Stock Code: 2497

Website for information declaration: mops.twse.com.tw/mops/#/web/home

Company website: www.e-lead.com

怡利電子工業股份有限公司

E-LEAD ELECTRONIC CO.,LTD.

2026 ANNUAL SHAREHOLDERS' MEETING

Handbook

Meeting Time: 9:00 a.m., 17 June 2026

Location: No. 37, Gongdong 1st Rd., Xidi Vil., Shengang Township, Changhua County, Taiwan (R.O.C.) (The canteen of Chuansing Factory)

Virtual conferencing platform:

TDCC Shareholders' e-Meeting Platform (https://www.stockvote.com.tw/evote/index.htmal)

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E-LEAD ELECTRONIC CO., LTD.

Procedure for the 2026 Annual Shareholders' Meeting

I. Call the Meeting to Order

II. Chairperson's Remarks

III. Management Reports

IV. Ratification Items

V. Elections

VI. Extraordinary Motions

VII. Adjournment

E-LEAD ELECTRONIC CO., LTD.

Agenda of 2026 Annual Shareholders' Meeting

Meeting Format: Physical Shareholders' Meeting with the Assistance of Video Conferencing

Time and Date: 9:00 a.m., 17 June 2026 (Wednesday)

Location: No. 37, Gongdong 1st Rd., Xidi Vil., Shengang Township, Changhua County, Taiwan (R.O.C.) (The canteen of Chuansing Factory)

I. Call the Meeting to Order

II. Chairperson's Remarks

III. Management Reports:

1. 2025 Business Report and 2026 Business Plans.
2. Audit Committee's Review Report on the 2025 Financial Statements.
3. Report on the distribution and evaluation of employees' remuneration and directors' remuneration for 2025.
4. Report on the payment of directors' remuneration for 2025.
5. Report on the lending of funds to subsidiaries for 2025.
6. Report on endorsements and guarantees for subsidiaries for 2025.
7. Report on major transactions between related parties for 2025.
8. Report on the implementation status of the Company's first private placement of common shares in 2026.

IV. Ratification Items:

1. Ratification of the 2025 Business Report and Financial Statements.
2. Ratification of the 2025 Earnings Distribution.

V. Elections:

Election of Directors and Independent Directors.

VI. Extraordinary Motions

VII. Adjournment

III. Management Reports

1. 2025 Business Report and 2026 Business Plans

Dear shareholders:

In 2025, amid the intense price competition driven by severe market saturation in China and the decline in new vehicle sales in Indonesia due to political uncertainties, the Company demonstrated strong operational resilience. Annual revenue reached NT$4.467 billion, representing a slight decrease of 3% compared with the prior year. Nevertheless, order intake for new projects continued to grow, providing solid momentum for future growth. Looking ahead to 2026, the external operating environment remains highly uncertain. In addition to the normalization of price competition in China, uncertainties surrounding U.S. tariff policies and significant increases in raw material prices, among other adverse factors, continue to pose challenges. In response, the Company has adopted strategies aimed at enhancing its core competitiveness by strengthening cost control, shortening time-to-market for new products, and actively expanding into new markets to mitigate the impact of these unfavorable conditions. To ensure the Company's leading position in the global automotive electronics industry, we will further strengthen our strategic deployment through the following three key initiatives:

1. Strengthening the Company's Foundation: Advancing Digital Transformation and Risk Management from the Inside Out

   (1) AI-driven efficiency transformation: In the prior year, the Company focused on introducing AI tools to optimize and accelerate management processes, research and development, production scheduling, shorten hardware and software development cycles, enhance testing accuracy, and improve document processing efficiency. In the current year, we are actively deploying agent-based AI solutions, enabling AI to evolve from a passive support tool into an active manager of operational workflows. This transition is expected to substantially reduce management costs while improving overall management quality.

   (2) Flexible supply chain management: The Company continues to strengthen its bargaining power with key suppliers and has established a multi-sourcing procurement framework to mitigate risks arising from rising raw material prices, thereby ensuring margin stability.

   (3) Risk management mechanisms: We closely monitor global exchange rate fluctuations and tariff developments to enhance financial and operational flexibility in response to changing external conditions.

2. Deepening Product Portfolio Expansion: Building Solutions for Traditional Four-Wheel Vehicles, Non-Four-Wheel and Special Vehicles, and Drones

   (1) Consolidating leadership in AR HUD: Leveraging our leading market position in China, we will further enhance AR HUD technologies and accelerate the global deployment of our proprietary 3D AR HUD solutions. We aim to secure OEM projects related to AI virtual personal assistants (AI VPA) and PHUD, providing automakers with comprehensive intelligent cockpit solutions.

   (2) Cross-domain intelligent applications: Beyond the traditional four-wheel passenger vehicle segment, the Company is extending its technologies into two-wheel motorcycles, special-purpose vehicles, and drone applications to develop new niche markets.

3. Global Business Strategy: Capturing Opportunities from Non-China Supply Chains and Emerging Markets

   (1) “Alternative supplier” advantage in Europe and the United States: The Company is actively leveraging supply chain restructuring opportunities arising from U.S. tariff developments by positioning itself as a leading non-China supply chain alternative. We aim to accelerate qualification and certification processes with Tier 1 international automotive manufacturers.

   (2) Deepening presence in the Indian market: India has become the world’s third-largest automotive market. The Company plans to further expand its presence in India by establishing close partnerships with local automakers and replicating its successful experiences in Southeast Asia and China.

The year 2026 will be one of both challenges and opportunities. While uncertainty in the global economic environment continues to increase, this period also presents an opportunity for companies with strong technological moats and global deployment capabilities to distinguish themselves. The Company is well prepared to address these challenges and will continue to create long-term value for customers through technological leadership and business model innovation, striving to deliver sustainable growth and solid results.

1. 2025 Business Performance

(1) Operating Revenue: The Company’s consolidated net revenue for 2025 amounted to approximately NT$4.467 billion, representing a decrease of 3% compared with 2024.

(2) Operating Expenses: The Company’s consolidated operating expenses for 2025 amounted to approximately NT$695 million, representing a decrease of 7% compared with 2024.

(3) Profitability: The Company’s consolidated net income after tax for 2025 amounted to approximately NT$287 million, representing a decrease of 24% compared with 2024.

(4) Analysis of Financial Income, Expenses, and Profitability

Unit: in NT$ thousand

Analytical Items	2025	2024
	Consolidated	Consolidated
Net Operating Revenue	4,467,308	4,623,396
Operating Cost	(3,324,258)	(3,425,969)
Gross profit	1,143,050	1,197,427
Operating Expense	(695,039)	(748,532)
Operating Income	448,011	448,895
Non-Operating Income and Expense	(58,711)	20,385
Income Before Tax	389,300	469,280
Income Tax Expense	(102,051)	(89,778)
Net Income	287,249	379,502
Other Comprehensive Income (Net of Tax) for the Current Period	30,067	70,153
Total Comprehensive Income	317,316	449,655
Basic Earnings per Share (NT$)	2.37	3.09
Return on Assets (%)	6.89	8.94
Return on Equity (%)	11.80	16.15
Net Profit Margin (%)	6.43	8.21

(5) Achievements in Research and Development Projects and Product Development

1. 3D ARHUD AR creator
2. E-mirror

2. Outline of the Business Plan for 2026

(1) Business Strategy and Marketing Policy

1. Leverage AI tools to enhance operational efficiency.
2. Integrate Group resources to accelerate the advancement of non-traditional four-wheel electronic products.
3. Expand the results of cross-industry alliances to capture business opportunities within non-red supply chains.
4. Pursue high-end HUD projects with automotive manufacturers.

(2) Research and Development Projects and Product Development Plan

1. Automotive drones.
2. Heavy-duty truck vision assistance systems.
3. Two-stroke engine ignition systems.
4. Two-stroke engine fuel supply systems.
5. Integrated two-stroke engine systems for drones.

3. The Company's Future Development Strategy, and the Effect of External Competition, the Legal Environment, and the Overall Business Environment

We have established three well-developed production bases in Taiwan, Jiangsu, Thailand and KOSO. Each has passed stringent customer audits and complies with supply chain qualifications. In addition, we have established a subsidiary in India to engage in closer collaboration with local automotive manufacturers. In the face of intensifying international competition, we aim to leverage our innovation capabilities, outstanding vehicle Tier 1 customer ratings, and localization advantages to break through limitations and proactively embrace the challenges of the future.

We will continue to pursue our strategic objectives with discipline and determination. We deeply appreciate the unwavering support and trust of our shareholders as we move forward.

Chairman: Hsi-Hsun Chen General Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

2. Audit Committee's Review Report on the 2025 Financial Statements

E-LEAD ELECTRONIC CO., LTD.

Audit Committee's Review Report

The Company has prepared the 2025 Business Report, Consolidated Financial Statements, Parent Company Only Financial Statements, and Proposal for Distribution of Profits, which have been reviewed by the Audit Committee and resolved and approved by the Board of Directors. The CPA firm of Ernst & Young, represented by CPAs Wen-Chen Lo and Ya-Ting Ke, was retained to audit the Consolidated Financial Statements and Parent Company Only Financial Statements and has issued an audit report relating to the Consolidated Financial Statements and Parent company only financial statements with unqualified opinion. According to relevant requirements of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report for your review.

Submitted to the 2026 Annual Shareholders' Meeting

E-LEAD ELECTRONIC CO., LTD.

Audit Committee Convener: 蔡登仲

11 March 2026

3. Report on the distribution and evaluation of employees' remuneration and directors' remuneration for 2025

(1) Pursuant to Article 27 of the Company's Articles of Incorporation, if the Company reports a profit for the year, no less than 1% shall be allocated as employee compensation (of which no less than 0.5% shall be allocated to non-managerial employees) and no more than 5% as directors' remuneration. However, if there is any accumulated deficit, the amount shall be reserved in advance to offset such losses.

(2) For the year ended 31 December 2025, the Company allocated 3% of profit as employee compensation (of which 1.29% was allocated to non-managerial employees) and 1.5% as directors' remuneration. The total amounts were NT$10,862,056 and NT$5,431,028, respectively, and were distributed in cash.

(3) In accordance with the "Regulations Governing Remuneration for Directors and Functional Committee," independent directors receive a fixed monthly compensation regardless of the Company's profitability, and do not participate in the distribution of remuneration.

(4) The allocation of individual directors' remuneration is determined with reference to the performance indicators set forth in the "Regulations Governing the Performance Evaluation of Directors and Functional Committees," including the level of participation in company operations, enhancement of board decision-making quality, board composition and structure, director selection and continuing education, internal control and attention to sustainable operations.

4. Report on the payment of directors' remuneration for 2025

(1) Individual directors' remuneration includes remuneration, retirement pension, directors' remuneration, business execution expenses, and remuneration related to concurrently serving as employees. For directors' remuneration in 2025, please refer to P.35.

