

Stock Code: 6201

YA HORNG ELECTRONIC CO., LTD.

2026 Annual Shareholders' Meeting

Meeting Handbook

THIS IS A TRANSLATION OF THE HANDBOOK FOR THE 2023 ANNUAL SHAREHOLDERS' MEETING (THE "HANDBOOK") OF YA HORNG ELECTRONIC CO., LTD. (THE "COMPANY"). THIS TRANSLATION IS INTENDED FOR REFERENCE ONLY AND NOTHING ELSE, THE COMPANY HEREBY DISCLAIMS ANY AND ALL LIABILITIES WHATSOEVER FOR THE TRANSLATION. THE CHINESE TEXT OF THE HANDBOOK SHALL GOVERN ANY AND ALL MATTERS RELATED TO THE INTERPRETATION OF THE SUBJECT MATTER STATED HEREIN.

Time of Meeting: June 12, 2026 (Friday) at 9:00 am

Location of Meeting: No.35, Shalun, Anding Dist., Tainan City, Taiwan (R.O.C.)

(meeting room at company's administrative building)

Meeting Type: physical shareholders meeting

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YA HORNG ELECTRONIC CO., LTD.

2026 Annual General Meeting Procedure

1. Chairperson's Meeting Commencement & Chairperson's Address
2. Reported matters
3. RATIFICATION matters
4. Elections
5. Other Proposals
6. Extraordinary Motions
7. Adjournment

YA HORNG ELECTRONIC CO., LTD.

2026 Annual General Shareholders' Meeting

MEETING AGENDA

Time of Meeting: June 12, 2026 (Friday) at 9:00 am

Place: No. 35, Shalun, Anding Dist., Tainan City, Taiwan (R.O.C.)

(meeting room at company's administrative building)

1. Chairperson's Meeting Commencement & Address

- (1) Meeting Commencement Announcement
- (2) Chairperson's Address

2. Reported matters

- (1) Business Report for 2025
- (2) Audit Committee's Audit of 2025 Statements and Reports
- (3) Remuneration distribution to employees and directors for 2025
- (4) Distribution of 2025 Cash Dividends
- (5) Other report Matters

3. RATIFICATION matters

- (1) Business Report and Financial Statements for 2025
- (2) Distribution of 2025 profits

4. Elections

To elect of the 19th term of directors.

5. Other Proposals

Proposal of Release the Prohibition on Directors from Participation in Competitive Business.

6. Extraordinary Motions

7. Adjournment

1. Chairperson's Meeting Commencement & Address

2. Reported matters

Item 1: Business Report for 2025.

Description: Business Report 2025, (please refer to Attachment 1 on Page 7 to 8 of this meeting handbook)

Item 2: Audit Committee's Audit of 2025 Statements and Reports

Description: For the Audit Committee's Review Report, (please refer to Attachment 2 on Page 9 of this meeting handbook).

Item 3: Remuneration distribution to employees and directors for 2025

Description: 1. In accordance with Article 26 of the Company's Articles of Association, the company shall allocate no less than 2% of its annual pre-tax profit before deducting employee remuneration and directors' remuneration to employee remuneration with no less than 50% of the employee remuneration amount being distributed as remuneration to junior employees; and no more than 5% to directors' remuneration.

2. The Company's pre-tax profit for the fiscal year 2025, excluding employee compensation and directors' compensation, was NT\$435,064,216. It is proposed to allocate 6.64% of this amount to employee compensation, totaling NT\$28,902,000, of which 74.20% (NT\$21,444,753) is allocated to lower-level employees; and 1.66% (NT\$7,211,000) is proposed to be allocated to directors' compensation. All of the above amounts will be paid in cash.

3. The definition of basic-level employee compensation for fiscal year 2025 is those who are not managers and whose salary level is lower than NT\$63,000 as stipulated in the "Regulations on Salary Increase and Deduction for Employees of Small and Medium Enterprises". After evaluation, in accordance with the Ministry of Economic Affairs Announcement No. 11454001070, it is proposed to adjust the basic-level employee salary level for fiscal year 2026 to NT\$65,000.

4. The total amount of employee and director remuneration in 2025 was NT\$36,113,000, which is the same as the amount listed in the financial report for 2025.

Item 4: Distribution of 2025 Cash Dividends

Description: 1. According to company law and Pursuant to Article 26 of the Articles of Incorporation of the Company, when the earnings are distributed in the form of cash, the Company authorizes the Board of Directors to distribute them by resolution adopted by a majority in a meeting attended by two-thirds or more of the Directors.

2. The company plans to distribute a cash dividend of NT\$3.1 per common share in 2025. The chairman of the board is authorized to stipulate the cash dividend distribution base date, book transfer date, payment date and other related matters.

3. If the total number of outstanding shares of the company is affected due to factors such as the company buying back treasury shares, it is planned to request the board of directors to authorize the chairman to adjust the dividend ratio.

4. The distribution of cash dividends this time is calculated based on the distribution ratio up to yuan. If the amount is less than yuan, it will be rounded off. Any amount less than one yuan will be abnormal. The total amount of the payment shall be included in the company's other income.

Item 5: Other report Matters

Description: No.

3. RATIFICATION matters

Proposal 1: (Proposed by the Board of Directors)
Business Report and Financial Statements for 2025

Description:

- 1.The 2025 Business Report and the Financial Statements have been approved by the Board of Directors and have been reviewed by the Audit Committee.
- 2.Please refer to Attachment 1 on Page 7 to 8 & refer to Attachment 3 on Page 10 to 27 of this meeting Handbook

Resolution:

Proposal 2: (Proposed by the Board of Directors)

Distribution of 2025 profits

Description:The company's 2025 earnings distribution as follows:

Distribution of 2025 profits	Unit: NT\$
Unappropriated retained earnings at the beginning of period	589,688,452
Other comprehensive gains and losses (2025 actuarial gains)	(4,110,148)
Post-adjusted undistributed earnings	585,578,304
Total comprehensive income	331,163,765
Minus: Legal Reserve (10%)	(32,705,362)
Reversal of special surplus reserve	(16,158,920)
Earnings in available for distribution	867,877,787
Distributable Items:	
Cash Dividends NT\$3.1 per share	(276,520,000)
Unappropriated retained earnings	591,357,787

Chairman:HUANG CHIN-I President:HSU JUEI FENG Accounting Manager:CHAO CHIH-YUNG

Resolution:

4. Elections

Proposal 1: (Proposed by the Board of Directors)

Proposal: To elect of the 19th term of directors.

Explanation:1.The three-year term of 7 directors of the 19th Board will be end on 06/08/2026.

2.The shareholders' meeting shall elect 7 directors .Their three-year term will Start from 06/12/2026and conclude on 06/11/2029.

3.Directors (including independent directors) Candidates List (Please refer to Attachment 4 pages 28) .

Resolution:

5. Other Proposals

Proposal 1: (Proposed by the Board of Directors)

Proposal: To approve the lifting of director of non-competition restrictions.

Explanation:1. In accordance with Article 209 of the Company Law, the non-competition of the Newly appointed directors shall be lifted;important content, and obtain permission.

