsior Capital Management Co., Ltd.
Independent Director	Wu, Chung-Fern	Independent Director	Chunghwa Precision Test Tech. Co., Ltd, GlobalWafers Co., Ltd
Independent Director	Hu, Gin-Ing	Chairman	Hefurunsheng Enterprise Management Consulting (Shanghai) Co., Ltd., Hefurunsheng Enterprise Co., Ltd.
		Independent Director	Zhen Ding Technology Holding Limited, Acer Synergy Tech Corp., ADATA Technology Co., Ltd.
		Supervisor	Nexchip Semiconductor Corporation

Special Motions

Adjournment

Appendix

APPENDIX I

Kinpo Electronics, Inc.

Articles of Incorporation

Chapter One General Provisions

Article 1

The Company is incorporated as a company limited by shares under the provisions set forth in the Company Act in the full Chinese name of 金寶電子工業股份有限公司 and the full English name of Kinpo Electronics, Inc.

Article 2

The lines of business of the Company shall include the following:

1. CB01020 Office Machine Manufacturing
2. CB01990 Other Machinery Manufacturing Not Elsewhere Classified
3. CC01030 Electric Appliance and Audiovisual Electric Products Manufacturing
4. CC01060 Wired Communication Equipment and Apparatus Manufacturing
5. CC01070 Telecommunication Equipment and Apparatus Manufacturing
6. CC01080 Electronic Parts and Components Manufacturing
7. CC01110 Computers and Computing Peripheral Equipment Manufacturing
8. E601020 Electric Appliance Installation
9. E603050 Cybernation Equipment Construction
10. E604010 Machinery Installation Construction
11. E605010 Computing Equipment Installation
12. F111090 Wholesale of Building Materials
13. F113010 Wholesale of Machinery
14. F113020 Wholesale of Household Appliance
15. F113030 Wholesale of Precision Instruments
16. F113050 Wholesale of Computing and Business Machinery Equipment
17. F113070 Wholesale of Telecom Instruments
18. F113110 Wholesale of Batteries
19. F113990 Wholesale of Other Machinery and Equipment
20. F118010 Wholesale of Computer Software
21. F119010 Wholesale of Electronic Materials
22. F211010 Retail Sale of Building Materials
23. F213010 Retail Sale of Household Appliance
24. F213030 Retail Sale of Computing and Business Machinery Equipment
25. F213040 Retail Sale of Precision Instruments
26. F213060 Retail Sale of Telecom Instruments
27. F213080 Retail Sale of Machinery and Equipment
28. F213110 Retail Sale of Batteries
29. F218010 Retail Sale of Computer Software
30. F219010 Retail Sale of Electronic Materials
31. F213990 Retail Sale of Other Machinery and Equipment
32. F401010 International Trade
33. I199990 Other Consultancy
34. I301010 Software Design Services

35. I301020 Data Processing Services
36. I301030 Digital Information Supply Services
37. IG02010 Research Development Service
38. JA02010 Electric Appliance and Audiovisual Electric Products Repair Shops
39. H703100 Real Estate Rental and Leasing
40. F108031 Wholesale of Drugs, Medical Goods
41. F208031 Retail Sale of Medical Equipment
42. CC01101 Retrained Telecom Radio Frequency Equipment and Materials Manufacturing
43. F401021 Retrained Telecom Radio Frequency Equipment and Materials Import
44. ZZ99999 All business items that are not prohibited or restricted by law, except those are subject to special approval.

Article 3

The Company may, in line with its business needs, provide guarantees externally.
The total amount of the Company's reinvestment may exceed 40% of the Company's paid-in capital.

Article 4

The head office of the Company is located in Taipei, Taiwan. The Company may, as approved by the resolution of the Board of Directors, set up branch offices or factories in compliance with applicable laws and regulations in Taiwan or abroad when necessary.

Chapter Two Shares

Article 5

The total amount of the Company's authorized capital shall be two billion New Taiwan Dollars (NT$ 2,000,000,000) divided into two billion shares with a par value of ten New Taiwan Dollars (NT$ 10) per share, to be issued in installments, including one hundred fifty million shares retained for the exercise of share subscriptions from the rights of stock warrants or bonds attached with warrants.

Article 6

The share certificates of the Company shall be serial numbered, signed by or affixed with the seals of Directors representing the Company, and be validated pursuant to the law before they are issued.
The Company may issue shares without printing share certificates, but shall have the shares registered with Taiwan Depository and Clearing Corporation and act pursuant to any of the Depository’s regulations.

Article 7

Employee’s subscription of new shares, employee subscription warrants, restricted stock awards, treasury stocks transferred to employees, etc. shall only be available to employees of holding or subordinate companies meeting certain specific requirements.

Article 8

Shareholders shall provide their real names and residential addresses to the Company or the agent of the Company's shareholder services, and they should also provide the specimens of their signatures or seals to the Company or the agent of the Company's shareholder services for documentation.

Article 9

The shareholder services of the Company, including the transferring, inheritance, and gifting of shares, reporting of loss of share certificates, pledging of stock rights, and other matters such as reporting of loss or change of signatures or seals, change of address, and collection of dividends or other interests, shall be conducted in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies unless otherwise prescribed by other applicable laws and regulations.

Article 10

Registration for transfer of shares shall be suspended for a period of sixty days before the convention of an annual general meeting of shareholders, thirty days before an extraordinary general meeting of shareholders, or within five days before the base date on which the dividends, bonuses, or other interests to be paid out by the Company.