5. Report on the lending of funds to subsidiaries for 2025, please refer to P.36.

6. Report on endorsements and guarantees for subsidiaries for 2025, please refer to P.37.

7. Report on major transactions between related parties for 2025, please refer to P.38.

8. Report on the implementation status of the Company's first private placement of common shares in 2026, please refer to P. 39

IV. Ratification Items

1. (Proposed by the Board of Directors)

Proposal: Ratification of the 2025 Business Report and Financial Statements.

Explanation:

1. The Company's 2025 Business Report, Consolidated Financial Statements and Parent Company Only Financial Statements have been completed. The Consolidated Financial Statements and Parent Company Only Financial Statements have been audited by independent auditors, Wen-Chen Lo and Ya-Ting Ke of Ernst & Young, Taiwan.
2. Please refer to P.3-P.5 for the Business Report; and P.11-P.33 for the Financial Statements.

Resolution:

2. (Proposed by the Board of Directors)

Proposal: Ratification of the 2025 Earnings Distribution.

Explanation:

1. The net profit after tax for 2025 is NT$287,249 thousand. A profit distribution table is prepared in accordance with the Company's Articles of Incorporation.
2. The 2025 proposed cash dividend per share for shareholders is NT$2. Please refer to P.34 for Profit Distribution Table.
3. Upon approval by the Annual Meeting of Shareholders, the Chairman of the Board is proposed to be authorized to determine the ex-dividend record date, the payment date, and other related matters.
4. In the event that the number of outstanding shares is affected by a buyback of shares or conversion in connection with convertible corporate bonds or other factors that may lead to a change in the dividend payout ratio, it is proposed to the Shareholders' Meeting for approval that the Chairman of the Board of Directors be authorized to handle the matter at his

discretion.

Resolution:

V. Elections

1. (Proposed by the Board of Directors)

Proposal: Election of Directors and Independent Directors.

Explanation:

1. The term of the current directors will expire on 15 June 2026. In alignment with the election of directors at the 2026 Annual Shareholders' Meeting, and in accordance with Article 195 of the Company Act, the term of the incumbent directors shall extend until the completion of this Annual Shareholders' Meeting.
2. Pursuant to Article 4, Paragraph 2 of the Operation Directions for Compliance with the Establishment of the Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers, if the Chairman of the Board and the President (or an equivalent position) are the same person, spouses, or first-degree relatives, the number of independent directors shall not be fewer than four, and more than half of the directors shall not concurrently serve as employees or managerial officers.
3. A total of 11 directors (including 4 independent directors) shall be elected in this term. The candidate nomination system shall be adopted, under which shareholders shall elect directors from the candidate list.
4. The directors shall assume office immediately after the conclusion of the shareholders' meeting, with a term commencing on 17 June 2026 and ending on 16 June 2029, for a term of 3 years.
5. For the list of director and independent director candidates, please refer to pages 41-44.

Resolution:

VI. Extraordinary Motions

VII. Adjournment

Attachment 1

E-LEAD ELECTRONIC CO., LTD.

Declaration Statement

The entities that are required to be included in the consolidated statements of affiliates of E-LEAD ELECTRONIC CO., LTD. as at and for the year ended 31 December 2025 under the “Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises” are the same as those included in the consolidated financial statements prepared in conformity with International Financial Reporting Standards No.10 “Consolidated Financial Statements”. Relevant information required to be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies. Consequently, E-LEAD ELECTRONIC CO., LTD. and its subsidiaries did not prepare a separate set of consolidated financial statements of affiliates.

Truly yours

E-LEAD ELECTRONIC CO., LTD.

Chairman: Hsi-Hsun Chen

11 March 2026

Independent Auditors' Report

To E-LEAD Electronic Co., Ltd.

Opinion

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

In our opinion, t the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of 31 December 2025 and 2024, and their consolidated financial performance and cash flows for the years ended 31 December 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

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

Allowance for losses on accounts receivable

As of 31 December 2025, the carrying amounts of accounts receivable and allowance for losses were NT$832,137 thousand and NT$11,242 thousand, respectively, and the net accounts receivable accounted for 19% of total assets, which was significant to the Group. As the allowance for losses is measured by the expected amount of credit losses over the life of the asset, the assumptions used in the measurement involve significant management judgement. We therefore determined this a key audit matter.

Our audit procedures include, but are not limited to, obtaining an understanding of, and testing the effectiveness of, the internal control system established by management over the collection of accounts receivable; Analyzing changes in accounts receivable and changes in turnover rates over the period and testing the collection of accounts receivable after the period to assess recoverability; Review the breakdown of accounts receivable at the end of the period and recalculate the reasonableness of the allowance for losses on accounts receivable based on the classification of individual credit groups and the expected loss rate as assessed by management. We have also considered the appropriateness of the disclosure of accounts receivable in Notes 5 and 6 to the consolidated financial statements

Evaluation of allowance for losses on decline in value of inventories and obsolescence of inventories

As of 31 December 2025, the net inventory of the Group was NT$891,685 thousand, representing 20% of total assets. Due to the uncertainty arising from rapid changes in product technology and market demand, the allowance for losses on decline in value and obsolescence of inventories involve significant management judgment, we therefore determined this a key audit matter.

Our audit procedures include, but are not limited to, obtaining an understanding of, and testing the effectiveness of, management's internal control over inventory, including obtaining an understanding of the reasonableness of management's policy for the allowance for losses on decline in value and obsolescence of inventories; assessing management's inventory planning, selecting significant inventory locations and conducting physical observations of inventory counts to confirm the quantity and condition of inventories; testing the adequacy of the allowance for losses on decline in value of inventories. This includes testing the reasonableness of the net realizable value of inventories by reviewing a sample of evidence relating to the purchase and sale of inventories, obtaining a sample of inventory ageing schedules to test the correctness of the ageing calculations and recalculating the reasonableness of the allowance for losses on obsolescence of inventories. We also considered the appropriateness of the disclosures in Notes 5 and 6 to the consolidated financial statements.

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

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

consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

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

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other

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

/s/ Lo, Wen Chen

/s/ Ke, Ya Ting

Ernst & Young, Taiwan

11 March 2026

Notice to Readers

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

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

E-LEAD ELECTRONIC CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets			31 December 2025		31 December 2024	
Code	Accounting Items	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	4,6.1	$763,933	18	$764,340	16
1110	Financial assets at fair value through profit or loss - current	4,6.2	30,299	1	10,874	-
1150	Notes receivable, net	4	249,646	6	272,794	6
1170	Accounts receivable, net	4,6.3,7	820,895	19	1,120,966	24
1200	Other receivables	4,7	45,557	1	30,588	1
130x	Inventories	4,6.4	891,685	20	850,785	18
1410	Prepayments		26,040	1	32,177	1
1470	Other current assets	4,8	21,180	-	45,631	1
11xx	Total current assets		2,849,235	66	3,128,155	67
	Non-current assets					
1517	Financial assets at fair value through other comprehensive income - non-current	4,6.5	503	-	1,353	-
1550	Investments accounted for using the equity method	4,6.6	5,049	-	7,445	-
1600	Property, plant and equipment	4,6.7,8	1,198,987	27	1,226,402	26
1755	Right-of-use assets	4,6.17,7,8	8,601	-	12,518	-
1780	Intangible assets	4	33,722	1	32,388	1
1840	Deferred tax assets	4,6.21	213,659	5	202,246	4
1900	Other non-current assets	4,6.8, 9	29,504	1	110,459	2
15xx	Total non-current assets		1,490,025	34	1,592,811	33
1xxx	Total assets		$4,339,260	100	$4,720,966	100

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

Chairman: Hsi-Hsun Chen Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

English Translation of Consolidated Financial Statements Originally Issued in Chinese

E-LEAD ELECTRONIC CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS (CONTINUED)

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity			31 December 2025		31 December 2024	
Code	Accounting Items	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term loans	4,6.9	$542,328	12	$550,078	12
2130	Contract liabilities - current	6.15	58,671	2	17,184	-
2150	Notes payable		82	-	162	-
2170	Accounts payable	7	750,520	17	586,994	12
2200	Other payables	6.10,7	247,498	6	313,634	8
2230	Current income tax liabilities	4,6.21	57,286	1	111,723	2
2321	Corporate bonds maturing within one year or exercisable for put options	6.11	-	-	297,476	6
2322	Current portion of long-term borrowings (maturing within one year)	6.12	66,667	2	-	-
2399	Other current liabilities	4,6.17,7	5,647	-	8,528	-
21xx	Total current liabilities		1,728,699	40	1,885,779	40
	Non-current liabilities					
2540	Long-term loans	6.12	133,333	3	200,000	4
2570	Deferred tax liabilities	4,6.21	68,674	2	60,837	2
2640	Net defined benefit obligation - non-current	4,6.13	52,692	1	58,075	1
2670	Other non-current liabilities	4,6.17,7	533	-	2,213	-
25xx	Total non-current liabilities		255,232	6	321,125	7
2xxx	Total liabilities		1,983,931	46	2,206,904	47
31xx	Equity attributable to owners of the parent company	4,6.14				
3100	Capital					
3110	Common stock		1,180,877	27	1,227,985	26
3130	Bond conversion entitlement certificates		-	-	12	-
3200	Additional Paid-in Capital		441,082	10	449,109	10
3300	Retained earnings					
3310	Legal reserve		288,796	7	250,303	5
3320	Special reserve		-	-	46,085	1
3350	Unappropriated retained earnings		396,442	9	521,937	11
	Subtotal		685,238	16	818,325	17
3400	Other component of equity					
3410	Exchange differences on translation of foreign operations		53,229	1	22,878	-
3420	Unrealized gains or losses measured at fair value through other comprehensive income		(5,097)	-	(4,247)	-
	Subtotal		48,132	1	18,631	-
3xxx	Total equity		2,355,329	54	2,514,062	53
	Total liabilities and equity		$4,339,260	100	$4,720,966	100

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

Chairman: Hsi-Hsun Chen Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

English Translation of Consolidated Financial Statements Originally Issued in Chinese

E-LEAD ELECTRONIC CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the years ended 31 December 2025 and 2024