2. The list of candidates proposed to have their non-compete agreements lifted is as follows:

YA HORNG ELECTRONIC CO., LTD.
Director's Competition Situation Table

JOB TITLE	Name	
Director	HUANG,CHIN-I	YA HORNG (DG) LEGAL REPRESENTATIVE DIRECTOR AND CHAIRMAN YA HORNG ELECTRONIC (M) SDN BHD CHAIRMAN YA HORNG ELECTRONIC COMPANY LIMITED (BVI) LEGAL REPRESENTATIVE DIRECTOR HIGH GOAL INTERNATIONAL LIMITED LEGAL REPRESENTATIVE DIRECTOR BEST YIELD INVESTMENT HOLDING LIMITED LEGAL REPRESENTATIVE DIRECTOR
Director	Representative of Smart Investment Co.,Ltd.: HSU,WEN-TING	YA HORNG (DG) LIMITED LEGAL REPRESENTATIVE DIRECTOR YA HORNG ELECTRONIC (M) SDN BHD DIRECTOR YA HORNG ELECTRONIC COMPANY LIMITED (BVI) LEGAL REPRESENTATIVE DIRECTOR HIGH GOAL INTERNATIONAL LIMITED LEGAL REPRESENTATIVE DIRECTOR BEST YIELD INVESTMENT HOLDING LIMITED LEGAL REPRESENTATIVE DIRECTOR
Director	HSU JUEI FENG	YA HORNG ELECTRONIC PHILIPPINES INC LEGAL REPRESENTATIVE DIRECTOR
Director	HUANG,WEI-PO	YA HORNG (DG) LEGAL REPRESENTATIVE DIRECTOR

Resolution:

6 . Extraordinary Motions

7. Adjournment

Business Report

Ladies and gentlemen, shareholders, Hello everyone:

1. 2025 business results:

(1) Business plan implementation results:

The consolidated net operating income of the Company in 2025 was NT\$3,327,002 thousand, the consolidated net profit after tax was NT\$331,164 thousand, and the after-tax earnings per share was NT\$3.71.

(2) Budget implementation: The Company has no public financial forecast for 2025.

(3) Financial revenue and expenditure and profitability analysis:

Unit: Thousands NT\$;%		
Item		2025
Financial revenue and expenditure	Operating revenues	3,327,002
	Gross profit	785,114
	Net income	331,164
profitability analysis	Return on assets (%)	9.15
	Return on equity (%)	11.66
	Net profits before tax to paid-in capital (%)	46.20
	Net profit margin (%)	9.95
	Earnings per share (\$)	3.71

(4) Research and development status:

In 2025, the Group invested NT\$112,425 thousand in research and development, which is about 3.38% of the turnover, to facilitate the research and development of electronic audio messaging, small household appliances and other new products, to strengthen the development ability and quality, and cultivate the independent development ability. The Company actively develops important key product technologies by itself, and cooperates with domestic and foreign academic and research institutions to expand the size of its R&D team, and improve the core competitiveness of the Company.

2. Overview of 2026 business plan:

(1) Business strategy:

- A. Focus on inventory management, eliminate parts inventory, and maintain a reasonable inventory level.
- B. Making products more competitive and lowering prices through product differentiation design to improve product value.
- C. Actively launching new products and expanding overseas markets to provide customers with faster and better services, with a view to increasing the Group's revenue.
- D. Reinvesting in the labor-intensive Southeast Asian subsidiaries, diversifying the risk of European and American markets' boycott of China manufacturing, and reducing production costs.
- E. Explore the IoT technology application product market, combine the advantages of existing medical device technology, and find new customers for appropriate cooperation.
- F. Actively carrying out product diversification, expanding customer base, increasing production process capacity, improving production efficiency and quality, systematizing the process, expanding capacity, improving human quality and investment layout.

(2) Expected sales volume and basis:

The expected sales volume of the Company is determined according to the industrial environment and market supply and demand, taking its own capacity and the Group's business development account. The Company firmly believes that improving product quality is an important factor for sustainable operation, and will continue to develop new products, continuously improve product quality and customer satisfaction, and maintain a good relationship with suppliers, to jointly move forward towards the Company's goals.

(3) Important production and marketing policies:

- A. Making products more competitive and lowering prices through product-differentiation design to improve product value.
- B. In the face of the global shortage of materials, strategically prepare safe stock levels of materials.

C.Cooperating with schools and external design houses to attract new blood.

D.Improving the international medical regulation system, enhancing the competitiveness of medical care products, and becoming the most preferred OEM partner in the household smart medical equipment market.

3. Future company development strategy

- (1) Powerful for a third-region factory to increase overall capacity and reduce production costs.
- (2) Striving to develop and expand new customer base and the Hi-Fi turntable market.
- (3) Integrating product development and production, promoting design simplification and production automation, reducing labor demand and improving competitiveness.
- (4) Actively exploring the market to find new customers.

4. Impacts of external competitive environment, regulatory environment and overall business environment

(1) Impact of external competitive environment:

The Company pays close attention to any external changes that may affect the Company's business and operational development. In 2025, there was no significant external competitive environment that affected the Company's business or operational development.

(2) Impact of regulatory environment:

A.The EU medical device parent law MDR 2017/745 is very sound and has extremely strict regulations. Our company has obtained the EU MDR 2017/745 wearable medical device license. To maintain shipment qualifications, manufacturers should cooperate with the EU-designated Notified Bodies, set up dedicated regulatory compliance departments and compliance representatives, regularly maintain post-market surveillance (PMS) plans and clinical evaluation reports (CERs), and continuously collect market feedback to prove product safety and efficacy. In addition to MDR, the EU itself already has the Directive on Packaging and Packaging Waste (94/62/EC), WEEE Directive (EU Waste Electrical and Electronic Equipment Directive, RoHS & REACH 2011/65/EU) to comply with. These directives imply environmental sustainability and low-carbon thinking. Therefore, for Taiwanese medical device manufacturers, EU marketing authorization is both a challenge and an opportunity. Products that obtain MDR certification are more internationally competitive, which helps to open up other highly regulated markets and continue to occupy a place in the fiercely competitive global market.

B.The company has obtained the MDR marketing license for the "wearable blood pressure monitor" and will soon obtain the "wearable electrocardiogram" license in the third quarter of this year. It is one of the first second-level wearable medical device manufacturers that can be freely sold in the EU. one. In addition, the Company will complete the filing of the 2024 perpetual report in accordance with the law before the end of August 2025.

(3) Impact of the overall business environment:

A.Yahong Electronics Group has always been rooted in Taiwan and has maintained production bases on both sides of the Taiwan Strait. It has also actively cooperated with the government's investment in the New Southbound Policy. In addition to increasing the flexibility of production locations and reducing the risk of a single market, it also provides customers with more flexible production services. Due to the epidemic, inflation, US tariff policies, the spread of international geopolitical risks, monetary tightening policies and the Federal Reserve's interest rate cuts, the overall business environment has become increasingly complex, and changes or fluctuations are more difficult to predict and control. Asia Hongdian Group will continue to pay close attention to changes in the overall environment and prudently formulate the best business strategy °

B.Green transformation and net-zero commitment: As the world pays more attention to sustainable economy and carbon reduction goals, we will incorporate more environmentally friendly elements into our production and manufacturing processes to support our customers' net-zero emission needs.