Chapter Three Shareholders' Meeting

Article 11

Shareholders' meeting shall be of two types, namely the annual and extraordinary general meeting of shareholders, with the former convened by the Board of Directors, in accordance with the law, regularly once a year within six months after the close of each fiscal year, and the later convened, in accordance with the law, when necessary.

Article 12

In case a shareholder is unable to attend a shareholders' meeting for any cause, such shareholder may issue a proxy, specifying the scope of authorization for a representative to be present on the shareholder's behalf, in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meeting of Public Companies.
When the company's shareholders' meeting is held, it may be held by video conference or other methods announced by the central competent authority.

Article 13

A shareholders' meeting shall be presided over by the Chairman of the Company. In case the Chairman is on leave or unable to perform his or her duty and power for any cause, the Chairman shall designate one director to act as the chairperson for the meeting; if no such designation is made, the directors of the Board shall elect one among themselves.

Article 14

A shareholder of the Company shall have one vote for each share held.

Article 15

Unless otherwise provided for under the Company Act, a resolution shall be made at a shareholders' meeting by the shareholders holding and representing a majority of the total number the outstanding shares issued and at which meeting a majority of the shareholders present shall vote in favor of it.

Chapter Four Directors and Functional Committees

Article 16

The Company shall have five to eleven directors whom shall be elected by shareholders through candidate nomination system from the list of nominees. The number of independent directors shall not be less than three and shall not be less than one fifth of the seats in the Board of Directors.

The professional qualifications, shareholding, restrictions on concurrent positions held, method of nomination and election, and other compliance matters with respect to independent directors shall be conducted in accordance with applicable laws and regulations.

The total number of registered shares owned by all directors of the Board of Directors of the Company shall be in compliance with the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies as promulgated by the Securities and Futures Bureau of the Financial Supervisory Commission.

Article 17

A director shall be elected for a term of three years and may be re-elected for consecutive terms. In the situation when a director's term of office has reached expiration but the next election has not yet to take place, such director's service shall be extended till the following term of directors assume office.

The Company may purchase liability insurance for the directors during their term of office to cover the indemnity which may arise from within the scope of their business duty and responsibilities in accordance with laws.

Article 18

In the situation when the vacancy in the Board of Directors has reached one third of the number of total members, or when all independent directors are dismissed, the Board of Directors shall convene an extraordinary shareholders' meeting within sixty days to elect succeeding directors whose term of office shall be limited to fulfill the remaining period of their predecessors.

Article 19

The Board of Directors is organized by directors. The Chairman of the Board of Directors shall be elected from among the attending directors by a majority vote and with the attendance over two thirds of the seats in a meeting of the Board of Directors. The Chairman shall execute all business matters in accordance with applicable laws and regulations, and the resolutions made at the meetings of shareholders and the Board of Directors.

Directors shall attend the meetings of the Board of Directors in person. A director, when unavailable to attend the meeting in person, may issue a proxy specifying the scope of authorization with respect to the subject of the meeting to authorize another director to attend the meeting on his or her behalf. Nevertheless, a director is limited to receive such authorization from only one other director each time.

At the time when a meeting of the Board of the Directors is conducted in the form of a video conference, a director shall be deemed as attending in person if attending the meeting through video conferencing system.

Article 20

The duty and power of the Board of Directors are specified as below:

1. To appoint, dismiss, and approve the compensations of managerial officers and to approve the non-competition clause on managerial officers
2. To decide and amend the Company's business policy
3. To review the Company's budgetary plan and financial statement
4. To determine the distribution of earnings or the loss offsetting proposal
5. Upon the amount of endorsement, guarantee, and acceptance provided to the related parties in excess of the limit prescribed by the Board of Directors, any excess shall be submitted to the Board of Directors for approval.
6. Upon the amount of borrowing from external sources and credits offered to external parties in excess of the limit prescribed by the Board of Directors, any excess shall be submitted to the Board of Directors for approval.
7. To establish, adjust and remove any important internal body of the Company and to formulate and amend the content of the Articles of Incorporation.
8. To decide the prices of securities for private equity placement and the method for selecting specific places.
9. To exercise other duties and powers granted in accordance with laws and regulations and by the shareholders' meetings.

Article 21

In order to ensure its performance in monitoring and strengthen its management, the Board of Directors may set up various functional committees with their organizational charters be separately formulated in accordance with applicable laws and regulations and the Company's guidelines.

The Company shall set up the Audit Committee organized by all of the independent directors in accordance with the Article 14-4 of the Securities and Exchange Act.

The Audit Committee shall be responsible of exercising a supervisor's duty and power as provided in the Company Act, the Securities and Exchange Act and other applicable laws and regulations.

Article 22

Regardless whether the Company makes profits or suffers losses, the Company shall pay the directors remunerations for their services for the Company. The aforesaid remunerations of all the directors shall be determined based on the extent of their participation in the Company's operation and their contribution, at the same time with reference to the general level in the industry, by the Company's Remuneration Committee and submitted to the Board of Directors for discussion and approval.

Article 23

Prior to the convention of a meeting of the Board of Directors, a meeting notice in which specifies the subject shall be sent to directors seven days in advance. However, a meeting may be called at anytime under urgent circumstances.

The afore-mentioned meeting notice may be sent via fax or email.

