

Stock code: 2392



Cheng Uei Precision Industry Co., Ltd.

2026 Annual General Shareholders' Meeting
Meeting Agenda

June 24, 2026

Table of Contents

One.	Meeting Procedures.....	1
Two.	Agenda	2
	1. Matters to be Reported.....	3
	2. Matters for Ratification	4
	3. Matters for Discussion	4
	4. Matters for Election	5
	5. Other Business.....	5
	6. Extraordinary Motions	6
Three.	Attachment.....	7
	Attachment 1. Business Report	7
	Attachment 2. Audit Committee’s Audit Report.....	14
	Attachment 3. Auditing Report of the Certified Accountants and Financial Statements	15
	Attachment 4. Profit Distribution Table	46
	Attachment 5. Comparison Table of Amended Articles for the Procedures for Asset Acquisition and Disposal	48
	Attachment 6. List Director and Independent Director Candidates.....	52
	Attachment 7. New Director Candidates Concurrently Holding Positions In Other Companies.....	59
Four.	Appendix	62
	Appendix 1. Articles of Incorporation.....	62
	Appendix 2. Rules of Procedure for Shareholders’ Meeting	71
	Appendix 3. Procedures for Election of Directors.....	74
	Appendix 4. Shareholdings of Directors.....	77

Cheng Uei Precision Industry Co., Ltd.

Meeting Procedures for the 2026 General Meeting of Shareholders

Method of Meeting: Physical Shareholders' Meeting

Meeting Time: June 24, 2026 (Wednesday) at 9:00 AM

Meeting Venue: No. 49, Sec. 4, Zhongyang Rd., Tu Cheng Dist., New Taipei City (2F Conference Room)

- I. Report Attendance Rate**
- II. Call the Meeting to Order**
- III. Chairperson Remarks**
- IV. Matters to be Reported**
- V. Matters for Ratification**
- VI. Matters for Discussion**
- VII. Matters for Election**
- VIII. Other Business**
- IX. Extraordinary Motions**
- X. Adjournment**

Cheng Uei Precision Industry Co., Ltd.

Agenda of the 2026 General Meeting of Shareholders

ONE. Chairperson Remarks

TWO. Matters to be Reported

- I. The Company's 2025 Business Report.
- II. Audit Committee's review report on the 2025 financial statements.
- III. Report on the distribution of 2025 earnings and cash dividends of the Company.

THREE. Matters for Ratification

The 2025 business final account statement and profit distribution statement of the Company.

FOUR. Matters for Discussion

Discussed amendment to the Procedures for Asset Acquisition and Disposal.

FIVE. Matters for Election

Re-election of the Company's directors.

SIX. Other Business

Removal of the non-compete restriction on the new directors and their representatives.

SEVEN. Extraordinary Motions

EIGHT. Adjournment

Matters to be Reported

Proposal 1

Proposal: The 2025 Business Report of the Company, submitted for approval.

Description: Please refer to Attachment 1 for the Business Report. (pages 7–13)

Proposal 2

Proposal: Audit Committee's review report on the 2025 financial statements, submitted for approval.

Description: For the Audit Committee's Audit Report, please refer to Attachment 2. (page 14)

Proposal 3

Proposal: Report on the distribution of 2025 earnings and cash dividends of the Company, submitted for approval.

Description: I. In accordance with the Company Act and the Articles of Incorporation of the Company, the Company's Board of Directors resolved to distribute cash dividends of NTD 512,326,940 from 2025 earnings, which amounts to NTD 1 per share. (Calculated to the nearest NT dollar; fractional amounts under NTD 1 will be rounded and the total of such fractional amounts will be recognized as other income.)

II. In this proposal, the chairperson is authorized to set the ex-dividend record date, distribution date, and other related matters. In the future, if the Company's number of common shares in circulation changes and this leads to a change in the dividend rate, then the chairperson is also authorized to make adjustments in full.

Matters for Ratification

[Proposed by the Board of Directors]

Proposal: The 2025 business final account statement and profit distribution statement of the Company, submitted for recognition.

Description: I. The Company's 2025 financial statements have been reviewed by PWC Taiwan. Together with the business report, it has also been reviewed by the Audit Committee and a written audit report was issued.

II. The 2025 profit distribution table was approved by the Board of Directors and sent to the Audit Committee for review.

III. Please refer to Attachments 1 through 4 for associated schedules (pages 7–47).

Resolution:

Matters for Discussion

[Proposed by the Board of Directors]

Proposal: Discussed amendment to the Procedures for Asset Acquisition and Disposal, submitted for deliberation.

Description: Pursuant to Letter Jin-Guan-Zheng-Shen No. 1140383333 issued by the Financial Supervisory Commission (FSC) on July 24, 2025, certain articles of the Company's "Procedures for Asset Acquisition and Disposal" are to be amended. Please refer to Attachment 5 for the comparison table of amended articles. (pages 48–51)

Resolution:

Matters for Election

[Proposed by the Board of Directors]

Proposal: The motion for re-election of the Company's directors.

Description:

- I. The term of the current directors has expired. In accordance with the Articles of Incorporation, a comprehensive re-election shall be held at this year's Annual General Shareholders' Meeting.
- II. A total of nine directors (including four independent directors) will be elected for a three-year term, starting from June 24, 2026, to June 23, 2029. A candidate nomination system will be adopted for the election, and shareholders shall elect directors from the list of candidates.
- III. The list of director candidates was reviewed and approved by the Board of Directors on April 17, 2026. Shareholders shall elect from the list of director candidates. For details regarding the candidates' educational background, experience, and other relevant information, please refer to Attachment 6. (pages 52–58)
- IV. Submitted for election.

Election results:

Other Business

[Proposed by the Board of Directors]

Proposal: Removal of the non-compete restriction on the new directors and their representatives, submitted for deliberation.

Description:

- I. According to Article 209, Paragraph 1 of the Company Act, "A director who does anything for themselves or on behalf of another person that is within the scope of the company's business shall explain to the shareholders' meeting the essential contents of such an act and secure its approval."
- II. It is proposed to request the shareholders' meeting to approve the lifting of non-compete restrictions for the newly elected

- directors and their representatives who concurrently hold positions in other companies within the same industry.
- III. Please refer to Attachment 7 for information regarding the release of the non-compete restrictions. (pages 59–61)

Resolution:

Extraordinary Motions

Adjournment

Cheng Uei Precision Industry Co., Ltd.

Business Report

The business report for the fiscal year 2025 is presented as follows:

The Company's consolidated net operating revenues for 2025 came to NTD 95,016,219 thousand. Compared with consolidated net operating revenue of NTD 98,397,461 thousand in 2024, this marked a decrease of 3.44%. Net loss after tax in 2025 was NTD 3,065,624 thousand and after-tax loss per share came to NTD 6.62. This represented a reduction of 281.70% from the net profit after tax of NTD 1,687,146 thousand or NTD 3.65 per share seen in 2024.

For the Cheng Uei Group, 2025 was a year filled with challenges and critical turning points. While consolidated revenue remained stable, the Group experienced a net loss in profitability. The primary reason was that the major offshore wind power projects undertaken by Foxwell Power (a subsidiary of Shinfox Energy) faced force majeure factors. These included rising supply chain costs due to geopolitical factors, extreme weather affecting construction days, and significant fluctuations in international engineering material prices. These factors led to construction cost overruns, resulting in substantial phase-specific losses that subsequently eroded Cheng Uei's consolidated profits. In response to these circumstances, the subsidiary Shinfox Energy and its subsidiary Foxwell Power are continuing to promote improvements in financial structure and strengthen project risk control. Relevant projects are undergoing continuous review according to contractual mechanisms, and the companies are actively negotiating with the client, Taipower, to apply for additional construction payments arising from force majeure factors to safeguard the rights and interests of the Company, its subsidiaries, and all shareholders.

Despite the impact on the energy business, Cheng Uei's core business in consumer electronics components and system products maintained stable profitability. Cheng Uei has actively positioned itself in AI-related application products and key components and invested in the development of next-generation high-speed transmission and high-power power management

solutions to meet the explosive demand for high-performance computing and edge intelligence. To ensure the effectiveness of this transformation, the Company has simultaneously strengthened management efficiency and operating mechanisms. This includes the introduction of AI intelligent systems, the optimization of global capacity allocation, and strict control of operating costs to enhance overall asset profitability.

Although the business environment experiences fluctuations, Cheng Uei's determination to pursue sustainable operations remains unwavering. We will resolve energy engineering disputes with the most proactive attitude and accelerate growth momentum. We thank all shareholders for your tolerance and support during these difficult times. We are fully committed to turning the tide as quickly as possible and delivering the returns that honor the trust you have placed in us.

We sincerely wish all shareholders good health and prosperity in all endeavors.

I. 2025 business results

(I) Business plan implementation results

Unit: NTD Thousand

Item	2025	2024	Growth Rate
Operating Revenue	44,143,747	55,833,365	-20.94%
Operating Costs	(42,881,680)	(55,460,565)	-22.68%
Operating Gross Profit	1,262,067	372,800	238.54%
Operating Expenses	(1,598,002)	(1,837,677)	-13.04%
Operating Profit	(335,935)	(1,464,877)	77.07%
Non-Operating Income and Expenses	2,645,804	3,142,821	-15.81%
Net Profit Before Tax	(2,981,739)	1,677,944	-277.70%
Net Profit for The Period	(3,065,624)	1,687,146	-281.70%
Net After-Tax of Other Comprehensive Profits and Losses for The Current Period	(276,922)	1,067,883	-125.93%
Total Comprehensive Income for The Period	(3,485,180)	2,989,088	-216.60%

Note: The above figures are from the parent company only financial statements

(II) Budget implementation

The Company did not prepare 2025 financial forecasts, so this is not applicable.

(III) Financial income and expenditure status

Unit: NTD Thousand

Item	2025	2024	Amount of Change
Net cash inflow (outflow) from operating activities	2,028,690	1,929,460	99,230
Net cash inflow (outflow) from investing activities	(1,561,203)	(2,339,274)	778,071
Net cash inflow (outflow) from financing activities	1,080,628	1,746,546	(665,918)

Note: The above figures are from the parent company only financial statements

(IV) Profitability analysis

Year		2025	2024
Return on assets (%)		(3.78)	2.88
Return on shareholders' equity (%)		(12.71)	6.69
Percentage of contribution to paid-in capital (%)	Operating profit	(6.56)	(28.59)
	Net profit before tax	(58.20)	32.75
Net profit margin (%)		(6.94)	3.02
Earnings per share for the period (NTD) (Note)		(6.62)	3.65

Note: The above ratios are based on parent company only financial statements. Earnings per share is calculated based on the number of shares after retrospective adjustment.

(V) Research and development status of the Company

The main research and development directions and strategies of the Company are:

1. Closely integrate technology into products to generate differentiated competitive advantages.
2. Integrate the technical fields of materials, machinery, electronics, optics, electroacoustics, etc.; e.g., through: optical inspection automation, engineering analysis capabilities, secondary processing electroplating technology, antenna design, and wire nano coating development.
3. Build professional laboratories for high frequency technology, electroacoustic technology, surface technology, power and so on.
4. Lead and continue to develop various halogen-free, lead-free materials and application products that meet future environmental protection requirements.
5. Participate in the development process of customers' new products to provide them with various solutions and technical support.
6. Strengthen the ability to integrate existing technologies and evaluate and introduce new product development technologies.
7. Integrate the technology platform of electro-optic sound to expand products and market share.
8. Pay attention to the development of green technology, including energy-saving and carbon emission reduction technologies, renewable energy applications, and develop corresponding products and solutions, and create contributions to a sustainable environment.
9. Develop cloud computing and edge computing technologies and modules, and provide related cloud services and data analysis solutions.
10. Development of artificial intelligence (AI) related applications and products.

II. Business Plan Summary for 2026

(I) Business strategy

1. Business purpose:

With core capabilities in molds, forms, stamping, secondary processing, and automation, integrate materials, machinery, electronics, optics, electroacoustics, energy, assembly, and R&D technology. Establish a global marketing and supply chain management network to provide customers with high-quality products in a timely manner, oriented by consumer electronics, information, communications, and automotive market demand; and create value for customers by combining digital content, environmental protection, and energy saving. Constantly seek to surpass ourselves based on concepts of sincerity, a holistic view, and conscientiousness, using our team spirit to create an optimal business performance for the enterprise.

2. Business philosophy:

(1) Sincerity: Simplicity and pragmatism, and being as good as one's word

Keeping promises is an important value to establish long-term cooperative relations with customers and suppliers, so as to take creation of long-term benefits for all three parties as a direction for our thinking.

(2) Holistic view: Great things can only be achieved with tolerance, and small beginnings yield major trends

By applying technological innovation, accumulating practical experience, and constantly pursuing self-transcendence and accumulated achievements, only then can the Company become a representative of the high-tech industry.

(3) Conscientiousness: Making an all-out effort, with a unity of knowledge and action

From the capital, technology, and human resources used to coordinate our plans and from execution to assessment, there is a complete and consistent operational system that demonstrates its performance in a wide range of work functions; and the results of these joint efforts have created the Company's core competitiveness.

(II) Expected sales volume and its basis

The Company's products are mainly components information, communication, and consumer electronic products. With the active expansion of customers and the development of new products this year, it is expected that the sales volume of each product will reach a trend of steady growth.

(III) Important production and sales policies

Continuously improve internal management capabilities to reduce various

production costs and provide customers with the best service and technical resources, establishing a good cooperative relationship with customers to achieve a win-win goal.

III. Future development strategy for the Company

1. The Company will position itself under the OEM, ODM, and JDM models as it commits to consumer electronics, computers, communications, automotive electronics, digital content, and other product markets.
2. We will utilize the Company's core capabilities: Development will center around molds, forms, stamping, secondary processing, and automation, and thereupon integrate technical fields encompassing materials, machinery, electronics, optics, electroacoustics, energy saving, and environmental protection. In this way, we can develop differentiated competitive advantages over our competitors.
3. We will use our customer orientation, closeness to market leaders, and joint development of new products to create value for the Company.
4. We will deeply cultivate existing customers, expand different product lines for current customers, and provide customers with diversified products and services.
5. From materials, parts, components to system products, we will leverage and strengthen the company's vertically-integrated manufacturing advantages to reduce manufacturing costs and enhance competitiveness.
6. In response to the diversified needs of the global supply chain, the Company established a production base in Da Nang, Vietnam, to enhance the global competitiveness.
7. We will establish development and mass production manufacturing capabilities for key components in order to obtain an irreplaceable competitive advantage.
8. We will develop the retail channel market, be close to consumers and grasp market demand and trends, and then combine the advantages of production and sales to develop a new niche for the Company. This will also establish an irreplaceable competitive advantage.
9. Invest in renewable energy power plants, including solar, wind, water, and gas to facilitate the development of the green energy economic circular ecological chain, and develop energy-saving services, energy storage services, electromechanical engineering, power plant maintenance and operation, and green power trading platforms to create resource efficiency and a circular
10. Establish a new plant in Texas, USA, to build a North American local supply chain, thus effectively diversifying geopolitical risks and strengthening operational resilience.