Lastly, I hope that all shareholders will continue to give us encouragement, advice and support for the Company as in the past. Thank you !

Chairman : HUANG CHIN-I

President : HSU JUEI FENG

Accounting Manager : CHAO CHIH-YUNG

Audit Committee's Review Report

The Board of Directors has prepared and submitted to us the Company's 2025 Business Report, Financial Statements, and proposal for earnings distribution. Financial Statements were audited by Ernst & Young and they issued an audited report accordingly. We, as the Audit Committee of the Company, have reviewed the Business Report, Financial Statements, and proposal for earnings distribution and do not find any discrepancies. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report. Please review.

To Ya Horng Electronic Co., Ltd. 2026 Annual General Shareholders' Meeting

Ya Horng Electronic Co., Ltd.
chairman of the audit committee: Chen, Jung-Chao

March 10, 2026

To YA HORNG ELECTRONIC CO., LTD.

Opinion

We have audited the accompanying parent company only balance sheets of YA HORNG ELECTRONIC CO., LTD. (the "Company") as of 31 December 2025 and 2024, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2025 and 2024, and notes to the parent company only financial statements, including the summary of significant accounting policies (together "the parent company only financial statements").

In our opinion, based on our audits, the parent company only financial statements referred to above present fairly, in all material respects, the financial position of the Company as of 31 December 2025 and 2024, and its financial performance and cash flows for the years ended 31 December 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statements Auditing and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Parent Company Only 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 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

Loss Allowance Accounts Receivable

As of 31 December 2025, the balance of net accounts receivable NT\$551,740 thousand, respectively. Net accounts receivable constituted 14% of total assets, which was considered material in the parent company only statements. Since the allowance for doubtful accounts was measured at the lifetime expected credit loss, the account receivables should be appropriately grouped during the measurement process and determine the use of related assumptions in the analysis and measurement, including appropriate aging intervals and their respective loss rate. As the measurement of expected credit loss involves making judgment, analysis and estimates, and the result will affect the net account receivable, we therefore determined this a key audit matter.

Our audit procedures included, but not limited to, evaluating the appropriateness of management's provisioning policy of allowance for doubtful accounts. The Company was tested by provision matrix, including evaluating the appropriateness of the aging intervals and the accuracy of the basic data by reviewing the original certificates, performing tests on subsequent collection of receivables.

We also assessed the adequacy of disclosures of accounts receivable. Please refer to Notes 5, 6, and 12 to the parent company only financial statements.

Valuation for slow-moving inventories

As of 31 December 2025, the Company's net inventories amounted to NT\$438,237 thousand and constitutes 11% of total assets. Considering the significant amount of inventories and that the identification of slow-moving inventories as well as the assessment of the amount of inventory write-downs required significant management judgment, we determined this as a key audit matter.

Our audit procedures included, but not limited to, evaluating the appropriateness of management's provisioning policy of allowance of obsolescence loss, including sample testing the accuracy of inventory aging time period; performing and evaluating the changes in value of the slow-moving inventories reserve ratio and inventory aging and recalculating allowance to reduce inventory to market, to ensure that the valuation for slow-moving inventories followed accounting policies.

We also assessed the adequacy of disclosures of inventories. Please refer to Notes 5 and 6 to the parent company only financial statements.

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

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

In preparing the parent company only financial statements, management is responsible for assessing the 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, 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 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 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the 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 of 2025 parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Hu, Tzu-Ren

Yao, Shih Chieh

Ernst & Young, Taiwan

10 March 2026

Notice to Readers

The accompanying 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 financial statements are those generally accepted and applied in the Republic of China.

Accordingly, the accompanying 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, Ernest & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Financial Statements Originally Issued in Chinese

YA HORNG ELECTRONIC CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS

31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

ASSETS	Notes	31 Dec. 2025	31 Dec. 2024
Current assets			
Cash and cash equivalents	IV/VI.1	\$408,836	\$536,583
Financial assets at amortized cost-current	IV/VI.2.11	773,486	814,562
Trade receivables-net	IV/VI.3.11	552,665	594,276
Inventories	IV/VI.4	438,237	404,843
Other current assets		20,604	23,164
Total current assets		2,193,828	2,373,428
Non-current assets			
Investments accounted for under the equity method	IV/VI.5	1,142,338	922,834
Property, plant and equipment	IV/VI.6	579,876	577,656
Right-of-use assets	IV/VI.12	4,647	3,136
Investment properties	IV/VI.7	15,426	15,960
Intangible assets	IV	276	490
Deferred tax assets	IV/VI.16	29,653	30,715
Prepayment for equipments	VII	-	200,537
Other assets-others		2,759	2,501
Total non-current assets		1,774,975	1,753,829
Total assets		\$3,968,803	\$4,127,257

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

English Translation of Financial Statements Originally Issued in Chinese

YA HORNG ELECTRONIC CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

LIABILITIES AND SHAREHOLDERS' EQUITY	Notes	31 Dec. 2025	31 Dec. 2024
Current liabilities			
Current contract liabilities	IV/VI.10	\$25,489	\$37,525
Notes payables	IV	-	3,785
Accounts payables	IV	212,621	243,327
Accounts payables-related parties	IV/VII	656,110	698,584
Other payables	IV	117,344	127,160
Current tax liabilities	IV	30,075	48,646
Lease liabilities-current	IV/VI.16	2,242	2,192
Other current liabilities	IV/VI.12	15,806	12,289
Total current liabilities		1,059,687	1,173,508
Non-current liabilities			
Deferred tax liabilities	IV/VI.16	51,752	52,277
Lease liabilities-non current	IV/VI.12	2,434	1,042
Net defined benefit liabilities-noncurrent	IV/VI.8	38,498	38,125
Guarantee deposits	IV	129	129
Total non-current liabilities		92,813	91,573
Total liabilities		1,152,500	1,265,081
Equity			
Common stock	VI.9	892,000	892,000
Capital surplus	VI.9	333,357	333,325
Retained earnings			
Legal reserve	VI.9	690,363	647,523
Special reserve	VI.9	57,702	83,200
Unappropriated earnings	VI.9	916,742	963,830
Subtotal		1,664,807	1,694,553
Other equity	IV	(73,861)	(57,702)
Total equity		2,816,303	2,862,176
Total liabilities and equity		\$3,968,803	\$4,127,257

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

English Translation of Financial Statements Originally Issued in Chinese
Y A HORNG ELECTRONIC CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