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

Code	Accounting Items	Notes	2025		2024	
			Amount	%	Amount	%
4000	Revenues	4,6.15,7	$4,467,308	100	$4,623,396	100
5000	Operating costs	6.18,7	(3,324,258)	(74)	(3,425,969)	(74)
5900	Gross profit		1,143,050	26	1,197,427	26
	Operating expenses	6.18,7				
6100	Sales and marketing expenses		(161,157)	(4)	(174,169)	(4)
6200	General and administrative expenses		(222,317)	(5)	(217,552)	(5)
6300	Research and development expenses		(324,715)	(7)	(346,795)	(7)
6450	Expected credit gains (losses)	4,6.16	13,150	-	(10,016)	-
6000	Subtotal		(695,039)	(16)	(748,532)	(16)
6900	Operating profit		448,011	10	448,895	10
	Non-operating income and expenses	6.19,7				
7100	Interest income		6,486	-	11,375	-
7010	Other income		36,941	1	27,025	1
7020	Other gains and losses		(68,589)	(2)	19,818	-
7050	Finance costs		(31,153)	(1)	(34,836)	(1)
7060	Share of profits or losses of associates and joint ventures recognized under the equity method	6.6	(2,396)	-	(2,997)	-
7000	Subtotal		(58,711)	(2)	20,385	-
7900	Income before tax		389,300	8	469,280	10
7950	Income tax expense	4,6.21	(102,051)	(2)	(89,778)	(2)
8200	Net income		287,249	6	379,502	8
8300	Other comprehensive income	6.20				
8310	Items that will not be reclassified subsequently to profit or loss					
8311	Remeasurements on defined benefit plans		708	-	6,796	-
8316	Unrealized gain or loss on equity instruments measured at fair value through other comprehensive income		(850)	-	447	-
8349	Income tax related to items that will not be reclassified subsequently		(142)	-	(1,359)	-
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of foreign operations		37,939	1	80,468	2
8399	Income tax related to items that may be reclassified subsequently		(7,588)	-	(16,199)	-
8300	Total other comprehensive income, net of tax		30,067	1	70,153	2
8500	Total comprehensive income		$317,316	7	$449,655	10
8600	Net income attributable to:					
8610	Owner of parent		$287,249		$379,502	
8620	Non-controlling interests		-		-	
			$287,249		$379,502	
8700	Comprehensive income attributable to:					
8710	Owner of parent		$317,316		$449,655	
8720	Non-controlling interests					
			$317,316		$449,655	
	Earnings per share (NT$)	6.22				
9750	Basic earnings per share		$2.37		$3.09	
9850	Diluted earnings per share		$2.36		$3.02	

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

Chairman: Hsi-Hsun Chen Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

English Translation of Consolidated Financial Statements Originally Issued in Chinese

E-LEAD ELECTRONIC CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		Equity attributable to owners of the parent company									
					Retained earnings			Other Component of equity			
	Items	Common stock	Bond conversion entitlement certificates	Additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign operations	Unrealized gains or losses measured at fair value through other comprehensive income	Treasury shares	Total Equity
Code		3110	3130	3200	3310	3320	3350	3410	3420	3500	3XXX
A1	Balance as at 1 January 2024	$1,227,985	$ -	$449,022	$227,281	$39,956	$288,947	$(41,391)	$(4,694)	$ -	$2,187,106
	Appropriation and distribution of earnings for 2023										
B1	Legal reserve				23,022		(23,022)				-
B3	Special reserve					6,129	(6,129)				-
B5	Common stock cash dividends						(122,798)				($122,798)
D1	Net income for 2024						379,502				379,502
D3	Other comprehensive income for 2024						5,437	64,269	447		70,153
D5	Total comprehensive income for 2024	-	-	-	-	-	384,939	64,269	447	-	449,655
I1	Conversion of convertible bonds		12	87							99
Z1	Balance as at 31 December 2024	$1,227,985	$12	$449,109	$250,303	$46,085	$521,937	$22,878	$(4,247)	$ -	$2,514,062
A1	Balance as at 1 January 2025	$1,227,985	$12	$449,109	$250,303	$46,085	$521,937	$22,878	$(4,247)	$ -	$2,514,062
	Appropriation and distribution of earnings for 2024										
B1	Legal reserve				38,493		(38,493)				-
B5	Common stock cash dividends						(245,599)				(245,599)
B17	Reversal of special reserve					(46,085)	46,085				-
D1	Net income for 2025						287,249				287,249
D3	Other comprehensive income for 2025						566	30,351	(850)		30,067
D5	Total comprehensive income for 2025	-	-	-	-	-	287,815	30,351	(850)	-	317,316
I3	Conversion of bond conversion rights	12	(12)								-
L1	Repurchase of treasury shares									(230,450)	(230,450)
L3	Cancellation of treasury shares	(47,120)		(8,027)			(175,303)			230,450	-
Z1	Balance as at 31 December 2025	$1,180,877	$ -	$441,082	$288,796	$ -	$396,442	$53,229	$(5,097)	$ -	$2,355,329

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

Chairman: Hsi-Hsun Chen Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

English Translation of Consolidated Financial Statements Originally Issued in Chinese

E-LEAD ELECTRONIC CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Code	Item	2025	2024
AAAA	Cash flows from operating activities:		
A00010	Net profit before tax from continuing operation	$389,300	$469,280
A10000	Net income before tax for the period	389,300	469,280
A20000	Adjustment for:		
A20010	Income and expense items :		
A20100	Depreciation	147,234	140,197
A20200	Amortization	17,257	19,669
A20300	(Reversal) losses of expected credit gains	(13,150)	10,016
A20400	Loss (gain) on financial assets and liabilities at fair value through profit or loss	355	(2,142)
A20900	Interest expense	31,153	34,836
A21200	Interest income	(6,486)	(11,375)
A22300	Share of profits or losses of associates and joint ventures recognized under the equity method	2,396	2,997
A22500	Loss (gain) on disposal of property, plant and equipment	823	(3,235)
A22800	Loss on disposal of intangible assets	319	322
A22900	Loss on disposal of other assets	-	445
A23100	Gain on disposal of investments	(1,082)	-
A30000	Changes in assets/liabilities related to operating activities:		
A31130	Decrease (increase) in notes receivable	23,148	(173,354)
A31150	Decrease (increase) in accounts receivable	313,221	(206,374)
A31180	(Increase) decrease in other receivables	(14,526)	11,054
A31200	(Increase) decrease in inventories	(40,900)	220,648
A31230	Decrease (increase) in prepayments	6,137	(1,742)
A31240	Decrease (increase) in other current assets	21,848	(37,126)
A32125	Increase in contract liabilities	41,487	245
A32130	Decrease in notes payable	(80)	(1,396)
A32150	Increase in accounts payable	163,526	77,606
A32180	(Decrease) increase in other payables	(69,174)	32,909
A32230	Decrease in other current liabilities	(822)	(1,196)
A32240	Decrease in net defined benefit obligation	(4,912)	(8,732)
A33000	Cash provided by operations	1,007,072	573,552
A33100	Interest received	6,043	11,222
A33300	Interest paid	(28,979)	(29,679)
A33500	Income tax paid	(172,242)	(69,758)
AAAA	Net cash provided by operating activities	811,894	485,337

(Continued)

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

Chairman: Hsi-Hsun Chen Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

E-LEAD ELECTRONIC CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (Continued)

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Code	Item	2025	2024
	(Continued)		
BBBB	Cash flows from investing activities:		
B00100	Acquisition of financial assets measured at fair value through profit or loss	(24,322)	-
B00200	Proceeds from disposal of financial assets measured at fair value through profit or loss	4,760	-
B01800	Acquisition of investments accounted for using the equity method	-	(4,401)
B02700	Acquisition of property, plant and equipment	(98,936)	(243,214)
B02800	Proceeds from disposal of property, plant and equipment	1,083	7,118
B04500	Acquisition of intangible assets	(18,975)	(21,944)
B04600	Proceeds from disposal of intangible assets	-	1,396
B06700	Increase in other non-current assets	-	(55,814)
B06800	Decrease in other non-current assets	81,565	12,999
BBBB	Net cash used in investing activities	(54,825)	(303,860)
CCCC	Cash flows from financing activities:		
C00100	Increase in short-term loans	1,965,968	1,471,328
C00200	Decrease in short-term loans	(1,975,608)	(1,674,486)
C01300	Repayment of corporate bonds	(299,900)	-
C01600	Proceeds from long-term loans	-	200,000
C01700	Repayment of long-term loans	-	(210,000)
C03000	Increase in deposits received	2	13
C04020	Repayment of leasehold principal	(3,889)	(4,207)
C04300	(Decrease) increase in other non-current liabilities	(1)	1
C04500	Distribution of cash dividends	(245,599)	(122,798)
C04900	Repurchase of treasury shares	(230,450)	-
CCCC	Net cash used in financing activities	(789,477)	(340,149)
DDDD	Effect of exchange rate changes on cash and cash equivalents	32,001	70,014
EEEE	Decrease in cash and cash equivalents	(407)	(88,658)
E00100	Cash and cash equivalents at beginning of period	764,340	852,998
E00200	Cash and cash equivalents at end of period	$763,933	$764,340

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

Chairman: Hsi-Hsun Chen Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

Independent Auditors' Report

To E-LEAD Electronic Co., Ltd.

Opinion

We have audited the accompanying parent company only balance sheets of E-LEAD Electronic Co., Ltd. (the "Company") as of 31 December 2025 and 2024, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2025 and 2024, and notes to the parent company only financial statements, including the summary of material accounting policies (together "the parent company only financial statements").

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

Basis for Opinion

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

Key Audit Matters

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

Allowance for losses on accounts receivable

As of 31 December 2025, the carrying amounts of accounts receivable and allowance for losses were NT$623,090 thousand and NT$0 thousand, respectively, and the net accounts receivable accounted for 18% of total assets, which was significant to the Company. As the allowance for losses is measured by the expected amount of credit losses over the life of the asset, the assumptions used in the measurement involve significant management judgement. We therefore determined this a key audit matter.

Our audit procedures include, but are not limited to, obtaining an understanding of, and testing the effectiveness of, the internal control system established by management over the collection of accounts receivable; Analyzing changes in accounts receivable and changes in turnover rates over the period and testing the collection of accounts receivable after the period to assess recoverability; Review the breakdown of accounts receivable at the end of the period and recalculate the reasonableness of the allowance for losses on accounts receivable based on the classification of individual credit groups and the expected loss rate as assessed by management. We have also considered the appropriateness of the disclosure of accounts receivable in Notes 5 and 6 to the parent company only financial statements.

Evaluation of allowance for losses on decline in value of inventories and obsolescence of inventories (including inventories of subsidiaries accounted for using the equity method)

The inventories of the Company and those of its subsidiaries accounted for using the equity method are material to the financial statements. Due to the uncertainty arising from rapid changes in product technology and market demand, the allowance for losses on decline in value and obsolescence of inventories involve significant management judgment, we therefore determined this a key audit matter.