IV. Effects of the external competitive environment, regulatory environment, and overall business environment

Faced with rapidly changing external challenges in recent years, the Company's management team has maintained agile responsiveness, turning potential risks into opportunities for transformation. The Company's specific response strategies are as follows:

1. Strengthening diversified global capacity presence

Competition for modern enterprises has upgraded from single-region to global total warfare and is deeply affected by geopolitical variables. To reduce the risk of concentration in a single production site and the crisis of supply chain disruption, the Company has expanded its production sites in Da Nang, Vietnam, and Texas, USA. Through the diversified allocation of capacity and localized supply, we can precisely and instantly meet the diverse needs of world-class customers.

In the end-consumer market, we continue to observe changes in the preferences and consumption habits of consumers in various regions regarding consumer electronics. By providing differentiated product portfolios and innovative service content, we strengthen our own competitive advantage.

2. Regulatory environment: Overcoming economic and trade barriers and leading ESG sustainability compliance

In response to the rise of international trade protectionism and the dynamic adjustment of tariff policies across various countries, the Company's overseas (such as North America) factory establishment strategy can effectively diversify the risks of economic and trade barriers and the impact of tariffs, ensuring that products enter core global markets smoothly and with a cost advantage.

As governments worldwide implement increasingly strict regulations on net-zero carbon emissions, the Company is not only actively integrating resources to develop next-generation green energy products but also adopting high-standard green manufacturing and carbon reduction designs in domestic and overseas plants.

3. Macro-operating environment: Adhering to the dual track of "value creation" and "cost optimization"

Faced with inflationary fluctuations and global macroeconomic uncertainty, we continue to strictly control fixed costs and improve production efficiency by adopting automation and intelligent manufacturing solutions. At the same time, we constantly refine our product lines with "creating product, service, and differentiated value" as the core, ensuring that we can still steadily expand into new markets and create long-term profits for shareholders in a changing macroeconomic environment.

Responsible person:

Manager:

Accountant in charge:

Audit Committee's Audit Report

The Company's Board of Directors has made a 2025 annual business report, financial statements, and profit distribution proposal. Among them, PwC Taiwan has audited the financial statements. The above-mentioned business report, financial statements, and profit distribution proposal have been checked by the Audit Committee, and it believes there is no discrepancy. The reports are submitted for review in accordance with Article 14-4 of Securities and Exchange Act and Article 219 of the Company Act.

Cheng Uei Precision Industry Co., Ltd.

Convener of the Audit Committee: Randy Lee

March 31, 2026

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR 25000656

To the Board of Directors and Stockholders of Cheng Uei Precision Industry Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of Cheng Uei Precision Industry Co., Ltd. and its subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to the *Other matter* section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 judgement, were of most significance in our audit of the Group's 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.

Key audit matters for the Group's consolidated financial statements of the year ended December 31, 2025 are stated as follows:

Valuation of goodwill impairment

Description

Please refer to Note 4(20) for accounting policies on impairment loss on non-financial assets, Note 5(2)A. for the uncertainty of accounting estimates and assumptions applied to goodwill impairment valuation, and Note 6(12) for details of goodwill impairment valuation.

As of December 31, 2025, the balance of goodwill (including indefinite useful life trademarks) derived from the acquisition of Foxlink Image Technology Co., Ltd. and DG Lifestyle Store Limited by the Company's subsidiary, FIT Holding Co., Ltd. amounted to NT\$715,197 thousand and NT\$2,076,035 thousand, respectively. The accumulated impairment amounted to NT\$0 thousand and NT\$1,966,068 thousand, respectively. The net goodwill amounted to NT\$715,197 thousand and NT\$109,967 thousand, respectively. The Group valued the impairment of goodwill (including indefinite useful life trademarks) through the discounted cash flow method, using the higher of value in use or fair value less costs to sell to measure the cash generating unit's recoverable amount. As the assumptions of expected future cash flows contained subjective judgement and involved a high degree of uncertainty which would cause a material impact on the valuation result, the valuation of goodwill impairment was identified as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and assessed the reasonableness of valuation of goodwill impairment policies and procedures, including collection of internal and external data, operating forecast and industry changes.
- B. Obtained the external appraisal report on impairment valuation and performed the following procedures:
 - (a) We examined the external appraiser's qualification and assessed the independence, objectiveness and competence.
 - (b) We assessed that the valuation method used in the appraisal report was widely used and appropriate.
 - (c) We assessed the reasonableness of significant assumptions (including expected growth rate and discount rate) applied in the appraisal report.

Assessment of allowance for inventory valuation losses

Description

Please refer to Note 4(13) for accounting policies on inventory, Note 5(2)B. for the uncertainty of accounting estimates and assumptions applied to inventory valuation, and Note 6(6) for details of inventory.

The Group is primarily engaged in the manufacturing and sale of electronic components and parts. As the electronic products' life cycles are relatively short and the market is highly competitive, there is a higher risk of incurring inventory valuation losses or obsolescence due to economic depression or an excess of supply over demand. The Company's inventories are measured at the lower of cost and net realisable value, and individually assessed for those inventories over a certain age in order to identify obsolete or slow-moving inventories.

The industry technology is rapidly changing, and the net realisable value involves subjective judgement resulting in an uncertainty when assessing the obsolete or slow-moving inventories. Given that the inventory and allowance for inventory valuation losses were material to the financial statements, the assessment of allowance for inventory valuation losses was identified as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Assessed the reasonableness of policies and procedures on allowance for inventory valuation losses based on our understanding of the Group's operation and industry.
- B. Obtained an understanding of the Group's warehousing control procedures. Reviewed annual physical inventory count plan and participated in the annual inventory count event in order to assess the effectiveness of the management of inventory.
- C. Verified whether the systematic logic used in the Group's inventory aging report is appropriate and in line with its policies.
- D. Inspected inventory valuation basis adequacy and verified the selected samples' information, for instance, purchase price and sale price. Also recalculated and evaluated the reasonableness of inventory allowance basis in order to verify that the inventory was measured at the lower of cost and net realisable value.

Recognition of construction revenue-assessment on the stage of completion

Description

Please refer to Note 4(31) for accounting policies on construction contracts, and Note 5(2)C. for the uncertainty of critical judgement, accounting estimates and assumptions applied to construction contracts. As of December 31, 2025, contract assets, contract liabilities and construction revenue of the Group amounted to \$10,889,106 thousand, \$66,119 thousand and \$24,064,455 thousand, respectively, refer to Note 6(24) for details. Due to the unavoidable costs of fulfilling certain construction contracts exceeding the expected recoverable economic benefits, the Company recognized a provision for onerous contracts of NT\$639,861 thousand. Please refer to Note 6(20) to the consolidated financial statements for details.

Construction revenue and costs of the Group mainly arise from undertaking construction works. If the outcome of a construction contract can be estimated reliably, profit or loss should be recognised by reference to the stage of completion of the contract activity, using the percentage-of-completion method of accounting, over the contract term. The stage of completion of a construction contract is measured by the proportion of contract costs incurred for the construction performed as of the financial reporting date to the estimated total costs for the construction contract, and revenue is recognised over time.

The aforementioned estimated total costs are assessed by the management based on the different nature of constructions and the price fluctuations in the market to estimate the costs for each construction activity such as estimated subcontract charges and material and labour expenses, and the complexity of aforementioned total cost usually involves subjective judgement and contains a high degree of uncertainty, which may affect the construction revenue recognition, thus, we consider the assessment on the stage of completion which was applied on construction revenue recognition as a key audit matter.

How our audit addressed the matter:

We performed the following audit procedures on the stage of completion as described on the above key audit matter:

- A. Obtained an understanding on the nature of business and industry, and assessed the reasonableness of internal process applied to estimate total construction cost, including the basis for estimating the expected total cost for construction contracts of the same nature.
- B. Assessed and tested the internal controls used by the management to recognise construction revenue based on the stage of completion, including checking the supporting documents of additional or reduced construction and significant construction performed in the period.
- C. Sampled and tested the subcontracts that have been assigned, and assessed the basis and reasonableness of estimating costs for those that have not been assigned.
- D. Performed substantive procedures relating to the construction profit or loss statement, including sampling and verifying the costs incurred in the period with the appropriate evidence, and recalculating and confirming that construction revenue calculated based on the stage of completion had been accounted for appropriately.

Other matter - Reference to the reports of other auditors

We did not audit the financial statements of certain subsidiaries and investments accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these subsidiaries and the information disclosed in Note 13, is based solely on the reports of the other auditors. Total assets of these subsidiaries amounted to NT\$354,284 thousand and NT\$402,053 thousand, constituting 0.29% and 0.31% of the consolidated total assets as at December 31, 2025 and 2024, respectively, and operating revenue amounted to NT\$1,707,703 thousand and NT\$2,582,025 thousand, constituting 1.80% and 2.62% of the consolidated total operating revenue for the years then ended, respectively. The total balances of these investments accounted for under the equity method amounted to NT\$698,933 thousand, constituting 0.54% of the consolidated total assets as at December 31, 2024, and the share of profit of associates and joint ventures accounted for under the equity method amounted to NT\$18,676 thousand, constituting 0.46% of the consolidated total comprehensive income for the year then ended.

Other matter-Parent company only financial reports

We have audited and expressed an unmodified opinion with an *Other matters* section on the parent company only financial statements of Cheng Uei Precision Industry Co., Ltd. as at and for the years ended December 31, 2025 and 2024.

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 Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

Auditors' responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 judgement and professional skepticism throughout the audit. We also:

- A. 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.
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

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

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

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

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

Chou, Hsiao-Tzu

Lin, Kuan-Hung

For and on behalf of PricewaterhouseCoopers, Taiwan

March 31, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers Taiwan 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.

CHENG UEI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

ASSETS		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
CURRENT ASSETS						
1100	Cash and cash equivalents	6(1)	\$ 19,799,074	16	\$ 17,806,585	14
1110	Financial assets at fair value through profit or loss - current	6(2) and 12(3)	739	-	4,074	-
1136	Current financial assets at amortised cost	6(4) and 8	7,212,480	6	7,683,555	6
1140	Current contract assets	6(24)	10,892,561	9	8,906,886	7
1150	Notes receivable, net	6(5)	52,378	-	33,510	-
1170	Accounts receivable, net	6(5)	12,748,683	11	16,662,379	13
1180	Accounts receivable, net - related parties	7	148,126	-	408,972	-
1200	Other receivables		1,001,646	1	553,067	-
1210	Other receivables - related parties	7	529,123	-	932,785	1
1220	Current income tax assets	6(31)	107,414	-	95,732	-
130X	Inventories	6(6)	10,175,753	8	11,967,832	9
1410	Prepayments	6(7) and 7	3,153,723	3	13,833,859	10
1470	Other current assets	8	138,279	-	1,038,156	1
11XX	TOTAL CURRENT ASSETS		65,959,979	54	79,927,392	61
NON-CURRENT ASSETS						
1517	Financial assets at fair value through other comprehensive income - non-current	6(3) and 12(3)	1,456,815	1	1,375,321	1
1535	Non-current financial assets at amortised cost	6(4) and 8	1,158,922	1	1,521,074	1
1550	Investments accounted for under the equity method	6(8)	8,330,268	7	7,463,827	6
1600	Property, plant and equipment, net	6(9), 7 and 8	34,926,902	29	31,445,503	24
1755	Right-of-use assets	6(10) and 7	2,953,223	2	4,737,744	4
1760	Investment property, net	6(11)	1,460,575	1	236,071	-
1780	Intangible assets	6(12)(34)	1,795,860	2	1,306,213	1
1840	Deferred income tax assets	6(31)	1,116,026	1	659,298	-
1915	Prepayments for business facilities	6(9) and 7	1,733,500	1	868,597	1
1990	Other non-current assets, others	6(19) and 8	1,145,918	1	970,588	1
15XX	TOTAL NON-CURRENT ASSETS		56,078,009	46	50,584,236	39
1XXX	TOTAL ASSETS		\$ 122,037,988	100	\$ 130,511,628	100

(Continued)

CHENG UEI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	LIABILITIES AND EQUITY	Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
	CURRENT LIABILITIES					
2100	Short-term borrowings	6(14)	\$ 15,069,297	12	\$ 6,944,505	5
2110	Short-term notes and bills payable	6(15)	4,992,426	4	4,516,472	4
2130	Current contract liabilities	6(24)	730,663	1	849,498	1
2150	Notes payable		138	-	8,102	-
2170	Accounts payable		13,665,702	11	15,912,236	12
2180	Accounts payable - related parties	7	76,516	-	121,324	-
2200	Other payables	6(16) and 7	6,603,062	6	7,042,795	5
2230	Current income tax liabilities	6(31)	947,513	1	602,420	1
2250	Current provisions	6(20)	896,296	1	160,385	-
2280	Current lease liabilities	7	378,960	-	500,710	-
2320	Long-term liabilities, current portion	6(17)(19)	32,051,819	26	5,186,727	4
2365	Current refund liabilities		34,938	-	162,408	-
2399	Other current liabilities, others		254,190	-	113,144	-
21XX	TOTAL CURRENT LIABILITIES		<u>75,701,520</u>	<u>62</u>	<u>42,120,726</u>	<u>32</u>
	NON-CURRENT LIABILITIES					
2527	Non-current contract liabilities	6(24)	14,858	-	84,817	-
2530	Corporate bonds payable	6(17)	-	-	1,976,525	2
2540	Long-term borrowings	6(19)	18,086,553	15	41,165,915	32
2570	Deferred income tax liabilities	6(31)	1,506,432	1	1,462,366	1
2580	Non-current lease liabilities	7	1,608,543	2	3,151,060	2
2600	Other non-current liabilities	6(8)(19)(20)	229,902	-	247,136	-
25XX	TOTAL NON-CURRENT LIABILITIES		<u>21,446,288</u>	<u>18</u>	<u>48,087,819</u>	<u>37</u>
2XXX	TOTAL LIABILITIES		<u>97,147,808</u>	<u>80</u>	<u>90,208,545</u>	<u>69</u>
	EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT					
	Capital stock	6(21)				
3110	Common stock		5,123,269	4	5,123,269	4
	Capital reserve	6(22)				
3200	Capital surplus		11,379,482	10	10,814,659	8
	Retained earnings	6(23)				
3310	Legal reserve		3,733,884	3	3,563,233	3
3320	Special reserve		1,384,022	1	2,673,428	2
3350	Unappropriated earnings		2,836,355	2	6,043,502	5
	Other equity					
3400	Other equity interest		(1,824,118)	(1)	(1,384,023)	(1)
	Treasury shares	6(21)				
3500	Treasury shares		(622,774)	(1)	(622,774)	(1)
31XX	Equity attributable to owners of the parent		<u>22,010,120</u>	<u>18</u>	<u>26,211,294</u>	<u>20</u>
36XX	Non-controlling interests	6(33)	<u>2,880,060</u>	<u>2</u>	<u>14,091,789</u>	<u>11</u>
3XXX	TOTAL EQUITY		<u>24,890,180</u>	<u>20</u>	<u>40,303,083</u>	<u>31</u>
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	TOTAL LIABILITIES AND EQUITY		<u>\$ 122,037,988</u>	<u>100</u>	<u>\$ 130,511,628</u>	<u>100</u>