ITEMS	NOTE	2025.1.1~2025.12.31	2024.1.1~2024.12.31
Operating revenues	IV/VI.10/VII	\$3,305,174	\$3,288,833
Operating costs	IV/VI.4.8.12.13/VII	(2,699,115)	(2,615,613)
Gross profit		606,059	673,220
Unrealized gross profit on sales		(2,477)	(1,876)
Realized gross profit on sales		1,876	2,459
Gross profit-net		605,458	673,803
Operating expenses	IV/VI.8.11.12.13/VII		
Sales and marketing expenses		(46,841)	(40,420)
General and administrative expenses		(122,801)	(122,047)
Research and development expenses		(111,904)	(109,806)
Subtotal		(281,546)	(272,273)
Operating income		323,912	401,530
Non-operating income and expenses			
Interest income	VI.14	20,286	19,757
Other income	VI.14	7,671	6,145
Other gain and loss	IV/VI.14	7,398	27,018
Financial costs	VI.14	(83)	(155)
Share of profit or loss of subsidiaries, associates, and joint ventures accounted for using the equity method	IV/VI.5	39,767	62,309
Subtotal		75,039	115,074
Income from continuing operations before income tax		398,951	516,604
Income tax expense	IV/VI.16	(67,787)	(98,856)
Net income		\$331,164	\$417,748
Other comprehensive income (loss)			
Items that may not be reclassified subsequently to profit or loss			
Remeasurements of the defined benefit plan	IV/VI.8.15	(5,138)	13,314
Income tax relating to those items not to be reclassified to profit or loss	IV/VI.15.16	1,028	(2,663)
Items that may be reclassified subsequently to profit or loss			
Exchange differences resulting from translating the financial statements of foreign operations	IV/VI.5.15	(20,199)	31,872
Income tax relating to those items that may be reclassified to profit or loss	IV/VI.5.15.16	4,040	(6,374)
Total other comprehensive income, net of tax		(20,269)	36,149
Total comprehensive income		\$310,895	\$453,897
Earnings per share (NTD)	VI.17		
Earnings per share-basic		\$3.71	\$4.68
Earnings per share-diluted		\$3.69	\$4.64

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

English Translation of Financial Statements Originally Issued in Chinese
YA HORNG ELECTRONIC CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

ITEMS	Equity attributable to the parent company					Total Equity
	Common Stock	Capital Surplus	Retained Earnings		Other equity	
			Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange differences resulting from translating the financial statements of a foreign operations
Balance as of 1 January 2024	\$892,000	\$333,275	\$608,299	\$83,011	\$922,724	\$ (83,200)
Appropriation and distribution of 2023 retained earning						
Legal reserve	-	-	39,224	-	(39,224)	-
Special reserve	-	-	-	189	(189)	-
Cash dividends	-	-	-	-	(347,880)	-
Other changes in additional paid-in capital	-	50	-	-	-	50
Net income for the year ended 31 December 2024	-	-	-	-	417,748	417,748
Other comprehensive income, net of tax for the year ended 31 December 2024	-	-	-	-	10,651	36,149
Total comprehensive income	-	-	-	-	428,399	453,897
Balance as of 31 December 2024	\$892,000	\$333,325	\$647,523	\$83,200	\$963,830	\$2,862,176
Balance as of 1 January 2025	\$892,000	\$333,325	\$647,523	\$83,200	\$963,830	\$2,862,176
Appropriation and distribution of 2024 retained earning						
Legal reserve	-	-	42,840	-	(42,840)	-
Cash dividends	-	-	-	-	(356,800)	(356,800)
Reversal of special reserve	-	-	-	(25,498)	25,498	-
Other changes in additional paid-in capital	-	32	-	-	-	32
Net income for the year ended 31 December 2025	-	-	-	-	331,164	331,164
Other comprehensive income, net of tax for the year ended 31 December 2025	-	-	-	-	(4,110)	(20,269)
Total comprehensive income	-	-	-	-	327,054	310,895
Balance as of 31 December 2025	\$892,000	\$333,357	\$690,363	\$57,702	\$916,742	\$2,816,303

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

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

ITEMS	2025.1.1~ 2025.12.31	2024.1.1~ 2024.12.31	ITEMS	2025.1.1~ 2025.12.31	2024.1.1~ 2024.12.31
Cash flows from operating activities:			Cash flows from investing activities:		
Net income before tax	\$398,951	\$516,604	Acquisition of financial assets at amortized cost	(1,516,875)	(1,173,116)
Adjustments for:			Proceeds from redemption of financial assets measured at amortized cost	1,557,951	1,027,614
The profit or loss items which did not affect cash flows:			Proceeds from redemption of financial assets at fair value through profit or loss	-	9,005
Depreciation (including investment properties and right-of-use assets)	23,752	19,742	Acquisition of property, plant and equipment	(23,205)	(186,580)
Amortization	484	1,987	Proceeds from disposal of property, plant and equipment	-	724
Interest expense	83	155	Acquisition of intangible assets	(270)	-
Interest revenue	(20,286)	(19,757)	Increase in other assets	(258)	-
Share of loss of subsidiaries, associates and joint ventures	(39,767)	(62,309)	Net cash provided by (used in) investing activities	17,343	(322,353)
Disposal of property, plant and equipment(profit)	-	(545)			
Unrealized gross profit	2,477	1,876	Cash flows from financing activities:		
Realized gross profit on sales	(1,876)	(2,459)	Payments of lease liabilities	(2,385)	(2,384)
Changes in operating assets and liabilities:			Cash dividends	(356,800)	(347,880)
Financial assets at fair value through profit or loss	-	(17)	Unclaimed overdue dividend	32	50
Accounts receivables-net	41,611	61,767	Net cash used in financing activities	(359,153)	(350,214)
Inventories	(33,394)	13,782			
Other current assets	3,049	2,824	Net (decrease) in cash and cash equivalents	(127,747)	(163,085)
Contract liabilities	(12,036)	7,152	Cash and cash equivalents at beginning of period	536,583	699,668
Notes payables	(3,785)	3,775	Cash and cash equivalents at end of period	\$408,836	\$536,583
Accounts payables	(30,706)	(68,072)			
Accounts payables-related parties	(42,474)	157,552			
Other payables	(9,816)	(4,843)			
Other current liabilities	3,517	7,102			
Net defined benefit liabilities	(4,765)	(3,871)			
Cash generated from operations	275,019	632,445			
Interest received	19,797	19,645			
Income tax paid	(80,753)	(142,608)			
Net cash provided by operating activities	214,063	509,482			

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

Independent Auditors' Report Translated from Chinese

To YA HORNG ELECTRONIC CO., LTD.

Opinion

We have audited the accompanying consolidated balance sheets of YA HORNG ELECTRONIC CO., LTD. (the "Company") as of 31 December 2025 and 2024, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2025 and 2024, and notes to the consolidated financial statements, including the summary of significant accounting policies (together "the consolidated financial statements").

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of December 31, 2025 and 2024, and their consolidated financial performance and cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed 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 Consolidated 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 on Taiwan (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

Loss Allowance Accounts Receivable

As of 31 December 2025, the balance of net accounts receivable NT\$560,561 thousand, respectively. Net accounts receivable constituted 16% of total their consolidated assets, which was considered material in the consolidated statements. Since the allowance for doubtful accounts was measured at the lifetime expected credit loss, the account receivables should be appropriately grouped during the measurement process and determine the use of related assumptions in the analysis and measurement, including appropriate aging intervals and their respective loss rate. As the measurement of expected credit loss involves making judgments, analysis and estimates, and the result will affect the net account receivable, we therefore determined this key audit matter.

Our audit procedures included, but not limited to, evaluating the appropriateness of management's provisioning policy of allowance for doubtful accounts. The Company was tested by provision matrix, including evaluating the appropriateness of the aging intervals and the accuracy of the basic data by reviewing the original certificates, performing tests on subsequent collection of receivables.

We also assessed the adequacy of disclosures of accounts receivable. Please refer to Notes 5, 6 and 12 to the consolidated financial statements.