Our audit procedures include, but are not limited to, obtaining an understanding of, and testing the effectiveness of, management's internal control over inventory, including obtaining an understanding of the reasonableness of management's policy for the allowance for losses on decline in value and obsolescence of inventories; assessing management's inventory planning, selecting significant inventory locations and conducting physical observations of inventory counts to confirm the quantity and condition of inventories; testing the adequacy of the allowance for losses on decline in value of inventories. This includes testing the reasonableness of the net realizable value of inventories by reviewing a sample of evidence relating to the purchase and sale of inventories, obtaining a sample of inventory ageing schedules to test the correctness of the ageing calculations and recalculating the reasonableness of the allowance for losses on obsolescence of inventories. We also considered the appropriateness of the disclosures in Notes 5 and 6 to the parent company only financial statements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

/s/Lo, Wen Chen

/s/Ke, Ya Ting

Ernst & Young, Taiwan

11 March 2026

Notice to Readers

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

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

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

E-LEAD ELECTRONIC CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets			31 December 2025		31 December 2024	
Code	Accounting Items	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	4,6.1	$265,753	8	$386,960	11
1110	Financial assets at fair value through profit or loss - current	4,6.2	20,187	-	3,595	-
1150	Notes receivable, net	4	4	-	960	-
1170	Accounts receivable, net	4,6.3	135,736	4	137,757	4
1180	Accounts receivable - related parties, net	4,6.3,7	487,354	14	630,875	17
1200	Other receivables	4	7,115	-	6,243	-
1210	Other receivables - related parties	4,7	274,561	8	235,680	7
130x	Inventories	4,6.4	134,936	4	149,116	4
1410	Prepayments		3,850	-	14,616	-
1420	Prepayments - related parties	7	3,014	-	8,829	-
1470	Other current assets		743	-	3,243	-
11xx	Total current assets		1,333,253	38	1,577,874	43
	Non-current assets					
1517	Financial assets at fair value through other comprehensive income - non-current	4,6.5	503	-	1,353	-
1550	Investments accounted for using the equity method	4,6.6	1,460,508	42	1,378,833	37
1600	Property, plant and equipment	4,6.7,8	626,837	18	652,530	18
1755	Right-of-use assets	4,6.16,7	-	-	1,114	-
1780	Intangible assets	4	21,587	1	19,594	1
1840	Deferred tax assets	4,6.20	24,254	1	22,512	1
1900	Other non-current assets	4	4,357	-	8,975	-
15xx	Total non-current assets		2,138,046	62	2,084,911	57
1xxx	Total assets		$3,471,300	100	$3,662,785	100

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

Chairman: Hsi-Hsun Chen Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

E-LEAD ELECTRONIC CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity			31 December 2025		31 December 2024	
Code	Accounting Items	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term loans	4,6.8	$349,000	10	$80,000	2
2130	Contract liabilities - current	6.14	45,059	1	4,122	-
2150	Notes payable		5	-	-	-
2170	Accounts payable		158,314	5	148,844	4
2180	Accounts payable - related parties	7	53,288	1	44,641	1
2200	Other payables	6.9,7	159,102	5	182,908	5
2230	Current income tax liabilities		35,215	1	73,697	2
2321	Corporate bonds maturing within one year or exercisable for put options	6.10	-	-	297,476	8
2399	Current portion of long-term borrowings (maturing within one year)	6.11	66,667	2	-	-
21xx	Other current liabilities	4,6.16,7	2,448	-	3,643	-
	Total current liabilities		869,098	25	835,331	22
2531	Non-current liabilities					
2540	Long-term loans	6.11	133,333	4	200,000	6
2570	Deferred tax liabilities	4,6.20	68,553	2	60,837	2
2640	Net defined benefit obligation - non-current	4,6.12	44,986	1	52,555	1
2670	Other non-current liabilities	4,7	-	-	-	-
25xx	Total non-current liabilities		246,872	7	313,392	9
2xxx	Total liabilities		1,115,970	32	1,148,723	31
	Equity	4,6.13				
3100	Capital					
3110	Common stock		1,180,877	34	1,227,985	34
3130	Bond conversion entitlement certificates		-	-	12	-
3200	Additional Paid-in Capital		441,082	13	449,109	12
	Retained earnings					
3310	Legal reserve		288,796	9	250,303	7
3320	Special reserve		-	-	46,085	1
3350	Unappropriated retained earnings		396,442	11	521,937	14
3300	Subtotal		685,238	20	818,325	22
3400	Other component of equity					
3410	Exchange differences on translation of foreign operations		53,229	1	22,878	1
3420	Unrealized gains or losses measured at fair value through other comprehensive income		(5,097)	-	(4,247)	-
	Subtotal		48,132	1	18,631	1
3xxx	Total equity		2,355,329	68	2,514,062	69
2x3x	Total liabilities and equity		$3,471,299	100	$3,662,785	100

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

Chairman: Hsi-Hsun Chen Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

E-LEAD ELECTRONIC CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

For the years ended 31 December 2025 and 2024

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

Code	Accounting Items	Notes	2025		2024	
			Amount	%	Amount	%
4000	Revenues	4.6.14.7	$1,952,267	100	$2,189,638	100
5000	Operating costs	6.17.7	(1,370,530)	(70)	(1,350,336)	(62)
5900	Gross profit		581,737	30	839,302	38
5910	Add: Realized gain or loss from sales		125,674	6	167,356	8
5920	Less: Unrealized gain or loss from sales		(54,874)	(3)	(125,674)	(6)
5950	Gross profit, net		652,537	33	880,984	40
	Operating expenses	6.17.7				
6100	Sales and marketing expenses		(53,235)	(3)	(64,242)	(3)
6200	General and administrative expenses		(155,138)	(8)	(157,029)	(7)
6300	Research and development expenses		(299,524)	(15)	(309,137)	(14)
6450	Expected credit gains	4.6.15	205	-	1,023	-
6000	Subtotal		(507,692)	(26)	(529,385)	(24)
6900	Operating profit		144,845	7	351,599	16
7000	Non-operating income and expenses	6.18.7				
7100	Interest income		8,822	-	13,670	1
7010	Other income		40,655	3	33,033	1
7020	Other gains or losses		(35,824)	(2)	57,146	3
7050	Finance costs		(12,004)	(1)	(13,702)	(1)
7070	Share of profits or losses of subsidiaries, associates and joint ventures accounted for under the equity method	6.6	199,281	10	28,696	1
7000	Subtotal		200,930	10	118,843	5
7900	Income before tax		345,775	17	470,442	21
7950	Income tax expense	4.6.20	(58,526)	(3)	(90,940)	(4)
8200	Net income		287,249	14	379,502	17
	Other comprehensive income	6.19				
8310	Items that will not be reclassified subsequently to profit or loss					
8311	Remeasurements on defined benefit plans		708	-	6,796	-
8316	Unrealized gain or loss on equity instruments measured at fair value through other comprehensive income		(850)	-	447	-
8349	Income tax related to items that will not be reclassified subsequently		(142)	-	(1,359)	-
8360	Items that may be reclassified subsequently to profit or loss			-		
8361	Exchange differences on translation of foreign operations		37,939	2	80,468	4
8399	Income tax related to items that may be reclassified subsequently		(7,588)	-	(16,199)	(1)
8300	Total other comprehensive income, post tax		30,067	2	70,153	3
8500	Total comprehensive income		$317,316	16	$449,655	20
	Earnings per share (NT$)	6.21				
9750	Basic earnings per share		$2.37		$3.09	
9850	Diluted earnings per share		$2.36		$3.02	

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

Chairman: Hsi-Hsun Chen Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

E-LEAD ELECTRONIC CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

					Retained earnings			Other component of equity			
Code	Item	Common stock	Bond conversion entitlement certificates	Additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign operations	Unrealized (losses) gains on financial assets measured at fair value through other comprehensive income	Treasury shares	Total Equity
		3100	3130	3200	3310	3320	3350	3410	3420	3500	3XXX
A1	Balance as at 1 January 2024	$1,227,985	$ -	$449,022	$227,281	$39,956	$288,947	$(41,391)	$(4,694)	$ -	$2,187,106
	Appropriation and distribution of earnings for 2023										
B1	Legal reserve				23,022		(23,022)				-
B3	Special reserve					6,129	(6,129)				-
B5	Common stock cash dividends						(122,798)				(122,798)
D1	Net income for 2024						379,502				379,502
D3	Other comprehensive income for 2024						5,437	64,269	447		70,153
D5	Total comprehensive income for 2024	-	-	-	-	-	384,939	64,269	447	-	449,655
I1	Conversion of convertible bonds		12	87							99
Z1	Balance as at 31 December 2024	$1,227,985	$12	$449,109	$250,303	$46,085	$521,937	$22,878	$(4,247)	$ -	$2,514,062
A1	Balance as at 1 January 2025	$1,227,985	$12	$449,109	$250,303	$46,085	$521,937	$22,878	$(4,247)	$ -	$2,514,062
	Appropriation and distribution of earnings for 2024										
B1	Legal reserve				38,493		(38,493)				-
B5	Common stock cash dividends						(245,599)				(245,599)
B5	Reversal of special reserve					(46,085)	46,085				-
D1	Net income for 2025						287,249				287,249
D3	Other comprehensive income for 2025						566	30,351	(850)		30,067
D5	Total comprehensive income for 2025	-	-	-	-	-	287,815	30,351	(850)	-	317,316
I3	Conversion of bond conversion rights	12	(12)								-
L1	Repurchase of treasury shares									(230,450)	(230,450)
L3	Cancellation of treasury shares	(47,120)		(8,027)			(175,303)			230,450	-
Z1	Balance as at 31 December 2025	$1,180,877	$ -	$441,082	$288,796	$ -	$396,442	$53,229	$(5,097)	$ -	$2,355,329

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

Chairman: Hsi-Hsun Chen Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

E-LEAD ELECTRONIC CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Code	Item	2025	2024
AAAA	Cash flows from operating activities:		
A00010	Net profit before tax from continuing operation	$345,775	$470,442
A10000	Net income before tax for the period	345,775	470,442
A20000	Adjustment for:		
A20010	Income and expense items：		
A20100	Depreciation	58,394	58,976
A20200	Amortization	9,858	9,700
A20300	Reversal of expected credit gains	(205)	(1,023)
A20400	Loss (gain) on financial assets and liabilities at fair value through profit or loss	51	(365)
A20900	Interest expense	12,004	13,702
A21200	Interest income	(8,822)	(13,670)
A22400	Share of profit of subsidiaries, associates and joint ventures under the equity method	(199,281)	(28,696)
A22500	Gain on disposal of property, plant and equipment	(1,841)	(1,843)
A22800	Gain on disposal of intangible assets	(3,770)	(1,295)
A23900	Unrealized gain from sales	(70,800)	(41,682)
A24100	Unrealized loss on foreign exchange	894	-
A29900	Other items	272	(1,309)
A30000	Changes in assets/liabilities relating to operating activities:		
A31130	Decrease in notes receivable	956	606
A31150	Decrease in accounts receivable	2,226	57,776
A31160	Decrease (increase) in accounts receivable - related parties	143,521	(181,144)
A31180	(Inecrease) decrease in other receivables	(429)	1,704
A31190	Decrease (increase) in other receivables - related parties	3,901	(3,200)
A31200	Decrease in inventories	14,180	54,125
A31230	Decrease in prepayments	16,581	16,792
A31240	Increase in other current assets	(99)	(504)
A32125	Increase (decrease) in contract liabilities	40,937	(81)
A32130	Increase in notes payable	5	-
A32150	Increase (decrease) in accounts payable	9,470	(29,807)
A32160	Increase in accounts payable - related parties	8,647	5,701
A32180	(Decrease) increase in other payables	(23,246)	13,283
A32230	(Decrease) increase in other current liabilities	(29)	36
A32240	Decrease in net defined benefit obligation	(6,861)	(10,208)
A33000	Cash provided by operations	352,289	388,016
A33100	Interest received	11,457	10,025
A33300	Interest paid	(9,307)	(9,049)
A33500	Income tax paid	(96,164)	(40,531)
AAAA	Net cash provided by operating activities	258,275	348,461