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

CHENG UEI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except (loss) earnings per share amount)

Items		Notes	Years ended December 31			
			2025		2024	
			AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(24) and 7	\$ 95,016,219	100	\$ 98,397,461	100
5000	Operating costs	6(6)(29)(30) and 7	(102,109,921)	(107)	(85,904,391)	(87)
5900	Gross (loss) profit		(7,093,702)	(7)	12,493,070	13
5910	Unrealized loss on sales	6(8)	(43,478)	-	(32,443)	-
5920	Realized profit on sales	6(8)	285	-	-	-
5950	Net operating margin		(7,136,895)	(7)	12,460,627	13
	Operating expenses	6(29)(30)				
6100	Sales and marketing expenses		(1,878,112)	(2)	(1,953,028)	(2)
6200	General and administrative expenses		(5,250,256)	(6)	(4,650,232)	(5)
6300	Research and development expenses		(2,062,215)	(2)	(2,368,979)	(2)
6450	Expected credit loss	12(2)	(68,843)	-	(3,005)	-
6000	Total operating expenses		(9,259,426)	(10)	(8,975,244)	(9)
6900	Operating (loss) income		(16,396,321)	(17)	3,485,383	4
	Non-operating income and expenses					
7100	Interest income	6(4)(25)	458,769	-	502,861	-
7010	Other income	6(11)(26) and 7	267,821	-	394,000	-
7020	Other gains and losses	6(2)(8)(9)(11)(13)(27)				
		)	(1,385,147)	(1)	76,030	-
7050	Finance costs	6(28) and 7	(1,641,885)	(2)	(979,747)	(1)
7055	Impairment loss determined in accordance with IFRS 9	12(2)	-	-	(219,306)	-
7060	Share of profit of associates and joint ventures accounted for under the equity method	6(8)	892,458	1	745,839	1
7000	Total non-operating income and expenses		(1,407,984)	(2)	519,677	-
7900	(Loss) income before income tax		(17,804,305)	(19)	4,005,060	4
7950	Income tax expense	6(31)	(1,279,434)	(1)	(1,482,680)	(2)
8200	Net (loss) income		(\$ 19,083,739)	(20)	\$ 2,522,380	2

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CHENG UEI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except (loss) earnings per share amount)

Items	Notes	Years ended December 31			
		2025		2024	
		AMOUNT	%	AMOUNT	%
Other comprehensive (loss) income, net					
Components of other comprehensive (loss) income that will not be reclassified to profit or loss					
8311 Gains on remeasurements of defined benefit plans	6(19)	\$ 32,298	-	\$ 35,969	-
8316 Unrealized (loss) gain on equity instrument at fair value through other comprehensive income	6(3)	(16,304)	-	45,697	-
8320 Share of other comprehensive loss of associates and joint ventures accounted for under the equity method, components of other comprehensive (loss) income that will not be reclassified to profit or loss		(182,890)	-	223,530	1
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(31)	(6,459)	-	(7,193)	-
8310 Total components of other comprehensive (loss) income that will not be reclassified to profit or loss		(173,355)	-	298,003	1
Components of other comprehensive (loss) income that will be reclassified to profit or loss					
8361 Exchange differences arising on translation of foreign operations		(578,454)	(1)	1,546,695	1
8370 Share of other comprehensive loss of associates and joint ventures accounted for using equity method, components of other comprehensive loss that will be reclassified to profit or loss		68,405	-	1,919	-
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(31)	66,169	-	(301,390)	-
8360 Total components of other comprehensive (loss) income that will be reclassified to profit or loss		(443,880)	(1)	1,247,224	1
8300 Other comprehensive (loss) income, net		(\$ 617,235)	(1)	\$ 1,545,227	2
8500 Total comprehensive (loss) income for the period		(\$ 19,700,974)	(21)	\$ 4,067,607	4
Net (loss) income attributable to:					
8610 Shareholders of the parent		(\$ 3,065,624)	(3)	\$ 1,687,146	1
8620 Non-controlling interests		(16,018,115)	(17)	835,234	1
Total		(\$ 19,083,739)	(20)	\$ 2,522,380	2
Total comprehensive (loss) income attributable to:					
8710 Shareholders of the parent		(\$ 3,485,180)	(4)	\$ 2,989,088	3
8720 Non-controlling interests		(16,215,794)	(17)	1,078,519	1
Total		(\$ 19,700,974)	(21)	\$ 4,067,607	4
Basic (loss) earnings per share (in dollars)					
9750 Basic (loss) earnings per share	6(32)	(\$ 6.62)		\$ 3.65	
Diluted (loss) earnings per share (in dollars)					
9850 Diluted (loss) earnings per share	6(32)	(\$ 6.62)		\$ 3.62	

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

CHENG UEI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Equity attributable to owners of the parent											
Notes	Retained earnings					Other equity interest			Total equity attributable to shareholders of the parent	Non-controlling interest	Total equity
	Common stock	Capital reserve	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Treasury shares			
<u>Year ended December 31, 2024</u>											
Balance at January 1, 2024	\$ 5,123,269	\$ 10,764,901	\$ 3,445,937	\$ 2,363,760	\$ 5,788,610	(\$ 2,393,924)	(\$ 279,505)	(\$ 622,774)	\$ 24,190,274	\$ 12,631,718	\$ 36,821,992
Net income for the year	-	-	-	-	1,687,146	-	-	-	1,687,146	835,234	2,522,380
Other comprehensive income	-	-	-	-	23,196	1,067,883	210,863	-	1,301,942	243,285	1,545,227
Total comprehensive income	-	-	-	-	1,710,342	1,067,883	210,863	-	2,989,088	1,078,519	4,067,607
Appropriation of 2023 earnings	6(23)										
Legal reserve	-	-	117,296	-	(117,296)	-	-	-	-	-	-
Special reserve	-	-	-	309,668	(309,668)	-	-	-	-	-	-
Cash dividends	-	-	-	-	(1,024,654)	-	-	-	(1,024,654)	-	(1,024,654)
Changes in ownership interests in subsidiaries	6(17)(22)	-	122,095	-	-	-	-	-	122,095	720,139	842,234
Changes in net equity of associates and joint ventures accounted for using equity method	6(8)(22)	-	(110,149)	-	-	-	-	-	(110,149)	-	(110,149)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	6(3)	-	-	-	(3,832)	-	10,660	-	6,828	-	6,828
Cash dividends distributed to subsidiaries	6(22)	-	37,812	-	-	-	-	-	37,812	-	37,812
Changes in non-controlling interest	6(33)	-	-	-	-	-	-	-	-	(338,587)	(338,587)
Balance at December 31, 2024	<u>\$ 5,123,269</u>	<u>\$ 10,814,659</u>	<u>\$ 3,563,233</u>	<u>\$ 2,673,428</u>	<u>\$ 6,043,502</u>	<u>(\$ 1,326,041)</u>	<u>(\$ 57,982)</u>	<u>(\$ 622,774)</u>	<u>\$ 26,211,294</u>	<u>\$ 14,091,789</u>	<u>\$ 40,303,083</u>
<u>Year ended December 31, 2025</u>											
Balance at January 1, 2025	\$ 5,123,269	\$ 10,814,659	\$ 3,563,233	\$ 2,673,428	\$ 6,043,502	(\$ 1,326,041)	(\$ 57,982)	(\$ 622,774)	\$ 26,211,294	\$ 14,091,789	\$ 40,303,083
Net loss for the year	-	-	-	-	(3,065,624)	-	-	-	(3,065,624)	(16,018,115)	(19,083,739)
Other comprehensive (loss) income	-	-	-	-	20,539	(276,922)	(163,173)	-	(419,556)	(197,679)	(617,235)
Total comprehensive loss	-	-	-	-	(3,045,085)	(276,922)	(163,173)	-	(3,485,180)	(16,215,794)	(19,700,974)
Appropriation of 2024 earnings	6(23)										
Legal reserve	-	-	170,651	-	(170,651)	-	-	-	-	-	-
Special reserve	-	-	-	(1,289,406)	1,289,406	-	-	-	-	-	-
Cash dividends	-	-	-	-	(1,280,817)	-	-	-	(1,280,817)	-	(1,280,817)
Difference between proceeds from acquisition or disposal of subsidiary and book value	6(22)	-	(20,404)	-	-	-	-	-	(20,404)	-	(20,404)
Changes in ownership interests in subsidiaries	6(22)	-	320,645	-	-	-	-	-	320,645	116,978	437,623
Changes in net equity of associates and joint ventures accounted for using equity method	6(8)(22)	-	217,332	-	-	-	-	-	217,332	-	217,332
Subsidiary received cash dividends from parent company	6(22)	-	47,263	-	-	-	-	-	47,263	-	47,263
Employee stock option	6(22)	-	(13)	-	-	-	-	-	(13)	-	(13)
Changes in non-controlling interest	6(33)	-	-	-	-	-	-	-	-	4,887,087	4,887,087
Balance at December 31, 2025	<u>\$ 5,123,269</u>	<u>\$ 11,379,482</u>	<u>\$ 3,733,884</u>	<u>\$ 1,384,022</u>	<u>\$ 2,836,355</u>	<u>(\$ 1,602,963)</u>	<u>(\$ 221,155)</u>	<u>(\$ 622,774)</u>	<u>\$ 22,010,120</u>	<u>\$ 2,880,060</u>	<u>\$ 24,890,180</u>

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

CHENG UEI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Years ended December 31	
	Notes	2025	2024
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
(Loss) profit before tax		(\$ 17,804,305)	\$ 4,005,060
Adjustments			
Adjustments to reconcile profit (loss)			
Gain (loss) on financial assets and liabilities at fair value through profit or loss	6(2)	2,085	(2,482)
Depreciation expense (including investment property)	6(9)(10)(11)(27)(29)	4,803,919	4,258,963
Amortisation	6(12)(29)	215,762	146,736
Expected credit loss	12(2)	68,843	222,311
Interest expense	6(28)	1,641,885	979,747
Interest income	6(25)	(458,769)	(502,861)
Gain on disposal of real estate, plant and equipment, and investment property	6(27)	(124,300)	(70,777)
Unrealized gross profit on sales		43,478	32,443
Realized gain (loss) on sales		(285)	-
Share of profit of associates accounted for using the equity method	6(8)	(892,458)	(745,839)
(Gain) loss on disposals of investments	6(27)	(532,305)	2,192
Impairment loss on non-financial assets	6(7)(8)(9)(13)(27)	1,559,416	553,774
Deferred government grants revenue recognised		(7,624)	(54,163)
Default losses	6(27)	329,205	-
Loss on onerous contracts provision	6(20)	605,399	6,677
Changes in operating assets and liabilities			
Changes in operating assets			
Contract assets		(1,927,873)	(230,926)
Notes receivable		(18,868)	20,423
Accounts receivable		3,910,191	1,006,741
Accounts receivable - related parties		260,846	24,907
Other receivables		(420,825)	(63,509)
Other receivables due from related parties		403,662	(869,966)
Inventories		1,758,759	2,290,348
Prepayments		10,631,100	(6,669,492)
Other current assets		(90,841)	10,787
Other non-current assets		96,111	(24,894)
Changes in operating liabilities			
Contract liabilities		(188,794)	152,316
Notes payable		(8,339)	(24,575)
Accounts payable		(2,261,226)	142,605
Accounts payable - related parties		(44,808)	(23,281)
Other payables		(1,663,098)	1,273,767
Refund liabilities		(127,469)	(12,655)
Other current liabilities		(90,560)	(151,291)
Other non-current liabilities		(10,214)	(49,917)
Cash (outflow) inflow generated from operations		(342,300)	5,633,169
Interest received		458,769	502,861
Dividends received		167,414	103,597
Interest paid		(1,643,413)	(955,832)
Income tax paid		(1,354,184)	(1,514,972)
Net cash flows (used in) from operating activities		(2,713,714)	3,768,823

(Continued)

CHENG UEI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Years ended December 31	
	Notes	2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through other comprehensive income	12(3)	(\$ 102,733)	(\$ 45,780)
Proceeds from disposal of financial assets at fair value through other comprehensive income		-	89,560
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	12(3)	-	1,706
Acquisition of financial assets at fair value through other comprehensive income		-	(29)
Acquisition of a subsidiary	6(35) and 7	(32,133)	-
Net cash flow from acquisition of subsidiaries	6(34)	779,025	-
Proceeds from disposal of financial assets at fair value through other comprehensive income		1,250	-
Increase in financial assets at amortised cost	6(4)	833,227	(5,585,390)
Acquisition of investments accounted for using equity method	6(8) and 7	(617,121)	(1,062,670)
Acquisition of intangible assets	6(12)	(185,537)	(67,372)
Proceeds from disposal of intangible assets	6(12)	3,548	390
Acquisition of property, plant and equipment	6(35)	(11,028,788)	(11,990,156)
Proceeds from disposal of property, plant and equipment		1,402,923	352,435
Proceeds from disposal of investment property	6(35)	-	216,899
Decrease (increase) in guarantee deposits paid		846,691	(164,923)
Proceeds from disposal of investments accounted for using the equity method		824,271	-
Increase in prepayments for business facilities		(1,482,836)	(377,409)
Net cash flows used in investing activities		(8,758,213)	(18,632,739)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from short-term borrowings	6(36)	44,621,128	33,662,256
Repayments of short-term borrowings	6(36)	(36,429,772)	(36,654,705)
Increase in short-term notes and bills payable	6(36)	475,954	430,952
Repayments of corporate bonds	6(36)	(3,600,000)	(3,000,000)
Proceeds from long-term borrowings	6(36)	47,081,461	45,708,000
Repayments of long-term borrowings	6(36)	(41,804,401)	(21,136,331)
Repayments of lease liabilities	6(36)	(492,051)	(605,695)
Cash dividends paid	6(23)	(1,280,817)	(1,024,654)
Proceeds from disposal of ownership interests in subsidiaries	6(34)	827,174	-
Changes in non-controlling interest	6(33)	3,326,444	(428,607)
Net cash flows from financing activities		12,725,120	16,951,216
Effect of change in exchange rates		739,296	874,489
Net increase in cash and cash equivalents		1,992,489	2,961,789
Cash and cash equivalents at beginning of year		17,806,585	14,844,796
Cash and cash equivalents at end of year		\$ 19,799,074	\$ 17,806,585

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR 25000655

To the Board of Directors and Stockholders of Cheng Uei Precision Industry Co., Ltd.