Valuation for slow-moving inventories

As of 31 December 2025, the Company's net inventories amounted to NT\$752,366 thousand and constitute 21% of total consolidated assets. Considering the significant amount of inventories and that the identification of slow-moving inventories as well as the assessment of the amount of inventory write-downs required significant management judgment, we determined this as a key audit matter.

Our audit procedures included, but not limited to, evaluating the appropriateness of management's provisioning policy of allowance of obsolescence loss, including sample testing the accuracy of inventory aging time period; performing and evaluating the changes in value of the slow-moving inventories reserve ratio and inventory aging and recalculating allowance to reduce inventory to market, to ensure that the valuation for slow-moving inventories followed accounting policies.

We also assessed the adequacy of disclosures of inventories. Please refer to Notes 5 and 6 to the consolidated financial statements.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of 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, 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. 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 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 2025 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the benefits of public interest such communication.

Other

We have audited and expressed an unqualified opinion including an Other Matter Paragraph on the parent company only financial statements of the Company as of and for the years ended December 31, 2025 and 2024.

Hu, Tzu-Ren

Yao, Shih Chieh

Ernst & Young, Taiwan

10 March 2026

Notice to Readers

The accompanying 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 financial statements are those generally accepted and applied in the Republic of China.

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

English Translation of Financial Statements Originally Issued in Chinese

YA HORNG ELECTRONIC CO., LTD.

CONSOLIDATED BALANCE SHEETS

31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

ASSETS	Notes	31 Dec. 2025	31 Dec. 2024
Current assets			
Cash and cash equivalents	IV/VI.1	\$576,994	\$653,658
Financial assets at amortized cost-current	IV/VI.2.10	773,486	814,562
Trade receivables-net	IV/VI.3.10	561,486	599,868
Inventories-net	IV/VI.4	752,366	725,653
Other current assets		46,336	44,929
Total current assets		2,710,668	2,838,670
Non-current assets			
Property, plant and equipment	IV/VI.5	664,651	672,597
Right-of-use assets	IV/VI.11	149,873	145,874
Investment properties-net	IV/VI.6	15,426	15,960
Intangible assets	IV	276	490
Deferred tax assets	IV/VI.15	29,653	30,715
Other assets-others		8,809	6,383
Total non-current assets		868,688	872,019
Total assets		\$3,579,356	\$3,710,689

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

English Translation of Financial Statements Originally Issued in Chinese

YA HORNG ELECTRONIC CO., LTD.

CONSOLIDATED BALANCE SHEETS

31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

LIABILITIES AND SHAREHOLDERS' EQUITY	Notes	31 Dec. 2025	31 Dec. 2024
Current liabilities			
Trade receivables-net	IV/VI.9	\$25,489	\$37,525
Notes payables	IV	139	4,511
Accounts payable	IV	360,816	407,995
Other payables	IV/VII	184,917	199,456
Current tax liabilities	IV/VI.15	32,991	59,349
Lease liabilities-current	IV/VI.11	28,095	17,012
Other current liabilities		18,693	12,741
Total current liabilities		651,140	738,589
Non-current liabilities			
Deferred tax liabilities	IV/VI.15	51,752	52,277
Lease liabilities-noncurrent	IV/VI.11	21,534	19,393
Net defined benefit liabilities-noncurrent	IV/VI.7	38,498	38,125
Guarantee deposits	IV	129	129
Total non-current liabilities		111,913	109,924
Total liabilities		763,053	848,513
Equity attributable to the parent company			
Common stock	VI.8	892,000	892,000
Capital surplus	VI.8	333,357	333,325
Retained earnings			
Legal reserve	VI.8	690,363	647,523
Special reserve	VI.8	57,702	83,200
Unappropriated earnings	VI.8	916,742	963,830
Subtotal		1,664,807	1,694,553
Other equity	IV	(73,861)	(57,702)
Total equity		2,816,303	2,862,176
Total liabilities and equity		\$3,579,356	\$3,710,689

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

English Translation of Financial Statements Originally Issued in Chinese
YA HORNG ELECTRONIC CO., LTD.
CONSOLIDATED BALANCE SHEETS
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

ITEMS	NOTE	2025.1.1~2025.12.31	2024.1.1~2024.12.31
Operating revenues	IV/VL.9	\$3,327,002	\$3,318,224
Operating costs	IV/VL.4.7.12	(2,541,888)	(2,462,604)
Gross profit		785,114	855,620
Trade receivables-net			
Operating expenses	IV/VL.7.10.12/VIII		
Sales and marketing expenses		(62,782)	(55,388)
General and administrative expenses		(220,572)	(218,610)
Research and development expenses		(112,425)	(114,658)
Subtotal		(395,779)	(388,656)
Operating income		389,335	466,964
Non-operating income and expenses			
Interest income	VI.13	21,016	20,630
Other income	IV/VL.13	8,582	6,846
Other gain and loss	IV/VL.13	(3,810)	35,138
Financial costs	IV/VL.13	(3,062)	(2,325)
Subtotal		22,726	60,289
Income from continuing operations before income tax		412,061	527,253
Income tax expense	IV/VL.15	(80,897)	(109,505)
Net income		\$331,164	\$417,748
Other comprehensive income (loss)			
Items that may not be reclassified subsequently to profit or loss			
Remeasurements of the defined benefit plan	IV/VL.7.14	(5,138)	13,314
Income tax relating to those items not to be reclassified to profit or loss	IV/VL.14.15	1,028	(2,663)
Items that may be reclassified subsequently to profit or loss			
Exchange differences resulting from translating the financial statements of a foreign operations	IV/VL.14	(20,199)	31,872
Income tax relating to those items that may be reclassified to profit or loss	IV/VL.14.15	4,040	(6,374)
Total other comprehensive income, net of tax		(20,269)	36,149
Total comprehensive income		\$310,895	\$453,897
Net income attributable to:			
Stockholders of the parent		\$331,164	\$417,748
Comprehensive income attributable to:			
Stockholders of the parent		\$310,895	\$453,897
Earnings per share (NTD)	VI.16		
Earnings per share-basic		\$3.71	\$4.68
Earnings per share-diluted		\$3.69	\$4.64

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

English Translation of Financial Statements Originally Issued in Chinese

YA HORNG ELECTRONIC CO., LTD.