(Continued)

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

Chairman: Hsi-Hsun Chen　　Manager: Hsi-Hsun Chen　　Accounting Supervisor: Pi-Huan Chen

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

E-LEAD ELECTRONIC CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Code	Item	2025	2024
	(Continued)		
BBBB	Cash flows from investing activities:		
B00010	Acquisition of financial assets at fair value through other comprehensive income	(17,537)	-
B01800	Acquisition of investments accounted for using the equity method	-	(8,289)
B01900	Proceeds from disposal of investments accounted for using the equity method	-	7,446
B02700	Acquisition of property, plant and equipment	(33,594)	(30,013)
B02800	Proceeds from disposal of property, plant and equipment	2,453	5,848
B04300	Increase in other receivable - related parties	(45,860)	(223,900)
B04500	Acquisition of intangible assets	(12,170)	(12,505)
B04600	Proceeds from disposal of intangible assets	-	1,396
B06800	Decrease in other non-current assets	4,619	4,111
B07600	Dividends received	230,732	135,544
BBBB	Net cash provided by (used in) investing activities	128,643	(120,362)
CCCC	Cash flows from financing activities:		
C00100	Increase in short-term loans	1,368,000	710,000
C00200	Decrease in short-term loans	(1,099,000)	(930,000)
C01300	Repayment of corporate bonds	(299,900)	-
C01600	Proceeds from long-term loans	-	200,000
C01700	Repayment of long-term loans	-	(210,000)
C04020	Repayment of leasehold principal	(1,176)	(1,176)
C04300	Increase in other non-current liabilities	-	1
C04500	Distribution of cash dividends	(245,599)	(122,798)
C04900	Repurchase of treasury shares	(230,450)	-
CCCC	Net cash used in financing activities	(508,125)	(353,973)
EEEE	Decrease in cash and cash equivalents	(121,207)	(125,874)
E00100	Cash and cash equivalents at beginning of period	386,960	512,834
E00200	Cash and cash equivalents at end of period	$265,753	$386,960

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

Chairman: Hsi-Hsun Chen Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

Attachment 2

E-LEAD ELECTRONIC CO., LTD.
PROFIT DISTRIBUTION TABLE
2025

Unit: NT$

Item		Amount
Beginning retained earnings		283,928,644
Add (Less):	Net profit after tax for 2025	287,249,489
	Other comprehensive income or loss for 2025 - remeasurement on defined benefit plans	566,243
	Cancellation of Treasury Shares in 2025	(175,303,418)
Appropriated items:		
	Legal reserve	(11,251,231)
Subtotal		385,189,727
Distributable items:		
	Dividend to shareholders - Cash dividends (NT$2 per share)	(261,775,352)
Unappropriated retained earnings		123,414,375

Note: 1. The earnings distribution shall be made in the order of the 2025 earnings first.

2. If the number of outstanding shares changes due to factors such as the Company's repurchase of its own shares or the conversion of corporate bonds, thereby affecting the shareholders' dividend distribution ratio, it is proposed that the shareholders' meeting authorize the Chairman to handle such matters with full discretion.

Chairman: Hsi-Hsun Chen General Manager: Hsi-Hsun Chen Accounting Supervisor: Pi-Huan Chen

Attachment 3

Unit: NT$; %

Title	Name	Remuneration to directors								SUM OF A+B+C+D AND RATIO TO NET INCOME (Note 10)		Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F+G and ratio to net income (Note 10)		Remuneration received from investee enterprises other than subsidiaries or from the parent company (Note 11)
		Base compensation (A) (Note 2)		Retirement pay and pension (B)		Director profit-sharing compensation (C) (Note 3)		Expenses and perquisites (D) (Note4)				Salary, rewards, and special disbursements (E) (Note 5)		Retirement pay (F)		Employee profit-sharing compensation (G) (Not						
																The Company		All consolidated entities (Note 7)				
		The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	consolidated entities (Note 7	The Company	All consolidated entities (Note 7)	Amount in cash	Amount in stock	Amount in cash	Amount in stock	The Company	All consolidated entities (Note 7)	
Chairman	Hsi-Hsun Chen	0	0	0	0	1,357,756	1,357,756	18,000	18,000	1,357,756 0.48%	1,357,756 0.48%	8,949,144	8,949,144	0	0	448,785	0	448,785	0	10,773,685 3.75%	10,773,685 3.75%	None
Deputy Chairman	Hsi-Tsang Chen	0	0	0	0	1,357,756	1,357,756	15,000	15,000	1,372,756 0.48%	1,372,756 0.48%	6,568,790	6,568,790	0	0	294,597	0	294,597	0	8,236,143 2.87%	8,236,143 2.87%	None
Director	Teng-Kuei Chen	0	0	0	0	905,172	905,172	30,000	30,000	935,172 0.33%	935,172 0.33%	0	0	0	0	0	0	0	0	935,172 0.33%	935,172 0.33%	None
Director	Ming-Shou Lin	0	0	0	0	905,172	905,172	18,000	18,000	923,172 0.32%	923,172 0.32%	0	0	0	0	0	0	0	0	923,172 0.32%	923,172 0.32%	None
Director	Yu-Tzu Fu	0	0	0	0	905,172	905,172	18,000	18,000	923,172 0.32%	923,172 0.32%	0	0	0	0	0	0	0	0	923,172 0.32%	923,172 0.32%	None
Independent Director	Chi-Chung Tsai	600,000	600,000	0	0	0	0	15,000	15,000	615,000 0.21%	615,000 0.21%	0	0	0	0	0	0	0	0	615,000 0.21%	615,000 0.21%	None
Independent Director	Cheng-Chun Chang	600,000	600,000	0	0	0	0	18,000	18,000	618,000 0.22%	618,000 0.22%	0	0	0	0	0	0	0	0	618,000 0.22%	618,000 0.22%	None
Independent Director	Shein-Tung Wu	600,000	600,000	0	0	0	0	30,000	30,000	630,000 0.22%	630,000 0.22%	0	0	0	0	0	0	0	0	630,000 0.22%	630,000 0.22%	None
Independent Director	Rong-Lin Chiang	600,000	600,000	0	0	0	0	30,000	30,000	630,000 0.22%	630,000 0.22%	0	0	0	0	0	0	0	0	630,000 0.22%	630,000 0.22%	None

1. Please describe the policy, system, standards and structure in place for paying remuneration to directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the directors to the amount of remuneration paid: The remuneration of the independent directors of the Company shall be in accordance with the Articles of Incorporation or pursuant to a resolution of the shareholders' meeting and may be such as to provide for reasonable remuneration separate and distinct from that of the ordinary directors and supervisors. The remuneration of such independent director may also be determined by the relevant statutory procedures to be a fixed monthly remuneration without participation in the distribution of the Company's earnings.

2. In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities /invested enterprises): None.

Attachment 4

E-LEAD ELECTRONIC CO., LTD.

Report on Loans of Company Funds to Subsidiaries

31 December 2025

Unit: in NT$ thousand

No. (Note 1)	Lender	Loan recipients	Related Party	Financial statement account	Cumulative highest balance through the month	Ending balance	Actual amount provided	Interest rate band	Loan type	Amount of transaction	Reason for short-term financing	Allowance for doubtful debts	Collateral		Limit on the amount of funds to be lent to individual recipients (Note 2)	Total Limits (Note 3)
													Item	Value		
0	The Company	E-LEAD ELECTRONIC TECHNOLOGY (JIANGSU) CO., LTD.	Y	Other receivables	$449,600	$449,600	$269,760	-	Short-term financing funds	$ -	Operating needs	$ -	-	$ -	$942,132	$942,132

Note 1: The description of the numbered column is as follows:

(1) Enter 0 for issuer.

(2) The investee companies are numbered sequentially by company, starting with the Arabic numeral 1.

Note 2: In accordance with the Company's capital lending procedures, loans to a single enterprise are limited to a maximum of 40% of the Company's latest net financial statements.

Note 3: In accordance with the Company's procedures for the loaning of funds, the maximum loaning of funds is limited to a maximum of 40% of the most recent net financial statements.

Attachment 5

E-LEAD ELECTRONIC CO., LTD.

Report on Endorsement and Guarantee Provided to Subsidiaries

31 December 2025

Unit: in NT$ thousand

No. (Note 1)	Guarantor (company name)			Ceilings of guarantee/ endorsement provided to a single entity (Note 3)	Maximum balance for the period	Ending balance	Actual amount provided	Amount of assets pledged	Percentage of accumulated guarantee amount to net assets value from the latest financial statement	Ceilings of total guarantee/ endorsement (Note 4)	Guarantee/ Endorsement provided by parent to subsidiaries	Guarantee/ endorsement provided by subsidiaries to parent	Guarantee/ endorsement in China
		Company name	Relation (Note 2)										
0	The Company	E-LEAD ELECTRONIC TECHNOLOGY (JIANGSU) CO., LTD.	2	$2,355,329	$420,714	$373,168	$148,368	$ -	15.84%	$2,355,329	Y	N	Y

Note 1: The description of the numbered column is as follows:

(1) Enter 0 for issuer.

(2) The investee companies are numbered sequentially by company, starting with the Arabic numeral 1.

Note 2: There are seven types of relations between the endorser and the person to whom the guarantee/ endorsement is made, as indicated by the following types:

(1) A company with which it does business.

(2) A company in which the Company directly and indirectly holds more than 50% of the voting shares.

(3) A company in which more than 50% of the voting shares are held, directly or indirectly, by the Company.

(4) A company in which the Company directly and indirectly holds more than 90% of the voting shares.

(5) A company guaranteed by all contributing shareholders in proportion to their shareholding by virtue of a joint investment relationship.

(6) A company that provides mutual guarantees with another company in the same industry or with joint builders in accordance with contractual requirements for the needs of undertaking a construction project.

(7) Inter-operators are bound by the Consumer Protection Act to guarantee the performance of contracts for the sale of pre-sale properties.

Note 3: In accordance with the Company's endorsement and guarantee procedures, the limit of endorsement and guarantee for a single enterprise shall not exceed the net value of the Company's latest financial statements.