Chapter Five Managerial Officer

Article 24

The Company may appoint a multiple number of managerial officers whose appointment, dismissal and compensations shall be conducted in accordance with the Article 29 of the Company Act.

Chapter Six Distribution of Earnings after Closing

Article 25

The Company's fiscal year is determined as the dates of solar calendar. After the close of each fiscal year, the Board of Directors shall provide and submit the following reports to the shareholders' meeting for acceptance in accordance with the legal procedures.

1. Business Report
2. Financial Statement
3. Proposals regarding earning distribution or loss offsetting

Article 26

The Company, if profitable in the year, shall set aside no less than 2% of the profit as compensation for the employees and no higher than 2% as remuneration for the directors. However, the Company, when accumulated losses remain on the account, shall reserve a portion of its earnings to offset the losses first.

The afore-mentioned profit of the year refers to the earnings before tax excluding the deduction of compensations for the employees and remunerations for the directors.

The proposals with respect to the distribution percentages of the employees' compensation and the directors' remunerations and the employees' compensation to be paid in cash or by stock shall be consented by a majority of the attending directors with the attendance of over two thirds of the seats in a meeting of the Board of Directors. The resolutions made by the Board shall then be reported to the shareholders' meeting.

Employees' compensation in the form of cash or stock shall only be paid to employees controlling or subordinate companies meeting certain specific requirements.

Article 26-1

The Company's earnings of the year, if any, shall be allocated to pay taxes and offset the accumulated losses from previous years first, and then set aside 10% as legal reserve. However, this limitation does not apply when the legal reserve has reached the company's paid-in capital. The Company shall then appropriate or reverse a certain amount as special reserve in compliance with applicable laws or regulatory requirements. The remaining earnings, if any, may be put together with the retained earnings at the beginning of the fiscal year and the adjustment amount of the undistributed earnings of the year. The Board shall propose a distribution proposal according to the circumstances. Where profit distribution will be in form of issuing new shares, the shareholders’ meeting shall deliberate and approve before shares are issued for profit distribution.

Where part or all of dividends and bonuses, capital reserve or legal reserve are distributed in cash, a Board meeting is convened. Two-thirds of the Board shall attend the meeting and one-half of the attending Directors shall vote for the proposal and then report to the shareholders’ meeting before the cash issuing.

With respect to the aforementioned distribution of dividends, the earnings distributable of the year may be paid out in full in consideration of the Company's financial, business and management arrangements. The cash dividends shall not be less than 10% of the total of the cash and stock dividends distributed of the year.

Chapter Seven Supplementary Provisions

Article 27

With regard to the matters not provided for in these Articles of Incorporations, the Company Act, the Securities and Exchange Act and other applicable laws and regulations shall govern.

Article 28

The Company's internal organizational charter and operational procedures shall be additionally determined by the resolutions of the Board of Directors.

Article 29

These Articles of Incorporation were enacted on March 29, 1973, and amended on June 30, 1975 for the first time, amended on August 2, 1975 for the second time, amended on July 25, 1976 for the third time, amended on June 6, 1977 for the fourth time, amended on July 25, 1978 for the fifth time, amended on November 26, 1979 for the sixth time, amended on June 1, 1980 for the seventh time, amended on January 25, 1981 for the eighth time, amended on February 26, 1981 for the ninth time, amended on November 18, 1981 for the tenth time, amended on December 13, 1981 for the eleventh time, amended on March 24, 1982 for the twelfth time, amended on December 27, 1982 for the thirteenth time, amended on January 3, 1983 for the fourteenth time, amended on November 30, 1983 for the fifteenth time, amended on February 20, 1984 for the sixteenth time, amended on April 6, 1986 for the seventeenth time, amended on May 7, 1987 for the eighteenth time, amended on February 1, 1988 for the nineteenth time, amended on November 26, 1988 for the twentieth time, amended on April 2, 1989 for the twenty-first time, amended on April 23, 1989 for the twenty-second time, amended on April 16, 1990 for the twenty-third time, amended on April 9, 1991 for the twenty-forth time, amended on April 15, 1992 for the twenty-fifth time, amended on April 16, 1993 for the twenty-sixth time, amended on March 31, 1994 for the twenty-seventh time, amended on April 8, 1995 for the twenty-eighth time, amended on April 11, 1996 for the twenty-ninth time, amended on June 6, 1997 for the thirtieth time, amended on April 15, 1998 for the thirty-first time, amended on May 25, 1999 for the thirty-second time, amended on April 18, 2000 for the thirty-third time, amended on April 10, 2001 for the thirty-forth time, amended on April 10, 2001 for the thirty-fifth time, amended on May 28, 2002 for the thirty-sixth time, amended on May 27, 2003 for the thirty-seventh time, amended on May 27, 2004 for the thirty-eighth time, amended on May 31, 2005 for the thirty-ninth time, amended on June 14, 2006 for the fortieth time, amended on June 12, 2007 for the forty-first time, amended on June 16, 2008 for the forty-second time, amended on June 10, 2009 for the forty-third time, amended on June 15, 2010 for the forty-fourth time, amended on June 15, 2011 for the forty-fifth time, amended on June 19, 2012 for the forty-sixth time, amended on June 13, 2013 for the forty-seventh time, amended on June 24, 2014 for the forty-eighth time, amended on June 22, 2015 for the forty-ninth time, amended on June 22, 2016 for the fiftieth time, amended on June 24, 2019 for the fifty-first time, and amended on June 27, 2022 for the fifty-second time.