Opinion

We have audited the accompanying parent company only balance sheets of Cheng Uei Precision Industry Co., Ltd. (the “Company”) as at December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to the *Other matter* section), the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as at December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

We conducted our audits of the parent company only financial statements in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagement of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the 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 Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

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

Key audit matters for the Company's parent company only financial statements of the year ended December 31, 2025 are stated as follows:

Valuation of goodwill impairment for the investments accounted for under the equity method / subsidiaries

Description

Please refer to Note 4(11) in the parent company only financial statements for accounting policies on investments accounted for under the equity method, Note 6(5) in the parent company only financial statements for details of investments accounted for under the equity method, Note 4(21) in the consolidated financial statements for accounting policies on impairment loss on non-financial assets, Note 5(2)A in the consolidated financial statements for the uncertainty of accounting estimates and assumptions applied to goodwill impairment valuation, and Note 6(12) in the consolidated financial statements for details of intangible assets.

The amount of goodwill (including indefinite useful life trademarks) was derived from the acquisition of Foxlink Image Technology Co., Ltd. and DG Lifestyle Store Limited by the Company's subsidiary, FIT Holding Co., Ltd. The Company valued the impairment of goodwill through the discounted cash flow method, using the higher of value in use or fair value less costs to sell to measure the cash generating unit's recoverable amount. As the assumptions of expected future cash flows contained subjective judgement and involved a high degree of uncertainty which would cause a material impact on the valuation result, the valuation of goodwill impairment was identified as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and assessed the reasonableness of valuation of goodwill impairment policies and procedures, including collection of internal and external data, operating forecast and industry changes.
- B. Obtained the external appraisal report on impairment valuation and performed the following procedures:
 - (a) We examined the external appraiser's qualification and assessed the independence, objectiveness and competence.
 - (b) We assessed that the valuation method used in the appraisal report was widely used and appropriate.
 - (c) We assessed the reasonableness of significant assumptions (including expected growth rate and discount rate) applied in the appraisal report.

Recognition of construction revenue-assessment on the stage of completion for the investments accounted for under the equity method

Description

Please refer to Note 4(11) in the parent company only financial statements for accounting policies on investments accounted for under the equity method, Note 6(5) in the parent company only financial statements for details of investments accounted for under the equity method, Note 4(31) in the consolidated financial statements for accounting policies on construction contracts, and Note 5(2)C in the consolidated financial statements for the uncertainty of critical judgement, accounting estimates and assumptions applied to construction contracts. As of December 31, 2025, contract assets, contract liabilities and construction revenue of each subsidiary of the Company amounted to \$10,889,106 thousand, \$66,119 thousand and \$24,064,455 thousand, respectively, refer to Note 6(24) in the consolidated financial statements for details.

Construction revenue and costs of each subsidiary of the Company mainly arise from undertaking construction works. If the outcome of a construction contract can be estimated reliably, profit or loss should be recognised by reference to the stage of completion of the contract activity, using the percentage-of-completion method of accounting, over the contract term. The stage of completion of a construction contract is measured by the proportion of contract costs incurred for the construction performed as of the financial reporting date to the estimated total costs for the construction contract, and revenue is recognised over time.

The aforementioned estimated total costs are assessed by the management based on the different nature of constructions and the price fluctuations in the market to estimate the costs for each construction activity such as estimated subcontract charges and material and labor expenses, and the complexity of aforementioned total cost usually involves subjective judgement and contains a high degree of uncertainty, which may affect the construction revenue recognition, thus, we consider the assessment on the stage of completion which was applied on construction revenue recognition as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the stage of completion as described on the above key audit matter:

- A. Obtained an understanding on the nature of business and industry, and assessed the reasonableness of internal process applied to estimate total construction cost, including the basis for estimating the expected total cost for construction contracts of the same nature.
- B. Assessed and tested the internal controls used by the management to recognise construction revenue based on the stage of completion, including checking the supporting documents of additional or reduced construction and significant construction performed in the period.

- C. Sampled and tested the subcontracts that have been assigned, and assessed the basis and reasonableness of estimating costs for those that have not been assigned.
- D. Performed substantive procedures relating to the construction profit or loss statement, including sampling and verifying the costs incurred in the period with the appropriate evidence, and recalculating and confirming that construction revenue calculated based on the stage of completion had been accounted for appropriately.

Assessment of allowance for inventory valuation losses of the Company and investments accounted for under the equity method

Description

Please refer to Note 4(10) for accounting policies on inventory, Note 5 for the uncertainty of accounting estimates and assumptions applied to inventory valuation, and Note 6(4) for details of inventory. Please refer to Note 4(11) for accounting policies on investments accounted for under the equity method, Note 5 for the uncertainty of accounting estimates and assumptions applied to impairment assessment of investments accounted for under the equity method, Note 6(5) for details of inventory, and Tables 7 and 8 for details of investments accounted for under the equity method.

As of December 31, 2025, the balances of inventory and allowance for inventory valuation losses were NT\$2,477,407 thousand and NT\$18,126 thousand, respectively; and the balance of investments accounted for under the equity method was NT\$40,828,485 thousand.

Cheng Uei Precision Industry Co., Ltd. and subsidiaries are primarily engaged in the manufacturing and sale of electronic components and parts. As the electronic products' life cycles are relatively short and the market is highly competitive, there is a higher risk of incurring inventory valuation losses or obsolescence due to economic depression or an excess of supply over demand. The Company's inventories are measured at the lower of cost and net realisable value, and individually assessed for those inventories over a certain

age in order to identify obsolete or slow-moving inventories.

The industry technology is rapidly changing, and the net realisable value involves subjective judgement resulting in an uncertainty when assessing the obsolete or slow-moving inventories. Given that the inventory and allowance for inventory valuation losses were material to the financial statements, the assessment of allowance for inventory valuation losses was identified as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Assessed the reasonableness of policies and procedures on allowance for inventory valuation losses based on our understanding of the Company's operation and industry.
- B. Obtained an understanding of the Company's warehousing control procedures. Reviewed annual physical inventory count plan and participated in the annual inventory count event in order to assess the effectiveness of the management of inventory.
- C. Verified whether the systematic logic used in the Company's inventory aging report is appropriate and in line with its policies.
- D. Inspected inventory valuation basis adequacy and verified the selected samples' information, for instance, purchase price and sale price. Also recalculated and evaluated the reasonableness of inventory allowance basis in order to verify that the inventory was measured at the lower of cost and net realisable value.

Other matter - Reference to the reports of other auditors

We did not audit the parent company only financial statements of certain investees accounted for under the equity method which reflect the balance of investments of NT\$10,558 thousand and NT\$240,721 thousand as at December 31, 2025 and 2024, constituting 0.02% and 0.33% of total assets; total comprehensive income (including share of profit of subsidiaries, associates and joint ventures accounted for under the equity method, and share of other comprehensive income of subsidiaries, associates and joint

ventures accounted for under the equity method) of NT\$2,968 thousand and NT\$(2,788) thousand, for the years ended December 31, 2025 and 2024, constituting (0.09%) and (0.09%) of total comprehensive income, respectively. Those financial statements and the information disclosed in Note 13 were audited by other auditors whose report thereon have been furnished to us, and our opinion expressed herein is based solely on the reports of the other auditors.

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 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 Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

Auditors' responsibilities for the audit of the parent company only financial statements

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

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

- A. 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.
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

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

F. 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 audit. We remain solely responsible for our audit opinion.

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

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

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

Chou, Hsiao-Tzu

Lin, Kuan-Hung

For and on behalf of PricewaterhouseCoopers, Taiwan

March 31, 2026

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers 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.

CHENG UEI PRECISION INDUSTRY CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Assets		Notes	December 31, 2025		December 31, 2024			
			AMOUNT	%	AMOUNT	%		
CURRENT ASSETS								
1100	Cash and cash equivalents	6(1)	\$	3,423,484	5	\$	1,875,369	3
1170	Accounts receivable, net	6(3)		7,635,434	11		9,034,207	12
1180	Accounts receivable, net - related parties	7		1,609,080	2		3,937,222	5
1197	Finance lease receivable, net	7		341,806	1		-	-
1200	Other receivables			2,737	-		4,205	-
1210	Other receivables - related parties	7		9,385,142	13		7,968,876	11
1220	Current tax assets			63,087	-		63,088	-
130X	Inventories	6(4)		2,459,281	4		2,311,973	3
1410	Prepayments	7		141,635	-		315,998	1
11XX	TOTAL CURRENT ASSETS			25,061,686	36		25,510,938	35
NON-CURRENT ASSETS								
1535	Non-current financial assets at amortised cost	6(2) and 8		8,937	-		8,937	-
1550	Investments accounted for under the equity method	6(5) and 7		40,828,485	59		44,132,870	60
1600	Property, plant and equipment	6(6) and 7		886,514	1		2,878,837	4
1755	Right-of-use assets	6(7) and 7		188,071	-		60,908	-
1760	Investment property, net	6(8)		876,060	1		672,306	1
1780	Intangible assets	6(9)		33,358	-		23,449	-
1840	Deferred income tax assets	6(26)		236,433	1		122,288	-
1915	Prepayments for business facilities	6(6)		102,391	-		107,946	-
1930	Long-term notes and accounts receivable	7		1,383,555	2		-	-
1990	Other non-current assets, others	8		11,759	-		11,759	-
15XX	TOTAL NON-CURRENT			44,555,563	64		48,019,300	65
1XXX	TOTAL ASSETS		\$	69,617,249	100	\$	73,530,238	100

(Continued)

CHENG UEI PRECISION INDUSTRY CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

LIABILITIES AND EQUITY			December 31, 2025		December 31, 2024	
			Notes	AMOUNT	%	AMOUNT
CURRENT LIABILITIES						
2100	Current borrowings	6(11)	\$ 2,600,000	4	\$ 1,100,000	1
2130	Current contract liabilities	6(19)	204,302	-	233,089	-
2170	Accounts payable		234,707	-	602,883	1
2180	Accounts payable - related parties	7	15,268,095	22	15,335,597	21
2200	Other payables	6(12)(29) and 7	6,998,916	10	8,932,413	12
2230	Current income tax liabilities	6(26)	258,183	-	9,355	-
2280	Current lease liabilities	7	12,710	-	6,703	-
2320	Long-term liabilities, current portion	6(13)(14)	13,000,000	19	4,215,539	6
2365	Current refund liabilities		31,060	-	153,525	-
2399	Other current liabilities, others		18,379	-	11,563	-
21XX	TOTAL CURRENT LIABILITIES		38,626,352	55	30,600,667	41
NON-CURRENT LIABILITIES						
2540	Long-term borrowings	6(14)	7,650,000	11	15,650,000	22
2570	Deferred income tax liabilities	6(26)	772,610	1	893,697	1
2580	Non-current lease liabilities	7	177,503	-	54,751	-
2600	Other non-current liabilities	6(5)(15)	380,664	1	119,829	-
25XX	TOTAL NON-CURRENT LIABILITIES		8,980,777	13	16,718,277	23
2XXX	TOTAL LIABILITIES		47,607,129	68	47,318,944	64
EQUITY						
	Capital stock	6(16)				
3110	Common stock		5,123,269	7	5,123,269	7
	Capital reserve	6(17)				
3200	Capital surplus		11,379,482	17	10,814,659	15
	Retained earnings	6(18)				
3310	Legal reserve		3,733,884	5	3,563,233	5
3320	Special reserve		1,384,022	2	2,673,428	4
3350	Unappropriated earnings		2,836,355	4	6,043,502	8
	Other equity					
3400	Other equity interest		(1,824,118)	(2)	(1,384,023)	(2)
	Treasury shares	6(16)				
3500	Treasury shares		(622,774)	(1)	(622,774)	(1)
3XXX	TOTAL EQUITY		22,010,120	32	26,211,294	36
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	TOTAL LIABILITIES AND EQUITY		\$ 69,617,249	100	\$ 73,530,238	100

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

CHENG UEI PRECISION INDUSTRY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except (loss) earnings per share amount)