CONSOLIDATED BALANCE SHEETS

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

ITEMS	Equity attributable to the parent company					Total Equity
	Common Stock	Capital Surplus	Retained Earnings		Other equity	
			Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange differences resulting from translating the financial statements of a foreign operations
Balance as of 1 January 2024	\$892,000	\$333,275	\$608,299	\$83,011	\$922,724	\$(83,200)
Appropriation and distribution of 2023 retained earning						
Legal reserve	-	-	39,224	-	(39,224)	-
Special reserve	-	-	-	189	(189)	-
Cash dividends	-	-	-	-	(347,880)	(347,880)
Other changes in additional paid-in capital	-	50	-	-	-	50
Net income for the year ended 31 December 2024	-	-	-	-	417,748	417,748
Other comprehensive income, net of tax for the year ended 31 December 2024	-	-	-	-	10,651	36,149
Total comprehensive income	-	-	-	-	428,399	453,897
Balance as of 31 December 2024	\$892,000	\$333,325	\$647,523	\$83,200	\$963,830	\$2,862,176
Balance as of 1 January 2025	\$892,000	\$333,325	\$647,523	\$83,200	\$963,830	\$2,862,176
Appropriation and distribution of 2024 retained earning						
Legal reserve	-	-	42,840	-	(42,840)	-
Cash dividends	-	-	-	-	(356,800)	(356,800)
Reversal of special reserve	-	-	-	(25,498)	25,498	-
Other changes in additional paid-in capital	-	32	-	-	-	32
Net income for the year ended 31 December 2025	-	-	-	-	331,164	331,164
Other comprehensive income, net of tax for the year ended 31 December 2025	-	-	-	-	(4,110)	(20,269)
Total comprehensive income	-	-	-	-	327,054	310,895
Balance as of 31 December 2025	\$892,000	\$333,357	\$690,363	\$57,702	\$916,742	\$2,816,303

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

CONSOLIDATED BALANCE SHEETS

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

ITEMS	2025.1.1~ 2025.12.31	2024.1.1~ 2024.12.31	ITEMS	2025.1.1~ 2025.12.31	2024.1.1~ 2024.12.31
Cash flows from operating activities:			Cash flows from investing activities:		
Net income before tax	\$412,061	\$527,253	Acquisition of financial assets at amortized cost	(1,516,875)	(1,173,116)
Adjustments for:			Proceeds from redemption of financial assets measured at amortized cost	1,557,951	1,027,614
The profit or loss items which did not affect cash flows:			Proceeds from redemption of financial assets at fair value through profit or loss	-	9,005
Depreciation (including investment properties and right-of-use assets)	72,972	64,108	Acquisition of property, plant and equipment	(42,228)	(195,611)
Amortization	484	1,987	Proceeds from disposal of property, plant and equipment	1,712	1,301
Interest expense	3,062	2,325	Acquisition of intangible assets	(270)	-
Interest revenue	(21,016)	(20,630)	Increase in other non-current assets	(2,426)	(364)
Loss on disposal of property, plant and equipment	(1,663)	(935)	Net cash (used in) investing activities	(2,136)	(331,171)
Chai Financial assets at fair value through profit or loss			Cash flows from financing activities:		
Notes receivable	-	(17)	Cash payments for the principal portion of the lease liabilities	(26,179)	(18,596)
Accounts receivable	38,382	63,027	Cash dividends paid	(356,800)	(347,880)
Inventories	(26,102)	39,505	Unclaimed overdue dividend	32	50
Other current assets	(866)	9,959	Net cash used in financing activities	(382,947)	(366,426)
Contract liabilities	(12,036)	7,152			
Notes payable	(4,372)	3,922	Effect of exchange rate changes on cash and cash equivalents	(10,781)	29,424
Accounts payable	(47,179)	(82,991)	Net (decrease) in cash and cash equivalents	(76,664)	(175,566)
Other payables	(14,539)	(726)	Cash and cash equivalents at beginning of period	653,658	829,224
Other current liabilities	5,952	4,583	Cash and cash equivalents at end of period	576,994	653,658
Net defined benefit liabilities	(4,765)	(3,871)			
Cash generated from operations	400,375	614,651			
Interest received	20,475	20,518			
Income tax paid	(101,650)	(142,562)			
Net cash provided by operating activities	319,200	492,607			

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

YA HORNG ELECTRONIC CO., LTD.
Directors (including independent directors) Candidates List

Category of Nominees	Name	Education	Experience	Number of shares held	Whether to serve as three consecutive independent directors / reason
director	HUANG,CHIN-I	Tainan Municipal Anding District Anding	YAHORNG ELECTRONIC CO., LTD. - Chairman	7,264,137	not applicable
director	Zhizhun Investment Co., Ltd. Representative: HSU Wen Ting	CHUWAN Elementary school	YAHORNG ELECTRONIC CO., LTD.- Vice Chairman	7,300,000	not applicable
director	HSU JUEI FENG	Polytechnic University	YAHORNG ELECTRONIC CO., LTD. General manager	986,423	not applicable
director	HUANG,WEI-PO	University of Bridgeport,MBA	YAHORNG ELECTRONIC CO., LTD.- director& business manager	931,035	not applicable
Independent Directors	JUNG CHAO CHEN	National Chung Cheng University -Master of Laws	Water CPA Firm - Accountant	0	Not
Independent Directors	TSAI YU CHIN	ational Chung Cheng Universit-Master of Accounting and Information Technology Institute	Nan Tai CPAs & Co.. – Accountant	0	Not
Independent Directors	CHOU MAO HSIUNG	National Cheng Kung University - accountancy	YAHORNG ELECTRONIC CO., LTD. -Independent Directors	0	Not

APPENDICES

Appendix 1

YA HORNG ELECTRONIC CO., LTD. Shareholding of Directors

As of 04/14/2026

Title	Name	Number of shares	Shareholding %
Chairman	HUANG,CHIN-I	7,264,137	8.14
Director	Zhizhun Investment Co., Ltd. Representative: HSU Wen Ting	7,300,000	8.18
Director	HSU JUEI FENG	986,423	1.11
Director	HUANG,WEI-PO	931,035	1.04
Independent Director	JUNG CHAO CHEN	0	0
Independent Director	TSAI YU CHIN	0	0
Independent Director	CHOU MAO HSIUNG	0	0

As of April 14, 2026, the book closure starting date, total shares issued are 89,200,000.

Note: 1.The minimum required combined shareholding of all directors by law:7,136,000 shares.The combined shareholding of all directors on the book closure date:14,187,755 shares.

Note: 2.The shares held by independent directors shall not be counted in the calculation of director shareholdings.

YA HORNG ELECTRONIC CO., LTD.
Rules of Procedures of Shareholders' Meetings

Article 1 : The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 2 : Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.

Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice. This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, this Corporation has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.

This Corporation shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 3 : For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation before five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before two business days before the meeting date.

If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 4 : The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.

Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders meeting.

Article 5 : This Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders 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 shareholders meeting in person.

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance.

This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

This Corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting.

When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

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

Article 5-1 : To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.

2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:

(1) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.

(2) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.

(3) In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. 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, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

(4) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.

Article 6 : If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board.

When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

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

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

This Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

Article 7 : This Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation. Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

Article 8 : Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book 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 by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 5.

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

Article 9 : If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors.

Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

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

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 10 : Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

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

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

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

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

Article 11 : Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

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

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares.

If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 12 : A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before two days before the date of the shareholders meeting.

When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail.

When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

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

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

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

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

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

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

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

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary 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.

Article 13 : The election of directors or supervisors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected, and the names of directors and supervisors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 14 : Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

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

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

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online.

Article 15 : On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

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

Article 16 : Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

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

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

Article 17 : When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

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

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

Article 18 : In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 19 : When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 20 : In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under

circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, 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 a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second 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 shareholders meeting and have successfully signed in the meeting, but do not attend the postponed or resumed session, at the affected shareholders 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 a shareholders 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.

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

Under the circumstances where a 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 meeting agenda of that shareholders meeting.

When postponing or resuming a meeting according to the first paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporation shall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 21 : When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.