APPENDIX II

Kinpo Electronics, Inc.

Rules of Procedure for Shareholders' Meeting

1. This rules of procedures ("Rules") shall govern the Company's shareholder meetings ("Meeting(s)"), except as otherwise governed by laws or regulations. Anything not stipulated in these Rules shall be handled in accordance with the Company Act, the Securities and Exchange Act, the Company's Articles of Association, and other relevant laws and regulations.
2. The Company shall provide a sign-in sheet at every Meeting for attending shareholders to sign. Shareholders may also sign-in by submitting sign-in cards.
3. Attendance and voting at Meetings shall be calculated based on the number of shares, The number of shares in attendance shall be calculated according to the shares indicated by the sign-in sheet and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised in the written format or electronically.
4. The venue for Meetings shall be held at the premises of the Company or another location that is appropriate to hold the Meeting, and convenient for the Shareholders. Meetings shall not commence before nine (9) am or after three (3) pm. Full consideration shall be given to the opinions of the Independent Directors with respect to the place and time of the Meeting. The restrictions on the place of the Meeting shall not apply when the Company convenes a virtual-only Meeting.
5. Where the Meeting is convened by the Board of Directors, the Chairman of the Board of Directors shall preside over the Meeting. Where the Chairman is unable to (or otherwise unavailable to) preside over the Meeting, the Vice Chairman of the Board of Directors shall act in place of the Chairman. Where the Vice Chairman is unable to (or otherwise unavailable to) preside over the Meeting, the Chairman shall designate a Managing Director to preside over the Meeting, or, if there is no Managing Director, one of the Directors shall be appointed to act as Chairman. Where the Chairman does not make such designation, the Managing Director or Director shall select from among themselves one person to serve as the Chairman.

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

   Changes to how the Company convenes its Meeting shall be resolved by the Board of Directors, and shall be made no later than the dispatch of the Meeting notice.
6. For virtual Meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the Meeting starts. Shareholders completing registration will be deemed as attend the Meeting in person.

Shareholders shall attend Meetings based on attendance cards, sign-in cards, or other certificates of attendance. Solicitors soliciting proxy forms shall also bring identification documents for verification.

In the event of a virtual Meeting, shareholders wishing to attend the Meeting online shall register with the Company two days before the Meeting date.

7. The Company may appoint attorney, CPA, or related persons retained by it to attend the Meetings. All staff handling Meetings shall wear appropriate identifying badges or arm bands.
8. The entire proceedings of the Meetings shall be recorded via audio or video recording and such recording shall be retained for a minimum of one year.
9. The Chairman shall call the Meetings to order at the scheduled time. If attending shareholders do not represent a majority of the total number of issued shares at the scheduled commencement time of the Meetings, the Chairman may announce a postponement, provided that no more than two such postponements, for a combined total exceeding one hour, may be made. If a quorum is still not met after two postponements but the attending Shareholders represent more than one - third of the total numbers of issued shares, tentative resolutions may be made in accordance with Section 1 of Article 175 of the Company Act; all shareholders shall be notified of the tentative resolution and another Meeting shall be convened within one month. In the event of a virtual Meeting, shareholders intending to attend the Meeting online shall re-register to the Company in accordance with Article 6.

   At any time before the conclusion of the Meeting, if the attending shareholders represent a majority of the total issued shares, the Chairman may resubmit the tentative resolution(s) for a vote by the Meeting in accordance with Article 174 of the Company Act.
10. If the Meeting is convened by the Board of Directors, the agenda shall be set by the Board of Directors. Unless otherwise resolved at the Meeting, the Meeting shall proceed in the order set in the agenda.

    The above provision applies mutatis mutandis to cases where the Meeting is convened by any person, other than the Board of Directors, entitled to convene such Meeting.

    Unless otherwise resolved at the Meeting, the Chairman cannot announce adjournment of the Meeting before the Meeting agenda (including extempore motion) set pursuant to the preceding two paragraphs is concluded.

    After the Meeting is adjourned, the shareholders cannot designate any other person as Chairman and continue the Meeting, whether in the same location or any other location.

    However, in the event that the Chairman adjourns the Meeting in violation of these Rules, the attending shareholders may elect by a majority of votes represented by the attending shareholders, one person as Chairman to continue the Meeting.

11. When an attending shareholder wishes to speak, a speech note shall be filled out and submitted with summary of the key points, the shareholder's number (or the number on the attendance card) and the account name of the shareholder. The order in which shareholders will speak shall be determined by the Chairman. Shareholders who submit a speech note but do not speak will be considered as not having spoken. If the content of the speech differs from what is recorded on the speech note, the actual speech content shall prevail.

    The content of a shareholder's speech shall be specific, clear, and related to items on the motion. Otherwise, the Chairman has the right to stop the speech.

    While the shareholder's speaking, no other shareholder may interrupt except with the permission of both the Chairman and the speaking shareholder. If this rule is violated, the Chairman shall intervene to stop the interruption.

12. Unless otherwise permitted by the Chairman, a shareholder may not speak more than twice on the same motion. Each shareholder speech shall be limited to five minutes, extendable upon approval by the Chairman by three additional minutes. If a shareholder's speech violates the provisions of the preceding paragraph or goes beyond the scope of the motion items, the Chairman may stop the speech.