Note 4: In accordance with the Company's endorsement and guarantee procedures, the maximum endorsement and guarantee shall not exceed the net value of the most recent financial statements.

Attachment 6

E-LEAD ELECTRONIC CO., LTD.

Report on Significant Transactions with Related Parties

The significant purchase and sales and acquisition or disposal of assets from or to any single related party are as follows:

1. The value of transaction with related parties amounting to at least NT$100 million or 20% of the paid-in capital:

31 December 2025

Unit: in NT$ thousand

Company name	Counterparty name	Relation	Intercompany transactions				Circumstances under which the terms of the transaction differ from those of a normal transaction and the reasons		Notes and accounts receivable (payables)		Note
			Purchases (sales)	Amount	Percentage of total purchase (Sales)	Terms	Unit price	Description	Balance	Percentage of total accounts and notes receivables (payables)	
The Company	E-LEAD ELECTRONIC (THAILAND) CO., LTD.	Parent and subsidiary	Sales	$315,684	16.17%	Within 60 days	Same as general transactions	Same as general transactions	$13,545	2.17%	
The Company	E-LEAD ELECTRONIC TECHNOLOGY(JIANGSU) CO., LTD.	Parent and subsidiary	Sales	421,483	21.59%	Within 120 days	Same as general transactions	The Company's 100% owned subsidiary required a longer period of time to develop the automotive electronics market in China therefore a more lenient collection policy was granted	453,312	72.75%	
E-LEAD ELECTRONIC TECHNOLOGY(JIANGSU) CO., LTD.	SUZHOU FAR HORIZON TRADING CO., LTD.	Sub-subsidiaries and accompanying Note 7	Sales	179,500	8.21%	Within 60 days	Same as general transactions	Same as general transactions	98,301	11.71%	
The Company	E-LEAD ELECTRONIC TECHNOLOGY(JIANGSU) CO., LTD.	Parent and subsidiary	Purchases	254,640	22.81%	Within 75 days	Same as general transactions	Same as general transactions	20,859	9.86%	
The Company	E-LEAD ELECTRONIC (THAILAND) CO., LTD.	Parent and subsidiary	Purchases	112,795	10.10%	Within 60 days	Same as general transactions	Same as general transactions	797	0.38%	
The Company			Purchases	106,302	9.52%	Within 90 days	Same as general transactions	Same as general transactions	30,184	14.26%	

2. Acquisition or disposal of assets: None.

Attachment 7

E-LEAD ELECTRONIC CO., LTD.

Report on the Status of the Company's First Capital Increase through Private Placement of Common Shares in 2026

Item	2026 First Private Placement of Common Shares Issue Date: 12 February 2026
Type of Privately Placed Securities	Common shares
Dates and Amounts Approved by the Shareholders' Meeting and the Board of Directors	20,000,000 shares approved on 30 December 2025; and 12,800,000 shares resolved for issuance by the Board of Directors on 2 February 2026.
Basis and Reasonableness of Price Determination	Basis and Reasonableness of Private Placement Price Determination: The private placement price shall not be lower than the higher of the following two reference prices: (1) the simple average of the closing prices of the Company's common shares for 1, 3, or 5 business days prior to the pricing date (at the Company's discretion), after adjustment for ex-rights of stock dividends without consideration and ex-dividends of cash dividends, and adding back the adjusted share price resulting from capital reduction; or (2) the simple average of the closing prices of the Company's common shares for the 30 business days prior to the pricing date, after adjustment for ex-rights of stock dividends without consideration and ex-dividends of cash dividends, and adding back the adjusted share price resulting from capital reduction. The higher of the two calculated prices shall be used as the basis for determining the private placement price. The actual pricing date and the actual private placement price are authorized by the Board of Directors, within the percentage range approved by the extraordinary shareholders' meeting, and shall be determined based on subsequent negotiations with specific persons. In addition, the private placement price of the common shares shall not be lower than 100% of the reference price. The aforementioned basis for determining the private placement price is in compliance with the Regulations Governing Public Companies Conducting Private Placements of Securities; therefore, the pricing of the privately placed common shares is deemed reasonable.
Method for Selecting Specific Persons	1. Limited to specific persons who meet the qualifications under Article 43-6 of the Securities and Exchange Act. 2. The shareholders' meeting authorized the Board of Directors to select offerees based on whether such persons are expected to provide direct or indirect benefits to the Company's future operations, and from among those meeting regulatory requirements.
Reasons for Conducting the Private Placement	To strengthen working capital and support the Company's long-term business development, and in consideration of the fact that private placements can be executed in a timely and flexible manner and are more appropriate for the Company, the Company therefore did not adopt a public offering and instead conducted the issuance of securities through a private placement. The implementation of this plan is expected to enhance the Company's competitiveness, improve operating performance, and have a positive impact on shareholders' equity.
Date of Completion of Payment	12 February 2026

<table>
<tr><td rowspan="7">Information on Subscriber(s)</td><td>Specified Persons</td><td>Qualification</td><td>Participation in Company Operations</td><td>Participation in Company Operations</td><td>Participation in Company Operations</td></tr>
<tr><td>Shih-Hsiung Wu</td><td>Qualified under Article 43-6, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act</td><td>2,800,000</td><td>None</td><td>None</td></tr>
<tr><td>Fu Chun Memorial Co., Ltd.</td><td>Qualified under Article 43-6, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act</td><td>5,000,000</td><td>None</td><td>None</td></tr>
<tr><td>Dao Chian Investment Co., Ltd.</td><td>Qualified under Article 43-6, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act</td><td>2,800,000</td><td>None</td><td>None</td></tr>
<tr><td>Chen Yang Capital Co., Ltd.</td><td>Qualified under Article 43-6, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act</td><td>1,300,000</td><td>None</td><td>None</td></tr>
<tr><td>Shu-Jun Wu</td><td>Qualified under Article 43-6, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act</td><td>700,000</td><td>None</td><td>None</td></tr>
<tr><td>Jia-Xuan Liu</td><td>Qualified under Article 43-6, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act</td><td>200,000</td><td>None</td><td>None</td></tr>
<tr><td>Actual Subscription Price</td><td colspan="5">NT$51.9 per share</td></tr>
<tr><td>Difference Between Subscription Price and Reference Price</td><td colspan="5">The subscription price was NT$51.9 per share, representing 100% of the reference price.</td></tr>
<tr><td>Impact on Shareholders' Equity</td><td colspan="5">Use of proceeds: To supplement working capital and repay bank borrowings.
Expected benefits: Strengthening the financial structure, improving operating performance, and enhancing overall competitiveness.</td></tr>
<tr><td>Use of Funds and Implementation Progress</td><td colspan="5">Total proceeds of NT$664,320 thousand were raised, of which NT$500,000 thousand were used to repay bank borrowings and NT$164,320 thousand were used to supplement working capital. As of March 2026, the implementation has been fully completed.</td></tr>
<tr><td>Benefits Realized from the Private Placement</td><td colspan="5">Reduction of interest expenses, improvement of the financial structure, supplementation of working capital, and positive benefits to shareholders' equity.</td></tr>
</table>

Attachment 8

The list of director candidates is as follows:

Name	Education	Current Positions	Experience	Number of Shares Held
1. Hsi-Hsun Chen	Department of Physics, National Taiwan University Ph.D. Program, Institute of Computer Science, National Tsing Hua University	1. Chairman &General Manager, E-LEAD ELECTRONIC CO., LTD. (2497) 2. Chairman, E-LEAD ELECTRONIC TECHNOLOGY (JIANGSU) CO., LTD. 3. Director, E-LEAD ELECTRONIC (THAILAND) CO., LTD 4. Deputy Chairman, TONG YAH ELECTRONIC TECHNOLOGY CO., LTD. 5. Chairman, E-LEAD TECHNOLOGY CO., LTD (B.V.I) 6. Chairman, OKAY ENTERPRISE CO., LTD. 7. Director, E-LEAD ELECTRONIC (INDIA) PRIVATE LIMITED	1. Deputy Chairman & General Manager, E-LEAD ELECTRONIC CO., LTD. (2497) 2. Chairman, YI CHIN INVESTMENT CO., LTD.	9,806,149
2. Hsi-Tsang Chen	Department of Electronic Engineering, National Taiwan Ocean University Master's Degree, Institute of Business Administration, National Yunlin University of Science and Technology	1. Deputy Chairman, E-LEAD ELECTRONIC CO., LTD. (2497) 2. Chairman, E-LEAD ELECTRONIC (THAILAND) CO., LTD 3. Director, OKAY ENTERPRISE 4. Chairman, YI JIA INVESTMENT BUSINESS CO. LTD. 5. Director, KOSO E-LEAD TECHNOLOGY CO., LTD. 6. Director, E-LEAD ELECTRONIC (INDIA) PRIVATE LIMITED	1. Chairman &General Manager, E-LEAD ELECTRONIC CO., LTD. (2497) 2. Director, E-LEAD ELECTRONIC TECHNOLOGY (JIANGSU) CO., LTD. 3. Independent Director, Taiwan Optical Platform Co., Ltd. (6464) 4. Independent Director, KINGCAN HOLDINGS LIMITED TAIWAN BRANCH (CAYMAN ISLANDS) (8411)	10,578,041

Name	Education	Current Positions	Experience	Number of Shares Held
3. Teng-Kuei Chen	Department of Mathematics, National Taiwan University	1. Director, E-LEAD ELECTRONIC CO., LTD. (2497) 2. Supervisor, E-LEAD ELECTRONIC TECHNOLOGY (JIANGSU) CO., LTD. (2497) 3. Chairman, DICKIE DUCK ENTERPRISES CO., LTD.	1. Supervisor, E-LEAD ELECTRONIC CO., LTD. (2497) 2. Director, E-LEAD ELECTRONIC CO., LTD. (2497)	986,904
4. Yu-Tzu Fu	Department of Nursing, China Medical University	1. Director, E-LEAD ELECTRONIC CO., LTD. (2497) 2. 2. Deputy Director, SHEN GAANG JONG SHIAW HOSPITAL	1. Director, E-LEAD ELECTRONIC CO., LTD. (2497) 2. Deputy Director, SHEN GAANG JONG SHIAW HOSPITAL	731,372
5. Ming-Shou Lin	Master's Degree, Institute of Accounting, National Chengchi University	1. Director, E-LEAD ELECTRONIC CO., LTD. (2497) 2. Independent Director, KINGCAN HOLDINGS LIMITED TAIWAN BRANCH (CAYMAN ISLANDS) (8411) 3. Independent Director, DEPO AUTO PARTS IND. CO., LTD (6605) 4. Vice Chairman, Crowe (TW) CPAs	1. Director, Taichung Office, (Former) Crowe LLP. 2. Director/International Affairs, Crowe (TW) CPAs 3. Supervisor, E-LEAD ELECTRONIC CO., LTD. (2497) 4. Supervisor, DEPO AUTO PARTS IND. CO., LTD (6605) 5. 5. Supervisor, KINGCAN HOLDINGS LIMITED TAIWAN BRANCH (CAYMAN ISLANDS) (8411)	-
6. Shih-Hsiung Wu	Military Academy Graduate	Chairman, TONG YAH ELECTRONIC TECHNOLOGY CO., LTD.	Chairman, TONG YAH ELECTRONIC TECHNOLOGY CO., LTD.	2,800,000
7. Tsung-Min Wu	Bachelor's Degree in Business Administration, National Chi Nan University	Deputy General Manager, TONG YAH ELECTRONIC TECHNOLOGY CO., LTD.	Deputy General Manager, TONG YAH ELECTRONIC TECHNOLOGY CO., LTD.	-