Article 22 : These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 23 : These rules were first formulated on June 10, 2002, and were first amended on June 9, 2022.

YA HORNG ELECTRONIC CO., LTD.

Corporate Charter

Section 1 General Provisions

Article 1 :The Company shall be incorporated under the Company Law of the Republic of China, and its name shall be YA HORNG ELECTRONIC CO., LTD.

Article 2 :The business scope of the company shall be as follows:

- (1) CC01030 Electric Appliance and Audiovisual Electric Products Manufacturing
- (2) CN01010 Furniture and Fixtures Manufacturing
- (3) CC01110 Computers and Computing Peripheral Equipments Manufacturing
- (4) CC01080 Electronic Parts and Components Manufacturing
- (5) CC01120 Data Storage Media Manufacturing and Duplicating
- (6) CE01021 Metrological Instruments Manufacturing
- (7) CF01011 Medical Materials and Equipment Manufacturing
- (8) CQ01010 Die Manufacturing
- (9) F401010 international trade industry.
- (10) F108031 Wholesale of Drugs, Medical Goods
- (11) F208031 Retail sale of Medical Equipments
- (12) F401181 Metrological Instruments Importing
- (13) F401021 Restrained Telecom Radio Frequency Equipments and Materials Import
- (14) ZZ99999 other businesses not prohibited or restricted by law except any business requiring special approval

Article 3:The Company is headquartered in Tainan City, Taiwan and when necessary may establish branches at home and abroad according to resolutions by the board of directors.

Article 4:The company provides guarantees (including endorsements) for third parties due to business needs,and this process should be carried out in accordance with the company's "Endorsement and Guarantee Regulations.

Section 2 Shares

Article 5:The authorized capital of the Company is NT\$1.2 billion, consisting of 1.2billion shares, all of common stock, with a par value of NT\$10 per share.The board of directors is authorized to issue the shares in separate installments as required.

Article 6:The company has to issue registered shares,Signed or stamped by a director representing the company Chapter, in accordance with the law by the competent authority or its nuclear Issued after the issuance of the registration institution visa Yes. Shares issued by the company are exempt from To print shares, but to negotiate the concentration of securities Custody of the business organization login.

Section 3 Shareholders' Meeting

Article7:The company's shares work noted in accordance with the competent authority issued by the public issuing shares of the company's stock handling guidelines and related laws.

Article 8 :Registration for transfer of shares all be suspended 60 days before the convocation of any regular shareholders' meeting, 30 days before the convocation of special shareholders' meeting, or 5 days before the record day for distribution of dividend,interest and bonus or any other benefit as scheduled by the Company.

Article 9 :Shareholders' meeting shall be of two types,namely regular and special shareholders' meeting; the former shall be convened once a year by the Board of Directors in accordance with laws within six months after the close of each accounting fiscal year. Special shareholders' meeting shall be convened in accordance with relevant laws,rules and reguaations of the Republic of China,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 10 : Except as otherwise stipulated in the Decree,Each share is entitled to one voting right,which have no voting rights.

Article 11 :If a shareholder is unable to attend a meeting, he/she may appoint a representative to attend it, And to exercise, on his/her behalf, all rights at the meeting, in accordance with Article 177 of the Company Law of the Republic of China.

Article 12:The shareholders' meeting shall be convened by the board of directors. The chairman of the board shall be the chairman presiding at the meeting. If the chairman of the board is on leave or cannot perform his duties for somereason,To be represented by the vice chairman or other directors under the company law. be convened by others who have the right to convene a meeting and he or she shall be the chairman. If there is more than one person with the rights to convene a shareholders' meeting, they shall nominate a chairman from among themselves.

Article 13 :Unless otherwise provided for in the Company Law, decisions in the shareholders' meeting shall be resolved by a majority vote in the meeting attended by shareholders representing a majorityof the total issued shares. The voting shall be deemed to be passed by the chairman, if he is consulted with no objection to the present shareholders, with the same effect as the voting.

Article 14 :The resolutions of the shareholders' meeting shall be recorded in the minutes, and such minutes shall be signed by or sealed with the chop of the chairman and announced to allshareholders within 20 days.The production and distribution of the preceding proceedings shall be governed by the provisions of the company law.

Section 4 Directors

Article 15 :The company has a director of five to nine people, of whom The independent dong At least three or more people, directors, The election of independent directors is a candidate Nomination system for people.,endent directors,Election of independent directors shall adopt the candidates nomination system prescribed . In the election of directors, shall be governed by the provisions of law 198th and 1 of the company law 192th of the company,Independent and non-independent directors shall be elected at the same time, but the quota shall be calculated separately. The votes earned on behalf of the more voting rights were elected as independent directors and non-independent directors.The directors are Ren Zhi by the shareholders, for a term of three years, for re-election. The total amount of shares held by the directors of the shares of the company shall be set out in accordance with the standards prescribed by the Financial Supervision and Management Committee of the Executive Yuan,"the directors of the public issuing companies, the monitoring of the percentage of shares and the inspection of enforcement rules".

Article 16 :The board of directors shall consist of the directors of the Company; the chairman of the board of directors shall be elected from among the directors by a majority of directors in attendance at a meeting attended by at least two-thirds of the directors, And to elect a vice chairman in the same way. To execute all matters of the company pursuant to decrees, statutes,shareholders 'meetings and the resolutions of the board.

Article 17 :Unless otherwise provided for by applicable law or regulation, a resolution of the board of directors shall be adopted by the consent of a majority of the votes represented by those the majority in attendance at the board of directors meeting. Directors shall attend meetings of the board of directors. If a director is unavailable to attend a meeting in person, the director may issue a power of attorney for the given meeting specifying scope of the authorized powers to authorize another director to attend the meeting on the director's behalf, provided that a director may represent only one other director at a meeting pursuant to Article 205 of the Company Act.When directors are interested in meeting matters, they should be at the time of the board of

directors explaining important content of their own interests.

Article 18 :When the director of Inspector expires and is less than re-election, extending its practice to the re-election of the office, but the competent authority in accordance with the authority of the limited company re-election, failure still not re-election, since the expiration of the time, of course.

Article 19 :If there is a shortfall of one-third of directors, shareholders' meeting shall be convened by the Board of Directors within sixty days to elect new directors to fill the vacancies. The term of office of the newly elected director shall be the same as the remaining term of the predecessor. The directors of the Company shall be more than half of the seats, the directors, should at least a seats or more than one of the following relations.

(1) Spouse.

(2) Relatives within two degree.

Article 20 :The company's business policies and other important matters are decided by the board of directors. Except for the first meeting of the board of directors of each session in accordance with Article 203 of the Company Law, the rest of the board is convened by the chairman and appointed as chairman. According to the provisions of the Company Law, the deputy chairman or other directors shall act as agent. The convocation of the board of directors shall be handled in accordance with the provisions of the Company Law, but it may be convened at any time in case of emergency. Though in emergency situations, a meeting may be called whenever necessary.

Notice of the described in the preceding paragraph may be in writing, shall contain the subject for paper, e-mail or fax.

Article 21 :The resolutions of the meetings of the board of directors shall be recorded in the minutes, and such minutes shall be signed by or sealed with the stamp of the chairman of the meeting. Such minutes, together with the attendance list, shall be filed and kept at the head office of the Company and announced to all directors within 20 days.