13. When a juristic person is appointed to attend the Meeting as proxy, only one person may be appointed as representative to attend the Meeting.

    When a juristic shareholder appoints two or more representatives to attend the Meeting, a letter of appointment shall be prepared and only one of the representatives so appointed is allowed to speak on the same motion.

14. After an attending shareholder has spoken, the Chairman may respond personally or designate relevant personnel to reply.

15. If the Chairman determines in his or her discretion that there's been sufficient discussions to put it to a vote, the Chairman may close the discussion and proceed to voting on the motion.

16. The Chairman shall appoint the scrutineer and vote counter(s) on the motion, provided the scrutineer shall be a Shareholder. The voting results shall be announced on-site and duly recorded.

    When the Company convenes a virtual Meeting, after the Chairman declares the Meeting open, shareholders attending the Meeting online shall cast votes on proposals and elections on the virtual Meeting platform before the Chairman announces the voting session ends or will be deemed abstained from voting.

    In the event of a virtual Meeting, votes shall be counted at once after the Chairman announces the voting session ends, and results of votes and elections shall be announced immediately.

    When the Company convenes a hybrid Meeting, if shareholders who have registered to attend the Meeting online in accordance with Article 6 decide to attend the Meeting in person, they shall revoke their registration two days before the Meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the Meeting online.

When shareholders exercise voting rights in the written format or by electronic means, and they have not withdrawn the declaration of intent and attended the Meeting online, except for extempore motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

17. The Chairman may set time for intermission at his or her discretion.

18. Unless otherwise provided for by the Company Act and the Company's Articles of Association, a resolution to be approved requires an affirmative vote of a majority of the voting rights represented by the attending shareholders.

    When a motion comes to a vote at the Meeting, if no objections are raised after Chairman's consultation with all attending shareholders, it is deemed as approved, with the same validity as a voting resolution.

    When a shareholder appoints a proxy to attend the Meeting, and one person is concurrently appointed as proxy by two or more Shareholders, the voting rights represented by such proxy shall not exceed 3% of the total voting rights of the issued shares. Any voting right exceeding this limit shall not be counted.

    When there is a potential conflict of interest that may harm the interests of the Company, the individual involved may not participate in the voting process, and the individual is also prohibited from acting as a proxy to exercise voting rights on behalf of other shareholders.

19. When there are amendments or alternative proposals to the same motion, the Chairman shall determine the order in which they will be put to a vote, including the original proposal. If one of the proposals has already been approved, the other proposals are deemed rejected and no further voting shall be required.

20. The Chairman may instruct proctors (or security personnel) to assist in maintaining order at the Meeting place. Proctors (or security personnel) assisting in maintaining order at the Meeting place should wear armbands labeled with the word "Proctor".

21. In the case of a virtual Meeting, if the virtual Meeting platform or participation in the virtual Meeting is obstructed due to natural disasters, accidents or other force majeure events, and the obstruction continues for more than 30 minutes, the Meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

    For the Meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected Meeting online shall not attend the postponed or resumed session.

For the Meeting to be postponed or resumed under the first paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected Meeting and have successfully signed in the Meeting, but do not attend the postpone or resumed session, at the affected Meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of the Meeting held under the first paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.

When the Company convenes a hybrid Meeting, and the virtual meeting cannot continue as described in the first paragraph, if the total number of shares represented at the Meeting, after deducting those represented by shareholders attending the virtual Meeting online, still meets the minimum legal requirement for the Meeting, then the Meeting shall continue, and not postponement or resumption thereof under the first paragraph so required.

Under the circumstances where the Meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual Meeting online shall be counted towards the total number of shares represented by shareholders present at the Meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on the meeting agenda of that Meeting.

22. This Rules (and any amendments thereto) shall be effective upon approval by the Meeting.

    This 1st Amendment was made by the Annual General Meeting on May 28, 2002

    This 2nd Amendment was made by the Annual General Meeting on May 30, 2023

APPENDIX III

Kinpo Electronics, Inc.

Procedures for Loaning Funds to Others

Article 1

In order to meet the actual business needs and under the principle of not violating the provisions of Article 15, Paragraph 1 of the Company Law, these operating procedures are formulated in accordance with relevant laws and regulations.

Article 2 – Definitions

1. Loan objects: The company's funds are only lent to the objects are limited to those who have business dealings with the company in accordance with Article 15, Paragraph 1 of the Company Act or those who need short-term financing.
2. Subsidiaries: Refers to those identified in accordance with the provisions of the Financial Reporting Standards for Securities Issuers.
3. Net worth: refers to the company's most recent balance sheet attributable to the owner's equity of the parent company in accordance with the Financial Reporting Standards for Securities Issuers.

Article 3 – Fund Loans and Restrictions

1. Total loan amount:
   (1) The total amount of capital loans to those with business dealings shall equivalent with the business amount and shall not exceed 40% of the company's net worth.
   (2) The total amount of capital loans for short-term financing needs shall not exceed 40% of the company's net worth.
   (3) The total amount of capital loans between the foreign companies those 100% of the voting shares directly or indirectly owned by the company or the aforementioned investee company engages in capital loans to the company, the total amount of capital loans should not exceed 100% of the lending company's net worth.
   (4) The total of the above three items shall not exceed 100% of the company's net worth.
2. Loans and limits for individual objects:
   (1) Nonaffiliated enterprise loans:
      A. The loan limit for individual objects with business dealings shall not exceed 30% of the business transaction amount with the company in the most recent fiscal year or 100% of the business transaction amount in the last three months, whichever is higher, and It shall not exceed 10% of the company's net worth.
      B. The loan limit for individual objects that needs short-term financing shall not exceed 80% of that company's net worth, and shall not exceed 4% of the company's net worth.
   (2) Affiliated enterprise loans:
      A. The loan limit for individual objects with business dealings shall not exceed 100% of the business transaction amount with the company in the latest fiscal year or 100% of the business transaction amount in the last three months, whichever is higher, and shall not exceed 20% of the company's net worth.