List of Independent Director Candidates:

Name	Education	Current Positions	Experience	Number of Shares Held
1. Rong-Lin Chiang	Department of International Trade, Tamkang University	1. Assistant General Manager, Sunrise CPA's Firm 2. Independent Director, E-LEAD ELECTRONIC CO., LTD. (2497)	1. Supervisor & Director, E-LEAD ELECTRONIC CO., LTD. (2497) 2. Supervisor & Director, AXCEN PHOTONICS CORP. (6530)	-
2. Chi-Ling Yeh	Department of Business Administration, National Taipei University of Business	1. Section Chief, Administration Division, TAITRA 2. Section Chief, Marketing Project Division, TAITRA 3. Section Chief, Service Industry Promotion Center, TAITRA 4. Section Chief, Taipei Nangang Exhibition Center, TAITRA	1. Project Leader, Overseas Comprehensive Trade Fair Program, Ministry of Foreign Affairs 2. Executive Secretary, Global Business Expansion Program for Taiwanese Enterprises and Overseas Talent Recruitment Program, Ministry of Economic Affairs 3. Executive Secretary, Global Government Procurement Opportunity Program, Ministry of Economic Affairs 4. Executive Secretary, Taipei European Bank Liaison Office, Ministry of Foreign Affairs 5. ATA Carnet Manager, TAITRA 6. Section Chief, Foreign Professional Talent Recruitment and Networking Program, Ministry of Economic Affairs	-

Name	Education	Current Positions	Experience	Number of Shares Held
3. Su-Ying Lee	Department of Business Administration, National Central University	1. Independent Director, SUNSPRING METAL CORPORATION (2062) 2. Independent Director, COMESTIBLES MASTER CO., LTD. (2723) 3. Independent Director, KOAN HAO TECHNOLOGY CO., LTD. (8354)	1. Deputy Manager, Yuanta Securities Investment Corporation 2. Independent Director, NAK SEALING TECHNOLOGIES CORPORATION (9942)	-
4. Pei-Chuan Tsai	Master of Science, St. John's University (U.S.)	1. CPA, HORNG SHYANG CPA 2. Principal, Hong Xi Tax Accounting Firm	1. Partner, Horng Shyang CPA, Law & Land Administration Agent Offices 2. Adjunct Lecturer, Department of Finance, Da-Yeh University 3. Deputy General Manager, Taijing Entrepreneurship Incubator Management (Shanghai; Xiamen) Co., Ltd.	-

Appendix 1

E-LEAD ELECTRONIC CO., LTD.

Articles of Incorporation

Chapter 1 General Provisions

Article 1: The Company shall be incorporated under the Company Act of the Republic of China, and its name shall be E-LEAD ELECTRONIC CO., LTD.

Article 2: The Company's business scope includes:

1. Manufacturing and trading of various transformers, power converters, chargers, DC power supplies, power stabilizers, and emergency power supplies.
2. Manufacturing and trading of microcomputer application products, microcomputer peripheral equipment, and related products.
3. Manufacturing, processing, and trading of various automotive electrical accessories, audio equipment, air conditioners, heaters, ovens, and other household appliances.
4. Manufacturing, processing, and trading of rewinders, accessories for recording and playback machines, televisions, washing machines, refrigerators, dishwashers, vacuum cleaners, and related products.
5. Manufacturing, processing, and trading of camera accessories and mobile phone accessories.
6. CC01020 Electric Wires and Cables Manufacturing.
7. F401021 Restrained Telecom Radio Frequency Equipment and Materials Import.
8. CC01101 Restrained Telecom Radio Frequency Equipment and Materials Manufacturing.
9. F113070 Wholesale of Telecom Instruments.
10. F219010 Retail Sale of Electronic Materials.
11. F213060 Retail Sale of Telecom Instruments.
12. C805050 Industrial Plastic Products Manufacturing.
13. CC01010 Manufacture of Power Generation, Transmission and Distribution Machinery.
14. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing.
15. CC01060 Wired Communication Equipment and Apparatus Manufacturing.
16. CC01070 Telecommunication Equipment and Apparatus Manufacturing.
17. CC01080 Electronics Components Manufacturing.
18. CD01030 Motor Vehicles and Parts Manufacturing.
19. The trading business of import and export of the aforementioned products.
20. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The total amount of investments may exceed forty percent of the amount of the paid-in capital and the board of directors is authorized to execute such investments.

Article 4: The Company may provide external guarantees as necessary for its business operations, and such operations shall be conducted in accordance with the Company's Procedures for Making Endorsements/Guarantees.

Article 5: The Company shall have its head office in Changhua County, the Republic of China, and may, pursuant to a resolution adopted at the meeting of the Board of Directors, set up branch offices within or outside the territory of the Republic of China when deemed necessary.

Article 6: Public announcements of the Company shall be made according to the Company Act and relevant laws and regulations.

Chapter 2 Capital Stock

Article 7: The total capital stock of the Company shall be in the amount of NT$2 billion, divided into 200 million shares with a par value of NT$10 per share. The Board of Directors is authorized to issue the unissued shares in installments. Of the total number of authorized shares, 5 million shares shall be reserved for the issuance of employee stock options.

Article 8: The shares issued by the Company may be issued without printing share certificates, but the Company shall register such shares with a centralized securities depository enterprise.

Article 9: All matters related to stock affairs shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" and relevant laws and regulations.

Article 10: Share transfer registration is suspended within 60 days prior to the convening date of a regular shareholders' meeting, or within 30 days prior to the convening date of a special shareholders' meeting, or within 5 days prior to the target date fixed by the issuing company for distribution of dividends, bonus or other benefits.

Chapter 3 Shareholders' Meeting

Article 11: Shareholders' meetings shall be classified into annual shareholders' meetings and special shareholders' meetings. The annual shareholders' meeting shall be convened at least once each year and within six months after the close of each fiscal year. Special shareholders' meetings shall be convened when necessary in accordance with the law. When convening shareholders' meetings, the Company may hold such meetings by means of video conferencing or other methods announced by the Ministry of Economic Affairs.

Article 12: A shareholder may appoint a proxy, in accordance with Article 177 of the Company Act, to attend a shareholders' meeting in his/her/its behalf by executing a power of attorney stating therein the scope of power authorized to the proxy. Unless otherwise provided by the Company Act, the procedures for proxy attendance at shareholders' meetings shall be governed by the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" issued by the competent authority.

Article 13: The Chairman of the Board shall preside at shareholders' meetings. In the event the Chairman is absent, the Chairman shall designate a director to act as the chairperson. If no such designation is made, the directors shall elect one from among themselves to act as the chairperson.

If a shareholders' meeting is convened by a person other than the Board of Directors, such person shall act as the chairperson of the meeting; where there is more than one such person, one shall be elected from among them to act as the chairperson.

Article 14: Except as otherwise provided by the Act, each shareholder shall have one vote for each share held.

Article 15: Resolutions at a shareholders' meeting shall, unless otherwise provided for in the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

Article 16: Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting. The distribution of the minutes of shareholders' meeting may be effected by means of a public notice. The minutes of shareholders' meeting shall record the date and place of the meeting, the name of the chairman, 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 kept persistently throughout the life of the company.

The attendance list bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies shall be kept by the company for a minimum period of at least one year.

Chapter 4 Directors and Managerial Personnels

Article 17: The Company shall have 7 to 11 Directors with a term of three years. A candidate nomination system is adopted for the election of the Directors of the Company. The shareholders shall elect the Directors from among the nominees listed in the roster of director candidates. Procedures for accepting nominations of director candidates and related matters such as public announcements shall be carried out in accordance with relevant laws and regulations such as the Company Act and the Securities and Exchange Act. All Directors shall be eligible for re-election. The aggregate shareholding percentage of all Directors shall comply with the provisions separately prescribed by the competent authority in charge of securities affairs.

Among the number of Directors to be elected prescribed in the previous paragraph, the number of Independent Directors shall not be less than three and shall not be less than one-fifth of the total number of Directors.

Independent Directors and non-independent Directors shall be elected at the same time, but with the number of elected seats calculated separately.

The professional qualifications, restrictions on shareholdings and concurrent positions, assessment of independence, method of nomination, and other matters for compliance with respect to Independent Directors shall be governed by the Securities and Exchange Act and relevant laws and regulations.

Article 17-1: The remuneration of directors shall be determined by the board of directors based on the level of involvement and contribution to the operations of the Company and may be paid at such level as generally adopted by the enterprises of the same industry.

Article 17-2: The Company has established an audit committee in accordance with Article 14-4 of the Securities Exchange Act. The audit committee shall be composed of all independent directors. The exercise of powers by the audit committee and its independent director members shall be governed by the Company Act, the Securities Exchange Act, and other applicable laws and regulations.

Article 18: When the number of directors falls below five due to the dismissal of a director for any reason, the company shall hold a by-election for director 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 shareholder meeting within 60 days of the occurrence of that fact to hold a by-election for directors.

When an independent director is dismissed for any reason, resulting in a number of directors lower than that required under paragraph 1 or the company's articles of incorporation, a by-election for independent director shall be held at the next following shareholders meeting.

When all independent directors have been dismissed, the company shall convene a special shareholder meeting to hold a by-election within 60 days from the date on which the situation arose.

The term of office for a director or an independent director elected to fill a vacancy shall be limited to the remaining term of the original director or independent director.

Article 19: 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. However, the competent authority may, ex officio, order the company to elect new directors within a given time limit; and if no re-election is effected after expiry of the given time limit, the out-going directors shall be discharged ipso facto from such expiration date.

Article 20: The directors shall organize the Board of Directors. The Board of Directors shall elect from among the directors one chairman and one vice chairman by a majority vote at a meeting attended by over two-thirds of the directors. The chairman shall execute all matters of the Company in accordance with

applicable laws and regulations, the Articles of Incorporation, and resolutions of the shareholders' meeting and the Board of Directors.

Article 21: The operational guidelines and other important matters of the Company shall be determined by the Board of Directors. Except that the first meeting of each term of the Board of Directors shall be convened in accordance with Article 203 of the Company Act, the meetings of the Board of Directors shall be convened by the Chairman of the Board. In case the Chairman is on leave, absent, or unable to exercise his/her powers for any cause, the procedures for acting on his/her behalf shall comply with Article 208 of the Company Act.