		Years ended December 31			
		2025		2024	
Items	Notes	AMOUNT	%	AMOUNT	%
4000 Operating revenue	6(19) and 7	\$ 44,143,747	100	\$ 55,833,365	100
5000 Operating costs	6(4)(25) and 7	(42,881,680)	(97)	(55,460,565)	(100)
5900 Gross (loss) profit		<u>1,262,067</u>	<u>3</u>	<u>372,800</u>	<u>-</u>
Operating expenses	6(25) and 7				
6100 Sales and marketing expenses		(121,255)	-	(170,454)	-
6200 General and administrative expenses		(715,050)	(2)	(765,729)	(1)
6300 Research and development expenses		(767,598)	(2)	(902,846)	(2)
6450 Expected credit gain		<u>5,901</u>	<u>-</u>	<u>1,352</u>	<u>-</u>
6000 Total operating expenses		<u>(1,598,002)</u>	<u>(4)</u>	<u>(1,837,677)</u>	<u>(3)</u>
6900 Operating (loss) income		<u>(335,935)</u>	<u>(1)</u>	<u>(1,464,877)</u>	<u>(3)</u>
Non-operating income and expenses					
7100 Interest income	6(20) and 7	198,793	-	142,522	-
7010 Other income	6(8)(21) and 7	376,494	1	309,549	1
7020 Other gains and losses	6(10)(22)	1,111,497	3	281,992	1
7050 Finance costs	6(23)	(452,895)	(1)	(375,722)	(1)
7070 Share of profit of the subsidiaries, associates and joint ventures accounted for under the equity method	6(5)	<u>(3,879,693)</u>	<u>(9)</u>	<u>2,784,480</u>	<u>5</u>
7000 Total non-operating income and expenses		<u>(2,645,804)</u>	<u>(6)</u>	<u>3,142,821</u>	<u>6</u>
7900 (Loss) income before income tax		<u>(2,981,739)</u>	<u>(7)</u>	<u>1,677,944</u>	<u>3</u>
7950 Income tax (expense) benefit	6(26)	<u>(83,885)</u>	<u>-</u>	<u>9,202</u>	<u>-</u>
8200 Net (loss) income		<u>(\$ 3,065,624)</u>	<u>(7)</u>	<u>\$ 1,687,146</u>	<u>3</u>
Other comprehensive (loss) income, net					
Components of other comprehensive income that will not be reclassified to profit or loss					
8311 Gain on remeasurements of defined benefit plans	6(15)	\$ 21,486	-	\$ 23,572	-
8330 Share of other comprehensive income of the subsidiaries, associates and joint ventures accounted for under the equity method, components of other comprehensive income that will not be reclassified to profit or loss		(159,823)	-	215,201	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(26)	<u>(4,297)</u>	<u>-</u>	<u>(4,714)</u>	<u>-</u>
8310 Total components of other comprehensive (loss) income that will not be reclassified to profit or loss		<u>(142,634)</u>	<u>-</u>	<u>234,059</u>	<u>-</u>
Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361 Exchange differences arising on translation of foreign operations		(414,557)	(1)	1,333,001	2
8380 Share of other comprehensive income of the subsidiaries, associates and joint ventures accounted for under the equity method, components of other comprehensive income that will be reclassified to profit or loss		68,405	-	1,919	-
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(26)	<u>69,230</u>	<u>-</u>	<u>(267,037)</u>	<u>-</u>
8360 Total components of other comprehensive (loss) income that will be reclassified to profit or loss		<u>(276,922)</u>	<u>(1)</u>	<u>1,067,883</u>	<u>2</u>
8300 Other comprehensive (loss) income, net		<u>(\$ 419,556)</u>	<u>(1)</u>	<u>\$ 1,301,942</u>	<u>2</u>
8500 Total comprehensive (loss) income for the year		<u>(\$ 3,485,180)</u>	<u>(8)</u>	<u>\$ 2,989,088</u>	<u>5</u>
Basic (loss) earnings per share (in dollars)					
9750 Basic (loss) earnings per share	6(27)	<u>(\$ 6.62)</u>		<u>\$ 3.65</u>	
Diluted (loss) earnings per share (in dollars)					
9850 Diluted (loss) earnings per share	6(27)	<u>(\$ 6.62)</u>		<u>\$ 3.62</u>	

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

CHENG UEI PRECISION INDUSTRY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Ordinary share	Capital surplus, additional paid-in capital	Retained earnings			Other equity interest		Treasury shares	Total equity
				Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income		
<u>Year ended December 31, 2024</u>										
Balance at January 1, 2024		\$ 5,123,269	\$ 10,764,901	\$ 3,445,937	\$ 2,363,760	\$ 5,788,610	(\$ 2,393,924)	(\$ 279,505)	(\$ 622,774)	\$ 24,190,274
Net income for the year		-	-	-	-	1,687,146	-	-	-	1,687,146
Other comprehensive income		-	-	-	-	23,196	1,067,883	210,863	-	1,301,942
Total comprehensive income		-	-	-	-	1,710,342	1,067,883	210,863	-	2,989,088
Appropriation of 2023 earnings	6(18)									
Legal reserve		-	-	117,296	-	(117,296)	-	-	-	-
Special reserve		-	-	-	309,668	(309,668)	-	-	-	-
Cash dividends		-	-	-	-	(1,024,654)	-	-	-	(1,024,654)
Changes in ownership interests in subsidiaries	6(5)(17)	-	122,095	-	-	-	-	-	-	122,095
Changes in net equity of associates and joint ventures accounted for under the equity method	6(5)(17)	-	(110,149)	-	-	-	-	-	-	(110,149)
Disposal of investments in equity instruments designated at fair value through other comprehensive income by subsidiaries	6(5)(17)	-	-	-	-	(3,832)	-	10,660	-	6,828
Cash dividends distributed to subsidiaries	6(17)	-	37,812	-	-	-	-	-	-	37,812
Balance at December 31, 2024		<u>\$ 5,123,269</u>	<u>\$ 10,814,659</u>	<u>\$ 3,563,233</u>	<u>\$ 2,673,428</u>	<u>\$ 6,043,502</u>	<u>(\$ 1,326,041)</u>	<u>(\$ 57,982)</u>	<u>(\$ 622,774)</u>	<u>\$ 26,211,294</u>
<u>Year ended December 31, 2025</u>										
Balance at January 1, 2025		\$ 5,123,269	\$ 10,814,659	\$ 3,563,233	\$ 2,673,428	\$ 6,043,502	(\$ 1,326,041)	(\$ 57,982)	(\$ 622,774)	\$ 26,211,294
Net loss for the year		-	-	-	-	(3,065,624)	-	-	-	(3,065,624)
Other comprehensive (loss) income		-	-	-	-	20,539	(276,922)	(163,173)	-	(419,556)
Total comprehensive loss		-	-	-	-	(3,045,085)	(276,922)	(163,173)	-	(3,485,180)
Appropriation of 2024 earnings	6(18)									
Legal reserve		-	-	170,651	-	(170,651)	-	-	-	-
Special reserve		-	-	-	(1,289,406)	1,289,406	-	-	-	-
Cash dividends		-	-	-	-	(1,280,817)	-	-	-	(1,280,817)
Changes in ownership interests in subsidiaries	6(5)(17)	-	320,645	-	-	-	-	-	-	320,645
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6(5)(17)	-	(20,404)	-	-	-	-	-	-	(20,404)
Changes in net equity of associates and joint ventures accounted for under the equity method	6(5)(17)	-	217,332	-	-	-	-	-	-	217,332
Cash dividends distributed to subsidiaries	6(17)	-	47,263	-	-	-	-	-	-	47,263
Employee share option	6(17)	-	(13)	-	-	-	-	-	-	(13)
Balance at December 31, 2025		<u>\$ 5,123,269</u>	<u>\$ 11,379,482</u>	<u>\$ 3,733,884</u>	<u>\$ 1,384,022</u>	<u>\$ 2,836,355</u>	<u>(\$ 1,602,963)</u>	<u>(\$ 221,155)</u>	<u>(\$ 622,774)</u>	<u>\$ 22,010,120</u>

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

CHENG UEI PRECISION INDUSTRY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Years ended December 31	
	Notes	2025	2024
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
(Loss) profit before tax		(\$ 2,981,739)	\$ 1,677,944
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation (including investment property)	6(6)(7)(8)(22)(24)	113,914	137,043
Amortisation	6(9)(24)	21,320	14,363
Expected credit gain	12(2)	(5,901)	(1,352)
Interest expense	6(23)	452,895	375,722
Interest income	6(20)	(198,793)	(142,522)
Gain on long-term equity investment accounted for under the equity method	6(5)	3,879,693	(2,784,480)
Gain (loss) on disposal of property, plant and equipment	6(22)	16,002	(605)
Impairment loss on non-financial assets	6(10)(22)	171,136	-
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		-	1,614
Accounts receivable		1,404,674	1,146,156
Accounts receivable - related parties		2,328,142	238,503
Other receivables	(	521,342)	(58,179)
Other receivables - related parties	(	893,456)	(2,818,367)
Inventories	(	147,308)	(454,509)
Prepayments		174,363	(133,894)
Changes in operating liabilities			
Current contract liabilities	(	28,787)	(157,623)
Accounts payable	(	368,176)	(257,091)
Accounts payable - related parties	(	67,502)	(4,517,836)
Other payables	(	2,000,519)	(299,948)
Current refund liabilities	(	122,465)	(14,598)
Other current liabilities, others		6,816	(3,529)
Other non-current liabilities	(	50,917)	(14,681)
Cash inflow generated from operations		1,182,050	2,192,067
Interest received		198,793	142,522
Interest paid	(	472,659)	(383,228)
Income tax paid	(	5,355)	(88,748)
Dividend received		1,125,861	66,847
Net cash flows from operating activities		2,028,690	1,929,460
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of long-term equity investment- subsidiary	(	1,691,975)	(517,469)
Acquisition of property, plant and equipment	6(28)	(60,671)	(1,827,944)
Proceeds from disposal of property, plant and equipment and investment property		32,406	29,555
Acquisition of intangible assets	6(9)	(30,956)	(14,621)
Proceeds from capital reduction of investments accounted		189,993	-
Proceeds from disposal of intangible assets		-	142
Increase in non-current financial assets at amortised cost		-	(8,937)
Net cash flows used in investing activities	(	1,561,203)	(2,339,274)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(29)	14,000,000	7,260,000
Repayments of short-term borrowings	6(29)	(12,500,000)	(6,160,000)
Increase in other payables - related parties	6(29)	96,440	-
Repayments of lease liabilities	6(29)	(12,495)	(20,050)
Repayments of bonds	6(29)	(3,600,000)	(3,000,000)
Increase in long-term borrowings	6(29)	16,950,000	13,815,000
Repayments of long-term borrowings	6(29)	(12,572,500)	(9,123,750)
Cash dividends paid	6(18)	(1,280,817)	(1,024,654)
Net cash flows from financing activities		1,080,628	1,746,546
Net increase in cash and cash equivalents		1,548,115	1,336,732
Cash and cash equivalents at beginning of year	6(1)	1,875,369	538,637
Cash and cash equivalents at end of year	6(1)	\$ 3,423,484	\$ 1,875,369

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

Cheng Uei Precision Industry Co., Ltd.

PROFIT DISTRIBUTION TABLE

2025

Unit: NTD

Item	Amount		Remarks
	Subtotal	Total	
Undistributed surplus earnings, beginning of the period		5,881,439,743	
Add: Adjustment for 2025 retained earnings	20,539,589		
Undistributed surplus earnings after adjustment		5,901,979,332	
Add: Net loss after tax	(3,065,624,186)		
Less: Legal reserve	-		Appropriated in accordance Article 237, Paragraph 1 of the Company Act
Add: Appropriation for the special reserve	(440,094,736)		Appropriated in accordance with Letter Jin-Guan-Zheng-Fa No. 1010012865 issued by the FSC
Distributable net profit		2,396,260,410	
Distributable items:			
Cash dividend	(512,326,940)		
Unappropriated retained earnings, end of the period		1,883,933,470	

Note 1: Dividend distribution is calculated based on the number of issued shares of 512,326,940 at the time of the resolution of the Board of Directors on March 31, 2026.

Note 2: Profit distribution shall be paid in cash in accordance with Article 26-1 of the Company's Articles of Incorporation, and the Board of Directors is authorized to adopt such by resolution.

Responsible Person:

Manager:

Accountant in Charge:

Cheng Uei Precision Industry Co., Ltd.

**Comparison Table of Amended Articles for the Procedures for
Asset Acquisition and Disposal**

Amended Article	Current Article	Description
Article 10, Paragraph 1 The calculation of the transaction amount mentioned in the preceding paragraph shall be handled in accordance with <u>Article 14-1</u> .	Article 10, Paragraph 1 The calculation of the transaction amount mentioned in the preceding paragraph shall be handled in accordance with Article 11-1.	A clerical error regarding the original article number is corrected.
Article 14, Paragraph 1 I. Items and Standards for Public Announcement and Filing (IV) Acquisition or disposal of equipment or its right-of-use assets for business use, where the counterparty is not a related party, and the transaction amount meets one of the following: 1. When the company's paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more. 2. For a <u>public company with paid-in capital of NT\$10 billion or more but less than NT\$50 billion</u> , the transaction amount reaches NT\$1 billion or more. 3. <u>For a public company with paid-in capital of NT\$50 billion or more, the transaction amount reaches 5% or more of the company's paid-in capital.</u>	Article 14, Paragraph 1 I. Items and Standards for Public Announcement and Filing (IV) Acquisition or disposal of equipment or its right-of-use assets for business use, where the counterparty is not a related party, and the transaction amount meets one of the following: 甲、 When the company's paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more. 乙、 For a public company with paid-in capital of NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.	The amendments were made in accordance with the FSC's letter Jin-Guan-Zheng-Shen No. 1140383333 dated July 24, 2025.

Amended Article	Current Article	Description
(V) Acquisition or disposal by the Company, which is engaged in the construction business, of real estate or its right-of-use assets for construction use where the counterparty is not a related party, and the transaction amount is less than NT\$500 million; among which, for those with paid-in capital of NT\$10 billion or more, disposing of real estate from self-constructed and completed building projects where the counterparty is not a related party, the transaction amount reaches NT\$1 billion or more. (VI) Acquisition of real estate through construction on own land, construction on leased land, joint construction and sharing of floor area, joint construction and sharing of proceeds, or joint construction and sharing of units, where the counterparty is not a related party, and the estimated transaction amount to be invested by the company is less than NT\$500 million. (VII) For a public company with paid-in capital of NT\$50 billion or more, the trading of government bonds, ordinary corporate bonds, and general financial bonds not involving equity (excluding subordinated bonds) on a stock exchange or at a securities firm's business premises, which do not fall under the categories specified in the proviso of subparagraph (8) and where the counterparty is not a related party, and the transaction amount reaches 5%	(V) Acquisition or disposal by the Company, which is engaged in the construction business, of real estate or its right-of-use assets for construction use where the counterparty is not a related party, and the transaction amount is less than NT\$500 million; among which, for those with paid-in capital of NT\$10 billion or more, disposing of real estate from self-constructed and completed building projects where the counterparty is not a related party, the transaction amount reaches NT\$1 billion or more. (VI) Acquisition of real estate through construction on own land, construction on leased land, joint construction and sharing of floor area, joint construction and sharing of proceeds, or joint construction and sharing of units, where the counterparty is not a related party, and the estimated transaction amount to be invested by the company is less than NT\$500 million.	