B. The loan limit for individual objects with the need for short-term financing shall not exceed 20% of the company's net worth.
C. The total amount of capital loans between the foreign companies those 100% of the voting shares directly or indirectly owned by the company or the aforementioned investee company engages in capital loans to the company, the total amount of capital loans should not exceed 100% of the lending company's net worth.

Article 3-1 – Reasons and Necessity for Fund Loan

1. Fund loan due to business relationship: The ratio of the loan amount to the business transaction amount should be equal.
2. If there is a need for short-term financing: the following situations should be assessed
   (1) The finance and operation of the lender should be beneficial.
   (2) The loan amount should be equivalent to the paid-in capital of the target.
   (3) The loan amount should be equivalent to the transaction amount or transaction plan.
   (4) The credit rating, repayment ability, and asset status of the borrowers should be good.

Article 4

Affiliated enterprises mentioned in the preceding article refer to the reinvested companies of the Company and companies with close business relationship approved by the board of directors.

Article 5 –Loans and terms

1. The term of a fund loan for short-term financing needs shall not exceed one year; the term of a fund loan for business transactions shall not exceed three years; the term of a fund loan for loans between the foreign companies those 100% of the voting shares directly or indirectly owned by the company or the aforementioned investee company engages in capital loans to the company shall not exceed five years. If there is an extension, each extension period shall not exceed five years.
2. Interest calculation method: determined with reference to market interest rates or capital acquisition costs.
3. Collateral: When necessary, the company may require the loan application company to provide collateral or a guarantor.

Article 6 – Operating procedures

1. The loan application company shall fill out an application form (the format is as attached). The handling department shall submit a credit investigation report which may only be done after approved by the board meeting. No other person may be authorized to make the decision.
2. The loan of funds between the company and its subsidiaries shall be submitted to the resolution of the board meeting in accordance with the provisions of the preceding paragraph, and the chairman may be authorized to allocate the same loan to the same loan object within the amount of the resolution of the board meeting.

3. The term "a certain amount authorized to the chairman" referred to in the preceding paragraph means that the amount authorized by the company to lend funds to a single enterprise shall not exceed 10% of the net worth of the company's most recent financial statement.
4. When the company lends funds to others, it shall fully consider the opinions of independent directors. If independent directors have objections or reserved opinions, they shall be stated in the minutes of the board meeting.

Article 6-1 Review of Fund Loans

Before the company's funds are lent to others, it should carefully evaluate whether it complies with the provisions of this procedure. The handling unit should review it and submit the evaluation results to the board meeting for resolution. No other person should be authorized to make the decision; the handling unit should also provide the evaluation results to the financial department to record in the reference book.

The aforementioned review focuses on the following:
1. The necessity and rationality of lending funds to others.
2. Credit investigation and risk assessment of the borrowers.
3. The impact on the company's operational risks, financial status, and shareholders' equity.
4. Whether collateral should be obtained and the appraised value of the collateral.

Article 7

The financial department shall establish a reference book for the abovementioned fund loans and matters. The name of the borrowers, the amount, the date of the resolution of the board meeting, the date of the loan, the expected recovery date, the balance as of the end of this month, the guarantee situation, and the matters shall be cautious evaluated based on provisions of the previous article should be recorded for reference. The promissory note or collateral issued by the borrowers shall be properly kept by the financial department.

Article 8 – Announcement and Declaration

1. Before the third day of each month, the subsidiary company of the company shall transfer the data of the previous month's fund loan to others to the accounting department of the company for future reference and announce and declare on its behalf.
2. Before the tenth day of each month, the accounting department shall input the loan balance of the company and its subsidiaries in the previous month into the information reporting website designated by the Financial Supervisory Commission for reporting.
3. If the loan and balance of funds meet one of the following standards, the accounting department shall make an announcement and report within two days from the date of occurrence of the fact:
   (1) The loan balance of the company and its subsidiaries to others amounts to more than 20% net worth of the company's latest financial statement.
   (2) The loan balance of the company and its subsidiaries to a single enterprise amounts to more than 10% net worth of the company's latest financial statement.
   (3) The company or its subsidiary's new capital loans amount to more than NT$10 million and more than 2% net worth of the company's latest financial statement.

4. If the above-mentioned subsidiary is not a domestic public offering company, if the subsidiary has matters that should be announced and reported in item 3, Paragraph 3, the parent company shall make the declaration on its behalf.
5. When the above-mentioned subsidiary company intends to engage in capital loan, the handling department shall compile relevant information and provide it to the accounting department before the occurrence date in order to do announcements and declarations within the time limit stipulated by the financial supervision and management commission.
6. The fact date of occurrence refers to the earlier of the signing date, the payment date, the resolution date of the board meeting, or the date when sufficient information to certain borrowers and the amount, which is earlier.