Article 22 :The Company shall be responsible for the purchasing of the Director in the term of office for the implementation of the business scope of the law should be liable for its liability insurance. The Board of Directors is authorized to decide the compensation to all directors and supervisors at a rate consistent with general practices in the try; The transportation fee of directors and supervisors shall be agreed upon by the Board in accordance with the usual level of the industry. The directors of the Company shall be remunerated by monthly salary in accordance with the remuneration of the company in addition to the distribution of directors in the office of the Company in accordance with article 26th of these bylaws.

Section 5 Managers

Article 23 :The company has to set up a number of managers, its appointment, recall and remuneration, in accordance with the Law Article 29 provisions.

Section 6 Accounting

Article 24 :The Company's fiscal year is starting from January 1 until December 31 of every calendar year.

Article 25 :At the end of each fiscal year of the company, the board of directors shall compile the following List and submit it to the shareholders' general meeting for approval.

(1) Business Report.

(2) Financial Statements.

(3) Proposal Concerning Appropriation of Net profits or Recovering Of losses.

Article 26 :(1) If the company makes a profit in the current year, it shall allocate no less than 2% as employee remuneration, and the proportion of employee remuneration allocated to grassroots employees shall not be less than 50%; and The remuneration for directors may not exceed 5%. If the Company has accumulated losses, the Company shall reserve an amount to offset it.

Surplus refers to profit before tax deducted appropriated employee mpensation, Employee compensations mentioned in preceding paragraph shall be distributed in stocks or in cash.

The payment shall apply to employees in the bsidiaries as well whoever meets criteria developed by the Board of Directors.

- (2) The company's annual accounts after the pure benefits, in addition to the law to pay income tax, should first compensate for the previous annual losses, the balance of its remaining 10% as the statutory surplus reserves, but the statutory surplus accumulation of accumulated capital amounted to the total amount is not in this limit, and accordance with the law to make or slewing special surplus reserves, and then on balance, together with the cumulative unspent surplus of the previous year as the to allocate surplus, in addition to the retention of partial surplus not allocated to the discretion of the Board of Directors to propose a dividend distribution, to report shareholder resolution.

The company assigns all or one of the dividends and dividends or statutory surplus reserve and capital reserve, in the form of cash, the Board of Directors shall be authorized to be present by more than two-thirds of the directors and, with the consent of a majority of the participants, and shall report to the shareholders meeting.

- (3) Because the company's future enterprise life cycle should be a positive maturity, that is growth and interest rate as a relatively stable industry, is the future dividend policy of the Department of Cash dividend-based,stock dividend supplement, the dividend distribution policy should take into account the company's future product planning investment environment and other matters to the demand of funds, and the interests shareholders; dividend issuance of shareholders, in addition to improving the competitive status of the major capital budget, investment in the environment nvestment or other major capital expenditures, such as capital requirements, The allocation of cash dividends is not less than 50% of the total dividend issued in the year.

Section 7 Additional Rules

Article 27 :The Company may engage in domestic or foreign investment in other companies. The total amount of the Company's investment in other companies is exempted from the prohibition against xceeding 40 percent of paid-up capital described in, and authorizes the board to execute.

Article 28 :Theorganizational rules and operational rules shall be separately worked out by the board of irectors.

Article 29 : Anymatters inadequately provided for herein shall be subject to Company Lawand other laws and regulations concerned.

Article 30 : This statute is This statute is made in the Republic of China November 7, 1981, the First Amendment to the Republic of July 10,1984, the Second Amendment to the Republic of August 14,1985, the third amendment to the Republic of China February 28,1986, the Fourth Amendment to the Republic of China May 2,1990, the Fifth Amendment to the Republic of August 15, 1991, the Sixth Amendment to the Republic of November 1, 1998, seventh Amendment to the Republic of March 24,2000,eighth,The Ninth amendment to the Republic of July 3, 2001, the Tenth Amendment to the Republic of China October 24, 2001, the 11th Amendment to the Republic of June 10, 2002, the 12th Amendment to the Republic of China June 20, 2003, 13th Amendment to the Republic of China October 29, 2003, 14th on the Republic of June 3, 2004 in the Republic of June 10, 2005, 15th modified in the Republic of June 14, 2006, 16th on the Republic of June 14, 2007, 18th Amendment to the Republic of June 11, 2010, 19th Amendment to the Republic of June 6, 2012, 20th Amendment to the Republic of China June 10, 2013, 21st Amendment to the Republic of China June 11, 2014, 22nd on the Republic of June 14, 2016, 23nd on the Republic of June 05, 2018, 24nd on the Republic of June 06, 2019, 25nd on the Republic of June 09, 2020, 26nd on the Republic of June 09, 2022, 27nd on the Republic of June 10, 2025.

YA HORNG ELECTRONIC CO., LTD.

Procedures for Election of Directors

Article 1 : Except as otherwise provided by law and regulation or by this Corporation's articles of incorporation, elections of directors shall be conducted in accordance with these rocedures.

Article 2 : Elections of directors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.

When the number of directors falls below five due to the dismissal of a director for any reason, this Corporation shall hold a by-election to fill the vacancy at its next shareholders meeting. When the number of directors falls short by one third of the total number prescribed in this Corporation's articles of incorporation, this Corporation shall call a special shareholders meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Article 3 : The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting.

Article 4 : Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel.

Article 5 : Publicly checked by the vote monitoring personnel before voting commences.

Article 6 : If a candidate is a shareholder, a voter must enter the candidate's account name and shareholder account number in the "candidate" column of the ballot; for a non-shareholder, the voter shall enter the candidate's full name and identity card number. However, when the candidate is a governmental organization or juristic-person shareholder, the name of the governmental organization or juristic-person shareholder shall be entered in the column for the candidate's account name in the ballot paper, or both the name of the governmental organization or juristic-person shareholder and the name of its representative may be entered. When there are multiple representatives, the names of each respective representative shall be entered.

Article 7 : The votes of directors shall be counted separately according to the election of independent directors and non-independent directors.

Article 8 : A ballot is invalid under any of the following circumstances:

- 1.The ballot was not prepared by a person with the right to convene.
- 2.A blank ballot is placed in the ballot box.
- 3.The writing is unclear and indecipherable or has been altered.
- 4.The candidate whose name is entered in the ballot does not conform to the director candidate list.
- 5.Other words or marks are entered in addition to the number of voting rights allotted.

Article 9 : The directors of the company have the capacity to act from the shareholders' meeting. The selection of the person is based on two people have the same weight but exceed the rules When the quota is set, a lottery will be drawn by the same number Certainly, those who are not present will be drawn by the chairman.

Article 10 : The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation

including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the company on the site the numbers of votes with which they were elected.

Article 11 : A person who does not comply with article 26 ter, paragraph 4, of the Securities Exchange Act shall be elected without its validity.

Article 12 : These Measures do not provide for matters to be handled in accordance with the provisions of the Company Law, the Articles of Association of the Company and the relevant laws and regulations.

Article 13 : These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

Article 14 : This Measure was first amended on September 01, 2000, in the Republic of China and amended for the first time on June 14, 2007, the Second Amendment on June 09, 2020, third revision Amendment on June 10, 2021.