Amended Article	Current Article	Description
or more of the company's paid-in capital. (VIII) Asset transactions other than those specified in the preceding seven subparagraphs, disposal of creditor's rights by a financial institution, or investment in the mainland China area, where the transaction amount reaches 20% of the company's paid-in capital or NT\$300 million or more. However, the following cases are not subject to this limit: 1. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of our country. 2. For professional investors, the trading of securities on a stock exchange or at a securities firm's business premises; the subscription in the primary market of foreign government bonds, or ordinary corporate bonds and general financial bonds not involving equity (excluding subordinated bonds) that are offered and issued; the subscription or redemption of securities investment trust funds or futures trust funds; the subscription or repurchase of exchange-traded notes (ETNs); or the	(VII) Asset transactions other than those specified in the preceding six subparagraphs, disposal of creditor's rights by a financial institution, or investment in the mainland China area, where the transaction amount reaches 20% of the company's paid-in capital or NT\$300 million or more. However, the following cases are not subject to this limit: 1. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of our country. 2. For professional investors, the trading of securities on a stock exchange or at a securities firm's business premises; the subscription in the primary market of foreign government bonds, or ordinary corporate bonds and general financial bonds not involving equity (excluding subordinated bonds) that are offered and issued; the subscription or redemption of securities investment trust funds or futures trust funds; the subscription or repurchase of exchange-traded notes (ETNs); or the	

Amended Article	Current Article	Description
subscription of securities by a securities firm as required for underwriting business or in the capacity of an advisory coordinator for an Emerging Stock company in accordance with the regulations of the Taipei Exchange. 3. Trading of bonds with repurchase or resale conditions, or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises.	subscription of securities by a securities firm as required for underwriting business or in the capacity of an advisory coordinator for an Emerging Stock company in accordance with the regulations of the Taipei Exchange. 3. Trading of bonds with repurchase or resale conditions, or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises.	
Article 15, Paragraph 3 For companies whose shares have no par value or a par value other than NT\$10, the requirement of 20% of paid-in capital in these Procedures shall be calculated as 10% of equity attributable to owners of the parent; <u>the requirement of 5% of paid-in capital in these Procedures shall be calculated as 2.5% of equity attributable to owners of the parent</u>; the requirement of paid-in capital of NT\$10 billion in these Procedures shall be calculated as NT\$20 billion of equity attributable to owners of the parent; <u>and the requirement of paid-in capital of NT\$50 billion in these Procedures shall be calculated as NT\$100 billion of equity attributable to owners of the parent.</u>	Article 15, Paragraph 3 For companies whose shares have no par value or a par value other than NT\$10, the requirement of 20% of paid-in capital in these Procedures shall be calculated as 10% of equity attributable to owners of the parent; the requirement of paid-in capital of NT\$10 billion in these Procedures shall be calculated as NT\$20 billion of equity attributable to owners of the parent.	The amendments were made in accordance with the FSC's letter Jin-Guan-Zheng-Shen No. 1140383333 dated July 24, 2025.

CHENG UEI PRECISION INDUSTRY CO., LTD.

List Director and Independent Director Candidates

I. List of Director Candidates

NAME	EDUCATION	EXPERIENCE	CURRENT JOB	NUMBER OF SHARES HELD BY INSTITUTIONS	NAMES OF GOVERNMENTAL OR INSTITUTIONAL REPRESENTATIVES
T.C. Gou	Bachelor's Degree	Serves as <u>Chairman</u> for the following companies: • CHENG UEI PRECISION INDUSTRY CO., LTD. • FIT HOLDING CO., LTD. • SHINFOX ENERGY CO., LTD. • FOXLINK IMAGE TECHNOLOGY CO., LTD. • POWER QUOTIENT INTERNATIONAL CO., LTD. • GLORY SCIENCE CO., LTD. • CENTRAL MOTION PICTURE CORPORATION	Serves as <u>Chairman</u> for the following companies: • CHENG UEI PRECISION INDUSTRY CO., LTD. • FIT HOLDING CO., LTD. • SHINFOX ENERGY CO., LTD. • FOXLINK IMAGE TECHNOLOGY CO., LTD. • POWER QUOTIENT INTERNATIONAL CO., LTD. • GLORY SCIENCE CO., LTD. • CENTRAL MOTION PICTURE CORPORATION	100,535,228	HSIN HUNG INTERNATIONAL INVESTMENT CO., LTD.

NAME	EDUCATION	EXPERIENCE	CURRENT JOB	NUMBER OF SHARES HELD BY INSTITUTIONS	NAMES OF GOVERNMENTAL OR INSTITUTIONAL REPRESENTATIVES
T.C. Wang	Bachelor's Degree	Served as Director for: • CHENG UEI PRECISION INDUSTRY CO., LTD. Served as Supervisor for: • CHENG UEI PRECISION INDUSTRY CO., LTD. • FOUNDATION OF CLEAN PRODUCTION AND SUSTAINABILITY Served as Chairman for: • CORE PACIFIC DEVELOPMENT CORPORATION Served as Founding Chairman for: • TAIWAN OVERSEAS CHINESE CHAMBER OF COMMERCE Served as Founding & Honorary Chairman for: • CHINESE ECONOMIC REGIONAL STRATEGY DEVELOPMENT ASSOCIATION Served as Committee Member for: • COUNCIL FOR INDUSTRIAL & COMMERCIAL DEVELOPMENT (Advisor) Served as Board Member for: • CHINESE FINANCIAL AND ECONOMIC STRATEGY ASSOCIATION (DIRECTOR)	Serves as Director for: • CHENG UEI PRECISION INDUSTRY CO., LTD. Serves as Chairman for: • CORE PACIFIC DEVELOPMENT CORPORATION Serves as Supervisor for: • FOUNDATION OF CLEAN PRODUCTION AND SUSTAINABILITY Serves as Founding Chairman for: • TAIWAN OVERSEAS CHINESE CHAMBER OF COMMERCE Serves as Founding & Honorary Chairman for: • CHINESE ECONOMIC REGIONAL STRATEGY DEVELOPMENT ASSOCIATION Serves as Board Member for: • CHINESE FINANCIAL AND ECONOMIC STRATEGY ASSOCIATION (DIRECTOR) • Taiwan One Belt One Road Economic and Trade Promotion Association (Director)	100,535,228	HSIN HUNG INTERNATIONAL INVESTMENT CO., LTD.

NAME	EDUCATION	EXPERIENCE	CURRENT JOB	NUMBER OF SHARES HELD BY INSTITUTIONS	NAMES OF GOVERNMENTAL OR INSTITUTIONAL REPRESENTATIVES
		Taiwan One Belt One Road Economic and Trade Promotion Association (Director)			
James Lee	Master's Degree	Served as Director for: - CHENG UEI PRECISION INDUSTRY CO., LTD. Served as General Manager for: - CHENG UEI PRECISION INDUSTRY CO., LTD. (<i>Business Group</i>) - GLORY SCIENCE CO., LTD. Served as Chairman for: - WOLFPACK CO., LTD.	Serves as Director for: - CHENG UEI PRECISION INDUSTRY CO., LTD. - MICROLINK COMMUNICATIONS INC. Serves as Chairman for: - WOLFPACK CO., LTD.	3,210,621	FU LIN INTERNATIONAL INVESTMENT CO., LTD.
Eric Huang	Master's Degree	Served as Director & Business Group General Manager for: - CHENG UEI PRECISION INDUSTRY CO., LTD. Served as Board Member for: - PROCONN TECHNOLOGY CO., LTD. (Director)	Served as Director & Business Group General Manager for: CHENG UEI PRECISION INDUSTRY CO., LTD.	3,210,621	FU LIN INTERNATIONAL INVESTMENT CO., LTD.

NAME	EDUCATION	EXPERIENCE	CURRENT JOB	NUMBER OF SHARES HELD BY INSTITUTIONS	NAMES OF GOVERNMENTAL OR INSTITUTIONAL REPRESENTATIVES
YU- CHEN LO	College Degree	Served as <u>Supervisor</u> for: • CHENG UEI PRECISION INDUSTRY CO., LTD. Served as <u>Chairman</u> for: • FU LIAN INTERNATIONAL INVESTMENT CO., LTD. Served as <u>Board Member</u> for: • HSIN HUNG INTERNATIONAL INVESTMENT CO., LTD. (<i>Director</i>)	Served as <u>Chairman</u> for: • FU LIAN INTERNATIONAL INVESTMENT CO., LTD. Served as <u>Board Member</u> for: • HSIN HUNG INTERNATIONAL INVESTMENT CO., LTD. (<i>Director</i>)	915,953	FOXLINK TAIWAN INDUSTRY INTERNATIONAL CO., LTD.

II. List of independent director candidate

NAME	EDUCATION	EXPERIENCE	CURRENT JOB	SHAREHOLDING AMOUNT	THE REASONS WHY THE CANDIDATE IS NOMINATED AGAIN FOR THE INDEPENDENT DIRECTORSHIP FOR THREE CONSECUTIVE TERMS
Randy Lee	Master's Degree	Served as <u>Independent Director</u> for: • CHENG UEI PRECISION INDUSTRY CO., LTD. Served as <u>Board Member</u> for: • TOPLUS GLOBAL CO., LTD. (<i>Director</i>) • EASTERN BROADCASTING CO., LTD. (<i>DIRECTOR</i>) • EASTERN MEDIA INTERNATIONAL CORPORATION (<i>DIRECTOR</i>) • EASTERN HOME SHOPPING & LEISURE CO., LTD. (<i>DIRECTOR / COO</i>) • SEN SEN HOME SHOPPING CO., LTD. (<i>DIRECTOR</i>) Served as <u>Committee Member</u> for: • CHINESE CULTURE UNIVERSITY ALUMNI ASSOCIATION (<i>VICE CHAIRMAN</i>) • CHINESE CULTURE UNIVERSITY DEPARTMENT OF JOURNALISM ALUMNI ASSOCIATION (<i>CHAIRMAN</i>) Served as Chairman for: • ETtoday	Serves as <u>Independent Director</u> for: • CHENG UEI PRECISION INDUSTRY CO., LTD. Serves as <u>Board Member</u> for: • TOPLUS GLOBAL CO., LTD. (<i>Director</i>)	0	Possesses financial expertise and is well-versed in relevant laws and corporate governance practices, which will bring significant benefits to the Company.

NAME	EDUCATION	EXPERIENCE	CURRENT JOB	SHAREHOLDING AMOUNT	THE REASONS WHY THE CANDIDATE IS NOMINATED AGAIN FOR THE INDEPENDENT DIRECTORSHIP FOR THREE CONSECUTIVE TERMS
Chien-Chung Fu	Doctorate	Served as <u>Independent Director</u> for: • CHENG UEI PRECISION INDUSTRY CO., LTD. • SAUTECH TECHNOLOGY CO., LTD. Served as <u>Professor</u> for: • DEPARTMENT OF POWER MECHANICAL ENGINEERING, NATIONAL TSING HUA UNIVERSITY	Served as <u>Independent Director</u> for: • CHENG UEI PRECISION INDUSTRY CO., LTD. • SAUTECH TECHNOLOGY CO., LTD. Served as <u>Professor</u> for: • DEPARTMENT OF POWER MECHANICAL ENGINEERING, NATIONAL TSING HUA UNIVERSITY	0	Possesses a professional background in mechanical engineering and management, along with extensive experience as an independent director, which will bring significant benefits to the Company.
Chih-Yang Tseng	Doctorate	Served as <u>Independent Director</u> for: • CHENG UEI PRECISION INDUSTRY CO., LTD. Served as <u>Associate Professor</u> for: • DEPARTMENT OF ACCOUNTING, NATIONAL TAIWAN UNIVERSITY	Served as <u>Independent Director</u> for: • CHENG UEI PRECISION INDUSTRY CO., LTD. Served as <u>Associate Professor</u> for: • DEPARTMENT OF ACCOUNTING, NATIONAL TAIWAN UNIVERSITY	0	N/A

NAME	EDUCATION	EXPERIENCE	CURRENT JOB	SHAREHOLDING AMOUNT	THE REASONS WHY THE CANDIDATE IS NOMINATED AGAIN FOR THE INDEPENDENT DIRECTORSHIP FOR THREE CONSECUTIVE TERMS
Li-Chiu Chang	Doctorate	Served as <u>Professor</u> for: • DEPARTMENT OF WATER RESOURCES AND ENVIRONMENTAL ENGINEERING, TAMKANG UNIVERSITY	Serves as <u>Professor</u> for: • DEPARTMENT OF WATER RESOURCES AND ENVIRONMENTAL ENGINEERING, TAMKANG UNIVERSITY Serves as <u>Board Member / Trustee</u> for: • AGRICULTURAL ENGINEERING RESEARCH CENTER (<i>DIRECTOR</i>) • TAIPEI LIUKUNG AGRICULTURAL PRODUCTION AND MARKETING FOUNDATION (<i>DIRECTOR</i>) • NATIONAL SCIENCE AND TECHNOLOGY CENTER FOR DISASTER REDUCTION (<i>DIRECTOR</i>)	0	N/A

CHENG UEI PRECISION INDUSTRY CO., LTD.