Article 9

Follow-up control measures for the loaned amount, and procedures for handling overdue creditor's rights

1. After the loan is granted, it should always pay attention to the financial, business and related credit status of the borrowers and the guarantors. If collateral is provided, it should also pay attention to whether there is any change in the value of the collateral. In case of any major changes, they should report immediately Chairman of the board and deal with it appropriately according to the instructions.
2. When the borrower repays the loan on or before the loan is due, the interest payable shall be calculated first and paid off together with the principal before canceling the promissory note and returning it to the borrowers or canceling the lien.
3. The capital loans between the foreign companies those 100% of the voting shares directly or indirectly owned by public offering company or the aforementioned investee company engages in capital loans to the company, the short-term capital loan can be extended after the approval of board meeting before the due date. If it is extended and there is no need for actual cash flow repayment. But the repayment should still be made in the form of actual cash flow when the extension period expires.
4. The borrower shall repay the principal and interest immediately when the loan is due. If necessary, can re-apply new loan evaluation, application, review, approval, etc. in accordance with the relevant provisions of these Procedures.
5. If the loan amount has been evaluated and there is no possibility of recovery, the company needs to report to the board of directors for approval.
   With regard to the collateral or guarantor provided by the borrower, it can dispose and recover according to law or write off the loan amount to bad debts.
6. Appropriation and repayment of capital loans: it is handled by the Finance Department. If the payment is overdue, it should be recovered according to law.
7. Due to changes in circumstances, when the borrowers do not comply with the provisions of this procedure or the balance exceeds the limit, the handling department shall formulate an improvement plan, submit the relevant improvement plan to the Audit Committee and complete the improvement according to the planned schedule.

Article 10

The company shall assess the situation of capital loans and set aside adequate allowances for bad debts, appropriately disclose relevant information in financial reports and provide relevant information to certified public accountants to perform necessary verification procedures.

Article 11 – Procedures for Subsidiary Funds Loaned to Others

1. If a subsidiary of the company intends to lend funds to others, the company shall order the subsidiary to formulate operating procedures for lending funds to others in accordance with the regulations of the competent authority, and shall handle the operation in accordance with the established operating procedures. After being approved by the board meeting of the subsidiary company and submitted to its shareholder meeting for approval and implement accordingly. If the company listed on the stock exchange, it will handle it in accordance with the local laws and regulations, and the same is true for revision.
2. The total amount of loans of subsidiaries and the limit of loans to individual objects shall be handled in accordance with the provisions of Article 3 of the Procedure, and the net worth part shall be calculated based on the net worth of subsidiaries.
3. Capital loans between the foreign companies those 100% of the voting shares directly or indirectly owned by the company or the aforementioned investee company engages in capital loans to the company, the loan limit is still limited by the total amount of the loan to the company and the term of loan shall not exceed five years.

Article 12 – Regular Internal Audit

The company's internal auditors should at least quarterly audit the operating procedures and implementation of funds lent to others, and make written records. If major violations are found, they should immediately notify the audit committee members in writing.

Article 13– Penalties

When the person in charge of the company violates the first and second item of the first paragraph of Article 3, he shall be jointly and severally liable for the repayment with the borrowers; if the company suffers any damage, he shall also be liable for the damage.

If the staff of the handling department violates this operating procedure, it will be penalized in accordance with company's Human Resource relevant regulations.

Article 14 – Formulate the enforcement rules

The operation details of this procedure are clearly stipulated in the enforcement rules, and the board of directors authorizes the chairman to make the decision.

Article 15 – Implementation and revision

This procedure shall be submitted to the shareholders' meeting for approval after approved by the audit committee and the board meeting. If any director expresses objection and there is a record or written statement, the company shall send the director's objection to the audit committee and the shareholders' meeting for discussion. The same is true for revisions.

The formulation or revision of this procedure shall be approved by more than half of all members of the audit committee, submitted to board meeting for approval and then submitted to shareholders meeting for approval and implementation. The same is true for revisions.

If the company has independent directors, when submitting this procedure to the board meeting for discussion, the opinions of independent directors shall be fully considered. If independent directors have objections or reservations, they shall be stated in the minutes of the board meeting.

If the preceding paragraph is not approved by more than half of all members of the audit committee, it may be approved with the consent of more than twothirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board meeting. The term "all members of the audit committee and all directors" shall be counted by the actual incumbents.

Article 16 – Supplementary Provisions

This procedure came into effect after being approved by the shareholders' meeting on May 27, 2003. The first revision came into effect after being approved by board meeting on March 24, 2008 and approved by the shareholders' meeting on June 16, 2008. The second revision came into effect after being approved by board meeting on March 24, 2009 and approved by the shareholders' meeting on June 10, 2009. The third and fourth revisions came into effect after being approved by board meeting on December 30, 2011 and April 30, 2010 respectively and approved by the shareholders' meeting on June 15, 2010. The fifth revision came into effect after being approved by board meeting on September 30, 2011 and approved by the shareholders' meeting on June 19, 2012. The sixth revision came into effect after being approved by board meeting on October 31, 2012 and approved by the shareholders' meeting on June 13, 2013. The seventh revision came into effect after being approved by board meeting on May 12, 2016 and approved by the shareholders' meeting on June 22, 2016. The eighth revision came into effect after being approved by board meeting on March 28, 2019 and approved by the shareholders' meeting on June 24, 2019. The ninth revision came into effect after being approved by board meeting on March 10, 2023 and approved by the shareholders' meeting on May 30, 2023.