New Director Candidates Concurrently Holding Positions In Other Companies

Director (Independent Director) Name	Concurrent Company Name and Position	Items Of Competitive Conduct In Which The Director Is Permitted To Engage	Period Of Competitive Conduct In Which The Director Is Permitted To Engage
HSIN HUNG INTERNATIONAL INVESTMENT CO., LTD. Representative: T.C. Gou	Serves as <u>Director</u> for: • CENTRAL MOTION PICTURE USA CORPORATION • LUMINYS SYSTEMS CORPORATION • PILOT TIME LIMITED • REMARKABLE FIRST LIMITED • WELL BENEFIT LIMITED Serves as <u>Chairman</u> for: • DEEPWATERS DIGITAL SUPPORT INC. • DU PRECISION INDUSTRY CO., LTD. • CMPC CULTURAL & CREATIVE CO., LTD. • CENTRAL MOTION PICTURE BADE CO., LTD. • CMPC CULTURAL AND CREATIVE CO., LTD. • CENTRAL MOTION PICTURE CORPORATION • CENTRAL MOTION PICTURE INTERNATIONAL CORPORATION LIMITED • CHENG UEI PRECISION INDUSTRY CO., LTD. • FIT HOLDING CO., LTD. • GLORY SCIENCE CO., LTD. • POWER QUOTIENT INTERNATIONAL CO., LTD. • XUNQIANG COMMUNICATION TECHNOLOGY CO., LTD. • FOXLINK INTERNATIONAL INVESTMENT LTD. • FOXLINK IMAGE TECHNOLOGY CO., LTD.	Companies with a business scope identical or similar to that of the Company	During the term of office serving as a director of the Company

Director (Independent Director) Name	Concurrent Company Name and Position	Items Of Competitive Conduct In Which The Director Is Permitted To Engage	Period Of Competitive Conduct In Which The Director Is Permitted To Engage
	• STUDIO A INC. • SHINFOX ENERGY CO., LTD. • HSIN HUNG INTERNATIONAL INVESTMENT CO., LTD. • SHIH FONG POWER CO., LTD. • YUANSHAN FOREST NATURAL RESOURCES CO., LTD. • YOUDE WIND POWER CO., LTD. • SYNERGY CO., LTD.		
HSIN HUNG INTERNATIONAL INVESTMENT CO., LTD. Representative: T.C. Wang	Serves as Chairman for: • CORE PACIFIC DEVELOPMENT CORPORATION	Companies with a business scope identical or similar to that of the Company	During the term of office serving as a director of the Company
FU LIN INTERNATIONAL INVESTMENT CO., LTD. Representative: James Lee	Serves as Director for: • MICROLINK COMMUNICATIONS INC. Serves as Chairman for: • WOLFPACK CO., LTD.	Companies with a business scope identical or similar to that of the Company	During the term of office serving as a director of the Company
FOXLINK TAIWAN INDUSTRY INTERNATIONAL CO., LTD. Representative: YU-CHEN LO	Serves as Director for: • WELL BENEFIT LIMITED • HSIN-HUNG INTERNATIONAL INVESTMENT CO., LTD. Serves as Chairman for: • FU LIAN INTERNATIONAL INVESTMENT CO., LTD.	Companies with a business scope identical or similar to that of the Company	During the term of office serving as a director of the Company
Randy Lee	Serves as Director for: • TOPLUS GLOBAL CO., LTD.	Companies with a business scope identical or similar to that of the Company	During the term of office serving as a director of the Company

Director (Independent Director) Name	Concurrent Company Name and Position	Items Of Competitive Conduct In Which The Director Is Permitted To Engage	Period Of Competitive Conduct In Which The Director Is Permitted To Engage
Chien-Chung Fu	Serves as <u>Independent Director</u> for: • SAUTECH TECHNOLOGY CO., LTD.	Companies with a business scope identical or similar to that of the Company	During the term of office serving as a director of the Company
Li-Chiu Chang	Serves as <u>Director</u> for: • AGRICULTURAL ENGINEERING RESEARCH CENTER • TAIPEI LIUKUNG AGRICULTURAL PRODUCTION AND MARKETING FOUNDATION (DIRECTOR) • NATIONAL SCIENCE AND TECHNOLOGY CENTER FOR DISASTER REDUCTION	Companies with a business scope identical or similar to that of the Company	During the term of office serving as a director of the Company

Cheng Uei Precision Industry Co., Ltd.

Articles of Incorporation

CHAPTER I. GENERAL PROVISIONS

- Article 1. Organized in accordance with the provisions of the Company Act, the Company is named 正崙精密工業股份有限公司, and its English name is Cheng Uei Precision Industry Co., Ltd.
- Article 2. Businesses of the Company are shown at left:
1. CA02010 Manufacture of Metal Structure and Architectural Components
 2. CB01010 Mechanical Equipment Manufacturing
 3. CB01030 Pollution Controlling Equipment Manufacturing
 4. CB01990 Other Machinery Manufacturing
 5. CC01020 Electric Wires and Cables Manufacturing
 6. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
 7. CC01040 Lighting Equipment Manufacturing
 8. CC01060 Wired Communication Mechanical Equipment Manufacturing
 9. CC01070 Wireless Communication Mechanical Equipment Manufacturing
 10. CC01080 Electronics Components Manufacturing
 11. CC01090 Manufacture of Batteries and Accumulators
 12. CC01101 Restrained Telecom Radio Frequency Device and Materials Manufacturing
 13. CC01110 Computer and Peripheral Equipment Manufacturing
 14. CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing
 15. CD01030 Motor Vehicles and Parts Manufacturing
 16. CD01040 Motorcycles and Parts Manufacturing
 17. CD01050 Bicycles and Parts Manufacturing
 18. CD01990 Other Transport Equipment and Parts Manufacturing
 19. CE01010 General Instrument Manufacturing
 20. CE01030 Optical Instruments Manufacturing
 21. CE01990 Other Optics and Precision Instrument Manufacturing
 22. CI01010 Rope, Cable and Net Manufacturing
 23. CQ01010 Mold and Die Manufacturing
 24. E601020 Electric Appliance Installation

25. E603090 Lighting Equipment Construction
26. E701010 Telecommunications Engineering
27. E801010 Indoor Decoration
28. F107990 Wholesale of Other Chemical Products
29. F111090 Wholesale of Building Materials
30. F113050 Wholesale of Computers and Clerical Machinery Equipment
31. F118010 Wholesale of Computer Software
32. F207990 Retail Sale of Other Chemical Products
33. F211010 Retail Sales of Building Materials
34. F213030 Retail Sales of Computers and Clerical Machinery Equipment
35. F214030 Retail Sale of Motor Vehicle Parts and Motorcycle Parts, Accessories
36. F214040 Retail Sales of Bicycle and Component Parts Thereof
37. F214990 Retail Sales of Other Traffic Means of Transport and Component Parts Thereof
38. F218010 Retail Sales of Computer Software
39. F401021 Restrained Telecom Radio Frequency Equipment and Materials Import
40. G801010 Warehousing and Storage
41. I102010 Investment Consultancy
42. I301010 Information Software Services
43. J101050 Sanitary and Pollution Controlling Services
44. J101060 Wastewater (Sewage) Treatment
45. ZZ9999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3. With the approval of the Board of Directors, the Company may provide endorsements/guarantees in light of business relationships. Such operations must be handled in accordance with the Company's implementation methods for endorsements and guarantees.

Article 4. The Company has established its headquarters in New Taipei City. When necessary, branches or subsidiaries may be established domestically and abroad by resolution of the Board of Directors. The Company engages in reinvestments domestically and abroad. When acting as a limited liability shareholder of a company, its total investment is not subject to the 40% restriction on paid-in share capital per Article 13 of the Company Act.

Article 5. Announcement methods of the Company shall be handled in accordance with Article 28 of the Company Act.

CHAPTER II. SHARES

Article 6. Total capital of the Company is NTD 7 billion divided into 700 million shares or ten New Taiwan dollars per share and the Board of Directors is authorized to issue in installments, as needed.

The capital amount in the preceding paragraph shall set aside NTD 500 million for the issuance of employee stock option certificates for a total of fifty thousand shares at ten New Taiwan Dollars per share. These may be issued in installments in accordance with the resolutions of the Board of Directors.

In the event that the Company's shares are allowed to be repurchased by the Company in accordance with the law, the Board of Directors is authorized to do so in accordance with other corresponding regulations.

Article 6-1. For shares purchased by the Company, transfer counterparties may include employees of parents or subsidiaries of the company meeting certain specific requirements. The Board of Directors is authorized to decide such conditions and methods of transfer.

Issuance of the Company's employee stock option certificates may be made to counter parties including employees of parents or subsidiaries of the Company meeting certain specific requirements. The Board of Directors is authorized to decide on such conditions and methods of issuance.

Issuance of the Company's new restricted employee shares may be made to counter parties including employees of parents or subsidiaries of the Company meeting certain specific requirements. The Board of Directors is authorized to decide such conditions and methods of distribution.

The Company's cash capital increases and issuance of new shares reserved for employee purchase may be made to counter parties including employees of parents or subsidiaries of the Company meeting certain specific requirements. The Board of Directors is authorized to decide such conditions and methods of purchase.

Article 7. The Company's stocks are all registered, signed or stamped by the Director representing the Company and issued after obtaining certification according to law. Its shares are exempted from being in the form of printed stocks, but the centralized securities custodial institution must be contacted for registration.

Article 8. Except as otherwise provided by laws and regulations, the stock affairs of the Company should be handled in accordance with the guidelines for the handling of shares of publicly issued companies as issued by the competent authority.

Article 9. Entries in the register of shareholders shall be suspended within 60 days before the General Meeting of Shareholders, within 30 days before an interim shareholders' meeting, or within 5 days before the base date when the Company has decided to distribute dividends and bonuses or other benefits.

CHAPTER III. SHAREHOLDERS' MEETING

Article 10. Shareholders' meetings of the Company are of two types, namely general

meetings and interim meetings. The general meeting is to be held once a year by the Board of Directors in accordance with the law within six months after the end of each fiscal year. Interim meetings will be convened when necessary in accordance with the relevant laws and regulations.

The Company may convene its shareholders' meetings by video conference or by other methods as announced by the central competent authority.

Article 11. The shareholders' meeting shall be presided over by the Chairperson of the Board of Directors of the Company as presiding chair. When the chairperson is absent, the chairperson shall appoint one of the directors to act as chair. If such a representative is not appointed, the directors shall recommend one person from among themselves to act as chair. If the shareholders' meeting is convened by someone other than the Board of Directors, the convening party shall chair the meeting. When there are two or more conveners, one person from among them should serve as chair.

Article 12. If a shareholder is unable to attend the shareholders' meeting for any reason, a proxy may be entrusted to attend by executing a power of attorney issued by the Company and stating therein the scope of power authorized to the proxy. Except as provided by Article 177 of the Company Act, the means of shareholders' entrusted attendance shall be subject to the provisions of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies as issued by the competent authority.

Article 13. Shareholders of the company have one vote per share except as otherwise provided by laws and regulations.

Article 14. Unless otherwise stipulated by the Company Act, the resolutions of the shareholders' meeting shall be attended by shareholders representing more than half of the total number of issued shares, and shall be implemented with more than half of the voting rights of the shareholders present.

Shareholders of the Company may also exercise their voting rights electronically. Shareholders who exercise their voting rights electronically are deemed to have attended the shareholders' meeting in person; and relevant matters are to be handled in accordance with the laws and regulations.

Article 15. The resolutions of a shareholders meeting shall be recorded in the meeting minute and the meeting minutes shall be signed or sealed by the chair of the meeting. Furthermore, a copy of the minutes shall be distributed to each shareholder within 20 days after the meeting; the distribution of the minutes of the shareholders' meeting can be done in the form of announcements. The minutes of shareholders' meeting shall record the date and place of the meeting, the name of the chairperson, the method of adopting resolutions and a summary of the essential points of the proceedings and the results of the meeting. The minutes shall be

continually maintained throughout the existence of the Company.

CHAPTER IV. DIRECTORS AND AUDIT COMMITTEE

Article 16. The Company shall have between 7 and 9 directors serving three-year terms. Adopting a candidate nomination system, the Board of Directors shall be elected by the shareholders' meeting from a list of director candidates and may be re-elected. Shares held by all directors shall not be below a certain percentage of the total issued shares of the Company. This percentage is to be in accordance with regulations set by the competent authority.

Among the number of directors in the preceding paragraph, the number of independent directors shall not be fewer than three. Adopting a candidate nomination system, the shareholders' meeting shall select them from a list of candidates for independent directors. Regarding independent directors' professional qualifications, shareholding, part-time restrictions, nomination and selection methods, and other compliance matters, they shall be handled in accordance with the relevant regulations of the securities authority.

Article 17. The Board of Directors is to be organized by the directors. The Board shall elect a chairperson from among the directors at a meeting attended by over two-thirds of the directors and approved by more than half of the directors present. In the event that the chairperson requests leave or is unable to exercise his or her powers for any reason, the chairperson shall designate a director to act as his or her proxy. If the chairperson does not designate such a stand-in, the directors will choose a representative from among themselves.

Article 18. Except for the first meeting of each newly elected Board of Directors or when convening in accordance with Article 203 of the Company Act, remaining meetings of the Board of Directors shall be convened by the chairperson and he or she shall concurrently serve as presiding chair. Unless otherwise specified by the Company, resolutions shall be attended by more than half of the directors and should require the consent of more than half of the directors present. When a director cannot attend the board of directors for some reason, then subject to the provisions of Article 205 of the Company Act a power of attorney may be issued entrusting another director to attend as representative. This shall be limited to appointment of one such person as representative. In case a meeting of the board of directors is held via a visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

The notice of the convening of the Board of Directors can be done by written notification, fax or electronically.

Article 19. The functions and powers of the Board of Directors are as follows:

4. Review of business policies and medium and long-term development plans; review and supervision of annual business plans.
5. Proposal of budgets and of final accounts.
6. Formulation of planned capital increases and decreases.
7. Proposals concerning profit distributions or covering of losses.
8. Proposals for important external contracts.
9. Proposals of amendments to the Company's Articles of Incorporation.
10. Compilation of organizational rules and important business rules for the Company.
11. Establishment and disestablishment of branches; drafting of reorganizations or dissolutions.
12. Appointment and removal of the President and of vice-presidents of the Company.
13. Convening of meetings of shareholders.
14. Proposals of purchases and disposals of important property of the Company.
15. Compilation of external endorsements/guarantees and external investment cases of the Company.
16. Proposals for capitalization of dividends bonuses or capital reserves.
17. Functions and powers as stipulated by Article 202 of the Company Act.
18. Cash distributions of capital reserves in the form of profit distributions or legal reserves.

Article 20. When vacancies among directors reach one-third, the Board of Directors shall convene a by-election of the shareholders' meeting in accordance with the law. The corresponding term of office shall be limited to the time required to fulfill those of the original appointments.

Article 21. The proceedings of a meeting of the Board of Directors shall be recorded in the meeting minutes and the meeting minutes shall be signed or sealed by the chair of the meeting. Furthermore, a copy of the minutes shall be distributed to each director within 20 days after the meeting. The minutes of the proceedings should record the date and place of the meeting, the name of the chair, the method of adopting resolutions and a summary of the essential points of the proceedings and their results. The minutes shall be continually maintained throughout the existence of the Company.

Article 22. In case no election of new directors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office.

The Company has set up an Audit Committee to replace the authority of supervisors in accordance with Article 14-4 of the Securities and Exchange Act. The

Audit Committee shall be composed exclusively of independent directors and its number not less than three. Among them, one should act as convener and the exercise of associated powers and related matters shall be handled in accordance with relevant laws and regulations and shall be separately determined by the Board of Directors.

Article 23. With respect to the remuneration of all directors, the Board of Directors is authorized to reach an agreement according to the usual standards of the industry. In addition, the Company may purchase liability insurance for directors, to mitigate the risk of directors being sued by shareholders or other related parties due to the execution of their duties in accordance with the law.

CHAPTER V. MANAGERS

Article 24. The Company may have a number of presidents, vice-presidents, chief executive officers, and Group general managers and deputy general managers. Their appointment, dismissal and remuneration shall be handled in accordance with Article 29 of the Company Act.

CHAPTER VI. ACCOUNTING

Article 25. At the end of each fiscal year, the Company's Board of Directors shall prepare (1) a business report; (2) financial statements; and (3) various schedules such as profit distribution or loss off-setting proposals, etc.

Article 26. If the Company generates profit in a fiscal year (where profit refers to pre-tax earnings before deducting employee and director remuneration), it shall allocate no less than 6% as employee remuneration (of which no less than 2% of the profit shall be distributed as remuneration to junior employees) and no more than 3% as director remuneration. However, when the Company has accumulated losses, the reserves for covering the losses shall be retained in advance.

Remuneration of employees as per the preceding paragraph can be made in stock or cash; payment counterparties may include employees of parents or subsidiaries of the Company meeting certain specific requirements. The Board of Directors is authorized to decide such conditions and methods of distribution. The remuneration of directors can only be paid in cash.

The preceding two items shall be implemented by resolutions of the Board of Directors and reported to the shareholders' meeting.

Article 26-1. If there is a surplus in the Company's annual final accounts, it shall first pay taxes to make up for the accumulated losses. A further 10% withdrawal is the legal reserve, but this is not the case when the legal reserve has reached the total paid-in capital of the Company. The remainder is subject to a proposal by the Board of

Directors as profit distributions and submitted to the shareholders' meeting for a resolution to distribute dividends to shareholders.

If distribution of the profit, legal reserve and capital reserve in the preceding paragraph are to be issued in cash, they shall be authorized for distribution by resolution of the Board of Directors with at least two-thirds of the directors present and more than half of the attending directors in agreement and this shall be reported to the shareholders meeting.

The Company operates in information and communication-related industries and is in the growth stage of the Company's life cycle. Therefore, in order to match the overall environment and the characteristics of industry growth and to achieve the Company's goal of sustainable operations and stable operating performance, the Company's dividends policy directs that not more than 90% of the company's distributable earnings will be distributed to shareholders in the form of dividends. Furthermore and in line with the future capital expenditure budget and capital demand situation, the cash dividends portion of the Company's dividends will not be less than 20%. When distributing profits, aside from the legal reserve stipulated by law, the Company shall abide by Article 41, Paragraph 1 of the Securities and Exchange Act in applying deduction amounts to shareholders' equity occurring in the current year (e.g., unrealized losses of financial products, cumulative conversion adjustments, etc.) Since the current year's after-tax profit and the previous period's undistributed profit would allocate the same amount of special reserve, no such distribution would be made. When reversals are made to deduction amounts applied to shareholders' equity, the reversal portion of the profit may be distributed.

CHAPTER VII.SUPPLEMENTARY PROVISIONS

Article 27. Matters not stipulated in these Articles of Incorporation shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 28. These Articles were established on June 17, 1986.

The first amendment to the Articles, July 1, 1986.

The second amendment to the Articles, June 6, 1987.

The third amendment to the Articles, March 16, 1990.

The fourth amendment to the Articles, December 17, 1995.

The fifth amendment to the Articles, January 9, 1996.

The sixth amendment to the Articles, April 12, 1996.

The seventh amendment to the Articles, September 16, 1996.

The eighth amendment to the Articles, January 17, 1997.

The ninth amendment to the Articles, May 28th, 1997.

The tenth amendment to the Articles, June 11, 1998.
The eleventh amendment to the Articles, June 25th, 1999.
The twelfth amendment to the Articles, June 2, 2000.
The thirteenth amendment to the Articles, June 8, 2001.
The fourteenth amendment to the Articles, May 30, 2002.
The fifteenth amendment to the Articles, May 30, 2003.
The sixteenth amendment to the Articles, June 3rd, 2004.
The seventeenth amendment to the Articles, June 10, 2005.
The eighteenth amendment to the Articles, June 14, 2006.
The nineteenth amendment to the Articles, June 13, 2007.
The twentieth amendment to the Articles, June 20, 2008.
The twenty-first amendment to the Articles, June 10, 2009.
The twenty-second amendment to the Articles, June 14, 2010.
The twenty-third amendment to the Articles, June 17, 2011.
The twenty-fourth amendment to the Articles, June 12, 2012.
The twenty-fifth amendment to the Articles, June 11, 2013.
The twenty-sixth amendment to the Articles, June 12, 2014.
The twenty-seventh amendment to the Articles, June 8, 2016.
The twenty-eighth amendment to the Articles, June 8, 2017.
The twenty-ninth amendment to the Articles, June 12, 2019.
The thirtieth amendment to the Articles, June 21, 2022.
The thirty-first amendment to the Articles, May 31, 2023.
The thirty-second amendment was made on May 29, 2025.

Cheng Uei Precision Industry Co., Ltd.

Rules of Procedure for Shareholders' Meeting

1. Unless otherwise provided by the laws and regulations, shareholders' meetings of the Company should be handled in accordance with these Rules.
2. Shareholders' Meetings of the Company shall have a visitors' book for the attending shareholders to sign in or the attending shareholders shall hand in sign-in cards instead. The number of attending shares is calculated based on the signature book or the handed in sign-in cards.
3. Attendance and voting at a shareholders meeting shall be calculated based on the number of shares.
4. The venue for TWSE and TPEx-listed shareholders' meetings shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.
5. If the shareholders meeting is convened by the Board of Directors, the chairperson shall be the presiding chair. When the chairperson of the board is on leave or for any reason unable to perform the duties of chairperson, the vice-chairperson shall act in place of the chairperson; if there is no vice-chairperson or the vice chairperson is also on leave or for any reason unable to exercise the powers of vice chairperson, the chairperson shall appoint one of the managing directors to act, or, if there are no managing directors, one of the directors shall be appointed to act as chair. If no such designation is made by the chairperson, the managing directors or directors shall select one person from among themselves to serve as chair.

If the shareholders' meeting is convened by a convening party other than the Board of Directors, the convener shall be the presiding chair.
6. The Company may appoint the designated counsel, CPAs or other related persons to attend the meeting.

Staff handling the administrative affairs of a shareholders meeting shall wear identification cards or arm bands.
7. The Company shall record or videotape the entire proceedings of the shareholders' meeting and keep it for at least one year.
8. When the meeting time has arrived, the presiding chair shall immediately announce the meeting. However, if the number of shareholders present does not represent more than half of the total issued shares, the presiding chair may announce a postponement of the meeting. The number of postponements is limited to two and the total postponement time shall not exceed one hour. If the quorum is not met after two postponements, 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.

By the end of such meeting, if number of shares represented by the attending shareholders has already constituted more than one half of the outstanding shares, the presiding chair may put the tentative resolution to the vote at the general meeting again in accordance with Article 174 of Taiwan's Company Act.

9. If the shareholders' meeting is convened by the Board of Directors, its agenda shall be set by the Board of Directors. The meeting shall be conducted according to the scheduled agenda, and shall not be changed without the resolution of the shareholders' meeting. If the shareholders' meeting is convened by a convening party other than the Board of Directors, the provisions of the preceding paragraph shall apply.

The agenda set out in the previous two items shall not be declared adjourned by the presiding chair without a resolution before the proceedings are over (including extraordinary motions).

If the presiding chair announces the adjournment of the meeting in violation of the rules of procedure, then with the approval of more than half of the voting rights of shareholders present, one person may be elected as presiding chair to continue the meeting.

After the meeting is adjourned, shareholders may not elect a new presiding chair to continue the meeting at the meeting site or at another venue.

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 presiding 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 contents of the speech do not correspond to the subject given on the speaker's slip, the content of the speech shall prevail.

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 violations.

11. Unless otherwise permitted by the chairperson, each shareholder shall not speak more than twice concerning the same item and each speech shall not last more than 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

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

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.

13. After an attending shareholder has spoken, the presiding chair may respond in person or direct relevant personnel to make a response.
14. When the presiding chair is of the opinion that a proposal has been discussed sufficiently for voting to proceed, the presiding chair may announce the closure of the discussion and call for a vote.
15. The examiners and counting staff of votes on motions shall be appointed by the presiding chair, but the examiners should have shareholder status. The results of the voting shall be reported on the spot and recorded.
16. During the meeting, the presiding chair may announce a break at his or her discretion.
17. Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of voting, if there is no objection after consultation by the presiding chair, then the measure shall be deemed as passed and its effect shall be the same as voting.
18. When there is an amendment or 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.
19. The presiding 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."

Cheng Uei Precision Industry 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 and supervisors shall be conducted in accordance with these Procedures.

Article 2. The overall composition of the board of directors shall be taken into consideration in the selection of this Corporation's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

- I. Basic conditions and values: Gender, age, nationality, culture and so on.
- II. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills and industry experience.

Each board member shall have the necessary knowledge, skill and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:

- I. The ability to make judgments about operations.
- II. Accounting and financial analysis ability.
- III. Business management ability.
- IV. Crisis management ability.
- V. Knowledge of the industry.
- VI. An international market perspective.
- VII. Leadership ability.
- VIII. Decision-making ability.

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

The Board of Directors of this Corporation shall consider adjusting its composition based on the results of performance evaluation.

Article 3. The qualifications for the independent directors of this Corporation shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. The selection of independent directors of this Corporation shall comply with the provisions of Articles 5, 6, 7, 8, and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

Article 4. Elections of both directors and supervisors 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. To facilitate examination of the qualifications and the educational and professional backgrounds of director candidates, as well as whether or not there are any items listed in Article 30 of the Company Act, proofs of other qualifications shall not be added arbitrarily and the review results shall be provided to shareholders for reference so as to select suitable directors.

When the number of directors falls below five due to the dismissal of a director for any reason, the company shall hold a director by-election at the next following shareholders meeting. When the number of directors falls short by one-third of the total number prescribed by the articles of incorporation, the company shall convene a special shareholders meeting within 60 days of the occurrence of that fact to hold a director by-election.

When there are an insufficient number of independent directors, then a director by-election shall be held at the next following shareholders' meeting in accordance with provisions of Article 14-2 Paragraph 1 of the Securities and Exchange Act, relevant regulations under the Taiwan Stock Exchange Corporation Rules Governing Review of Securities Listings, or those stipulated in Article 8 of "Specific identification standards for each item not suitable for listing on the over-the-counter market under Article 10, Item 1 of the Rules Governing the Review of Securities for Trading on the TPEX" of the Taipei Exchange. When all independent directors have been dismissed, the Company shall convene a special shareholders meeting to hold a by-election within 60 days from the date on which the fact occurred.

- Article 5. An accumulative voting system shall be adopted in the election of directors of the Company. The number of votes exercisable with respect to one share shall be the same as the number of directors to be elected and the total number of votes per share may be consolidated for election of one candidate or may be split for election of two or more candidates.
- Article 6. The Board of Directors shall prepare ballots equal to the number of directors to be elected, and append their weightings, for distribution to shareholders attending the shareholders' meeting. The name of the elector may be replaced by the attendance number printed on the ballot paper.
- Article 7. Voting rights going toward directors of the Company shall be calculated for independent directors and non-independent directors separately in accordance with the number of directors stipulated in the Company's Articles of Incorporation. Those candidates receiving the greatest numbers of electoral votes as represented by the electoral votes obtained shall be elected in turn. If two or more candidates receive equal numbers of votes and are in excess of the prescribed quota, those with equal numbers of votes shall be decided by drawing lots and the presiding chair shall draw lots on behalf of those not in attendance.
- Article 8. When the election begins, the presiding chair shall designate a number of monitors and tallying personnel with shareholder status to perform various related duties. The ballot box shall be prepared by the Board of Directors and shall be inspected by the monitors in public before voting is initiated.

- Article 9. If a selected candidate is a shareholder, the voting individual must fill in the name and shareholder account number of the selected candidate in the "selected candidate" column of the ballot. If not a shareholder, the name and ID document number of the selected candidate must be filled in as well. However, when the selected candidate is a governmental or institutional shareholder, the name of the government or institutional entity should be filled in in the voter's "selected candidate" column. When there are several such representatives, the names of the representatives should be added separately.
- Article 10. A ballot will be deemed invalid under any of the following circumstances:
1. Not using ballots prepared by the Board of Directors.
 2. Putting blank ballots into the ballot box.
 3. The handwriting is illegible or has been altered.
 4. If a selected candidate is a shareholder and the associated account name and shareholder account number do not match the roster of shareholders; if the selected candidate is not a shareholder or his or her name and identification document number do not match after verification.
 5. Other wording is inserted in addition to the account name (name) or shareholder account number (identification document number).
 6. The names of selected candidates are the same as those of other shareholders but the shareholder account numbers or identification document numbers are not filled in for identification.
 7. Selected candidates do not appear in the list of nominated candidates.
- Article 11. Ballots will be opened on site after voting and the ballot results should be announced on site by the chair or master of ceremonies, including the list of elected directors and their respective votes received. The ballots for the election mentioned in the preceding paragraph shall be sealed and signed by the monitors and shall be held in a secure location for at least one year. However, if a shareholder institutes legal proceedings in accordance with Article 189 of the Company Act, the relevant audio or video recordings shall be retained until the legal proceedings are concluded.
- Article 12. Elected directors shall be given separate notices of election by the Company's Board of Directors.
- Article 13. These Procedures shall come into force after approval by the shareholders' meeting; the same shall apply to amendments thereof.

Cheng Uei Precision Industry Co., Ltd.

Shareholdings of Directors

I. Minimum number of shares to be held by all directors and a detailed list of the numbers of shares held in the shareholders' register

Unit: Shares

Position	Minimum number of shares held	Number of shares registered in the shareholders' register
Director	16,394,462	104,661,802

II. Statement of director shareholdings

Unit: Shares

Position	Account name	Number of Shares Registered in The Shareholders' Register
Chairperson	Hsin Hung International Investment Co., Ltd. Representative: T.C. Gou	100,535,228
Director	Hsin Hung International Investment Co., Ltd. Representative: T.C. Wang	100,535,228
Director	Foxlink International Investment Co., Ltd. Representative: James Lee	3,210,621
Director	Foxlink International Investment Co., Ltd. Representative: Eric Huang	3,210,621
Director	Foxlink Taiwan Industry Co., Ltd. Representative: Chen-Phan Pu	915,953
Independent Director	Randy Lee	0
Independent Director	Chien-Chung Fu	0
Independent Director	Jing-Mi Tang	0
Independent Director	Chih-Yang Tseng	0

Remarks: The date of suspension of transfer for the 2026 shareholders' meeting was April 26, 2026.