APPENDIX IV

Kinpo Electronics, Inc.

Director Election Measures

Approved and come into effect by the general meeting of shareholders on May 28, 2002
Revision approved by the general meeting of shareholders on June 19, 2012
Revision approved by the general meeting of shareholders on June 22, 2016

1. The election of directors (including independent directors) of the company shall be conducted in accordance with this Measures, unless otherwise stipulated by laws and regulations and the articles of association of the company.
2. The election of directors of the company shall be held at the shareholders' meeting.
3. For the election of the directors of the company, the names of the voters shall be replaced by the numbers of the shareholders' attendance certificates.
4. The election of the directors of the company adopts the single-register cumulative voting system. Each share has the same voting rights as the number of directors to be elected according to its voting rights. Centralized to elect one person or distribute to the number of people elected.
5. The company adopts a candidate nomination system for the election of directors.

   Shareholders electe from the list of candidates according to the number of candidates. Independent directors and non-independent directors shall be elected at the same time, but number of vote for independent directors and non-independent directors shall be calculated separately. Those with more voting rights shall be elected in sequence. According to the preceding paragraph, if there are two or more people who have the same number of rights and exceed the prescribed quota, those who have the same number of rights will draw lots to decide. If they are not present, the chairman will draw lots on their behalf.
6. The ballots shall be issued by the board of directors, and shall be numbered according to the attendance number, and the weight shall be filled in.
7. When the election begins, the chairman shall designate a number of scrutineers and counters to perform various tasks.
8. Voting papers shall be prepared by the board of directors and inspected by the scrutineers in public before voting.
9. If the electee is a shareholder, the elector must fill in the electee’s account name and the shareholder’s account number in the electee column of the ballot. . If the electee is a legal entity or government agency the elector may fill in the name of the government agency or legal entity in the electee column, or fill in the name of the legal entity and its representative. When there are several representatives, the names of the representatives should be added separately. If the candidate is not a shareholder, the name of the candidate and identity card number should be filled in.
10. Ballots are invalid if one of the following conditions occurs:
    (1) Those who do not use the ballot papers stipulated in these Regulations.
    (2) Those who vote with blank ballot papers.
    (3) Those whose handwriting is unrecognizable or illegible correction.

(4) If the person to be elected is a shareholder, his account name and shareholder account number do not match the list of shareholders. If the person to be elected is not a shareholder, his or her name and identity card number do not match after verification.

(5) The number of candidates filled in the same ballot paper exceeds the prescribed quota.

(6) In addition to filling in the account number (name) of the candidate and the account number of the shareholder (identity card number), write other words.

(7) If any one of the account name (name) and shareholder account number (identity card uniform number) of the selected person is missing.

11. After voting for the election of directors, the scrutineers and counters will jointly open the votes.

12. After the voting is completed, the ballots will be counted on the spot, and the result will be announced by the chairman on the spot.

13. The elected directors shall be notified of their election by the board of directors.

14. The Measures shall come into effect after being approved by the shareholders meeting, and the revision shall be the same.

Kinpo Electronics, Inc.
Shareholding of All Directors

1. In accordance with Article 26 of the Securities and Exchange Law and the provisions of the shareholding ratio and inspection implementation rules for directors and supervisors of public offering companies; the legal minimum number of shares held by the current directors of the Company is as follows:

As of April 5,2025

Number of ordinary shares of issued by the Company	1,504,839,211 shares
The legal minimum number of shares held by all directors	36,116,141 shares
The number of shares held by all directors	136,784,863 shares

Note 1: The Company has established an audit committee, so there is no legal shareholding requirement for supervisors.

Note 2: The shareholdings of independent directors do not count towards the number of shares held by the directors.

2. The number of shares held by the current directors as of April 5, 2025, the date of cessation of transfers at this meeting of shareholders:

Title	Name	As recorded as of the date of cessation of transfers	
		Shares held	Shareholding ratio
Chairman	Ho Bao Investment Co., Ltd. Representive: Hsu, Sheng-Hsiung	30,000,000	1.99%
Director	Ko, Charng-Chyi	4,482,915	0.30%
Director	Ho, Mei-Yueh	0	0.00%
Director	Panpal Technology Corp. Representive: Chen, Wei-Chang	69,369,644	4.61%
Director	Chiu, Ping-Ho	4,903,304	0.33%
Director	Ruey Shinn Co., Ltd. Representive: Chen, Hsin-Tso	28,029,000	1.86%
Director	Hsu, Chieh-Cheng	0	0.00%
Independent Director	Hsieh, Fa-Dah	0	0.00%
Independent Director	Huang, Chih-Peng	0	0.00%
Independent Director	Wu, Chung-Fern	0	0.00%
The number and percentage of shares held by all directors		136,784,863	9.09%

Other Explanatory Matters:

Status of Shareholder Proposals and Director Nominations for This Annual General Meeting

1. In accordance with Articles 172-1 and 192-1 of the Company Act, the period for accepting shareholder proposals and director nominations for the Company's 2025 Annual General Meeting was from March 14, 2025 to March 24, 2025.
2. During the opening period above, there was no proposal from any shareholder holding more than 1% of the total issued shares of the company.
3. Except for the candidates nominated by the Board of Directors, no shareholders holding more than 1% of the Company's total issued shares submitted any director nominations.