Article 22: Unless otherwise provided in the Company Act, resolutions of the Board of Directors shall be adopted by a majority vote at a meeting attended by a majority of the directors. If a director is unable to attend a meeting of the Board of Directors, he/she may appoint another director to attend the meeting on his/her behalf by issuing a written proxy for each meeting, specifying the scope of authorization with respect to the subjects to be discussed. A director may act as the proxy for one other director only. The use of proxies for attendance at the meetings of the Board of Directors shall comply with relevant laws and regulations. If a meeting of the Board of Directors is conducted via video conference, directors participating by video conference shall be deemed present in person.

Article 23: In calling a meeting of the board of directors, a notice shall be given to each director no later than 7 days prior to the scheduled meeting date. In the case of emergency, a meeting of the board of directors may be convened at any time.

The notice may be effected in writing, e-mail or fax.

Article 24: Minutes shall be prepared for the proceedings of the Board of Directors' meetings. The minutes shall be signed or sealed by the chairperson of the meeting and distributed to all directors within twenty (20) days after the meeting.

The minutes shall record the year, month, and day of the meeting, the 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, and shall be permanently preserved during the existence of the Company.

The preparation and distribution of the minutes may be effected by electronic means.

Article 25: A company may have one general manager, several deputy general managers, associate managers, and managers. The appointment, dismissal, and remuneration of such personnel shall comply with Article 29 of the Company Act.

Chapter 5 Accounting

Article 26: At the close of each fiscal year, the Company shall prepare and present the following statements and records to the shareholders' meeting for approval upon the resolution of the Board of Directors:

1. Business Report. 2. Financial Statements. 3. Surplus Earning Distribution or Loss Off-Setting Proposals.

Article 27: If the Company records a profit for the year, the Company shall appropriate not less than one percent (1%) of such profit as employees' compensation (of which not less than one-half percent (0.5%) shall be allocated to base-level employees), and shall appropriate not more than five percent (5%) of such profit as Directors' remuneration. If the Company has accumulated losses, an amount necessary to cover such losses shall be set aside prior to the foregoing appropriations.

For the purposes of the preceding paragraph, "profit for the year" means profit before tax for the year prior to the appropriation of employees' compensation and Directors' remuneration.

The distribution of employees' compensation and Directors' remuneration shall be made by resolution of the Board of Directors adopted at a meeting attended by at least two-thirds (2/3) of the Directors and approved by a majority of the Directors present, and such distribution shall be reported to the shareholders' meeting.

Employees' compensation may be distributed in cash or in shares. The recipients may include employees of the Company and, subject to certain conditions, employees of its subsidiaries.

Article 27-1: When allocating its surplus profits after having paid all taxes and dues, the company’s accumulated losses shall have been covered and the Company shall set aside ten percent of said profits as legal reserve. In addition, special reserves shall be set aside or reversed in accordance with the law. The remaining balance, together with the undistributed earnings at the beginning of the period, shall be formulated into a profit distribution proposal by the board of directors, and submitted to the shareholders' meeting for resolution on the distribution of dividends to shareholders.

The total amount of dividends distributed annually shall not be less than 10% of the distributable earnings for the year. However, if the accumulated distributable earnings are less than ten percent of the paid-in capital, dividends may be withheld. Additionally, the proportion of cash dividends distributed shall not be less than ten percent of the total shareholder dividends.

Article 27-2: The Company may, upon the approval of at least two-thirds of the voting rights represented at a shareholders meeting attended by shareholders representing a majority of the total issued shares, transfer the shares bought back to its

employees at a price lower than the actual repurchase price or issue employee stock warrants at a price lower than the market price. However, this shall be done in compliance with relevant laws and regulations and with the approval of the shareholders' meeting.

Chapter 6 Supplementary Provisions

Article 28: In regard to all matters not provided for in these Articles of Incorporation, the Company Act shall govern.

Article 29: The Articles of Incorporation was established on 4 June 1983. The First Amendment was made on 31 August 1985. The Second Amendment was made on 3 October 1987. The Third Amendment was made on 2 June 1989. The Fourth Amendment was made on 28 August 1989. The Fifth Amendment was made on 28 September 1989. The Sixth Amendment was made on 21 December 1993. The Seventh Amendment was made on 22 March 1997. The Eighth Amendment was made on 10 November 1997. The Ninth Amendment was made on 9 September 1998. The Tenth Amendment was made on 11 June 1999. The Eleventh Amendment was made on 8 June 2000. The Twelfth Amendment was made on 25 August 2000. The Thirteenth Amendment was made on 10 May 2001. The Fourteenth Amendment was made on 31 May 2002. The Fifteenth Amendment was made on 10 June 2003. The Sixteenth Amendment was made on 13 June 2005. The Seventeenth Amendment was made on 13 June 2008. The Eighteenth Amendment was made on 10 June 2009. The Nineteenth Amendment was made on 9 June 2010. The Twentieth Amendment was made on 6 June 2012. The Twenty-First Amendment was made on 8 June 2016. The Twenty-Second Amendment was made on 17 June 2019. The Twenty-Third Amendment was made on 16 June 2020. The Twenty-Fourth Amendment was made on 15 June 2022. The Twenty-Fifth Amendment was made on 16 June 2023. The Twenty-Sixth Amendment was made on 11 June 2025.

Appendix 2

E-LEAD ELECTRONIC CO., LTD.
Rules of Procedure for Shareholders' Meetings

1. Purpose:
   1.1 To establish a strong governance system and sound supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.
2. Scope:
   2.1 The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.
3. Nominal definition: (omitted)
4. Authority and responsibility:
   4.1. The designated unit responsible for the rules shall be the board of directors.
5. Flowchart: (omitted)
6. Management principles:
   6.1 Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.
      6.1.1 Changes to how the Company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice. The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, the Company has the paid-in capital of NT$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the company and distributed on-site at the meeting.

6.1.1.1 The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph 6.1.1 available to shareholders for review in the following manner on the date of the shareholders meeting:

6.1.1.1.1 For physical shareholders meetings, to be distributed on-site at the meeting.

6.1.1.1.2 For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.

6.1.1.1.3 For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

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

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

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

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

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

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

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

6.2 For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

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

6.2.2 After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

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

6.3 The venue for a shareholders meeting 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. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

6.3.1 The 6.3 restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.

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

6.4.1 The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph 6.4, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

6.4.2 Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

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

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

6.4.5 When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

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

6.4.7 In the event of a virtual shareholders meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

6.4.7.1 To convene a virtual shareholders meeting, the Company shall include the follow particulars in the shareholders meeting notice:

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

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

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

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

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

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

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

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

6.5.1 When a director serves as chair, the director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

6.5.2 It is advisable that shareholders meetings convened by the board of directors

be chaired by the chairman of the board in person and attended by a majority of the directors, at least one independent director in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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

6.5.4 The Company may appoint its attorneys, CPAs, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

6.6 The recorded materials shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

6.6.1 Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

6.6.2 The information and audio and video recording in the preceding paragraph 6.6.1 shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

6.6.3 In case of a virtual shareholders meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

6.7 Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

6.7.1 The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

6.7.2 If the quorum is not met after two postponements as referred to in the

preceding paragraph 6.7.1, but the attending shareholders represent one-third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.4.6.

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

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

6.8.1 The provisions of 6.8 apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

6.8.2 The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding paragraphs 6.8 and 6.8.1 (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

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

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

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

6.9.2 Except with the consent of the chair, a shareholder may not speak more than

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

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

6.9.4 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.

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

6.9.6 Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in Articles 6.9 to 6.9.4 do not apply.

6.9.7 As long as questions so raised in accordance with the preceding paragraph 6.9.6 are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

6.10 Voting at a shareholders meeting shall be calculated based the number of shares.

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

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

6.10.3 The number of shares for which voting rights may not be exercised under the preceding paragraph 6.10.2 shall not be calculated as part of the voting rights represented by attending shareholders.

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

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

6.11.1 When the Company holds a shareholder meeting, it shall adopt exercise of

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

6.11.2 A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph 6.11.1 shall deliver a written declaration of intent to the Company before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

6.11.3 After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under Article 6.11.2 shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

6.11.4 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 a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

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

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

6.11.7 Vote counting for shareholders meeting proposals or elections shall be

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

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

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

6.11.10 When the Company convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6.4.6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

6.11.11 When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

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

6.12.1 The ballots for the election referred to in the preceding paragraph 6.12 shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

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

6.13.1 The Company may distribute the meeting minutes of the preceding paragraph 6.13 by means of a public announcement made through the MOPS.

6.13.2 The meeting minutes shall accurately record the year, month, day, and place

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

6.13.3 Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in Article 6.13.2, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

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

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

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

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

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

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

6.15.2 At the place of a shareholders meeting, if a shareholder attempts to speak

through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

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

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

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

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

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

6.18 When the Company convenes a virtual-only shareholders' meeting, both the chair and secretary shall be in the same location within the Republic of China (Taiwan), and the chair shall declare the address of their location when the meeting is called to order.

6.19 In the event of a virtual shareholders meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

6.19.1 In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

6.19.2 For a meeting to be postponed or resumed as described in the preceding paragraph 6.19.1, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

6.19.3 For a meeting to be postponed or resumed under Article 6.19.1, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

6.19.4 During a postponed or resumed session of a shareholders meeting held under Article 6.19.1, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.

6.19.5 When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in Article 6.19.1, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and no postponement or resumption thereof under Article 6.19.1 is required.

6.19.6 Under the circumstances where a meeting should continue as in the preceding paragraph 6.19.5, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

6.19.7 When postponing or resuming a meeting according to Article 6.19.1, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

6.19.8 For dates or periods set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholders' meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under Article 6.19.1.

6.20 When convening a virtual-only shareholders meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.

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

Appendix 3

Procedures for Election of Directors

1. Purpose:

   To ensure a just, fair, and open election of directors, these Procedures are adopted pursuant to Articles 21 and 41 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

2. Scope:

   Except as otherwise provided by law and regulation or by the Company's articles of incorporation, elections of directors shall be conducted in accordance with these Procedures.

3. Definitions: (Omitted)

4. Authority and Responsibility:

   The Board of Directors shall be the responsible authority for the administration of these Procedures.

5. Operating Flowchart: (Omitted)

6. Key Control Points

   6.1 The overall composition of the board of directors shall be taken into consideration in the selection of the Company'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:

   6.1.1 Basic requirements and values: Gender, age, nationality, and culture.

   6.1.2 Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

   6.1.3 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:

   6.1.3.1 The ability to make judgments about operations.

   6.1.3.2 Accounting and financial analysis ability.

   6.1.3.3 Business management ability.

   6.1.3.4 Crisis management ability.

   6.1.3.5 Knowledge of the industry.

   6.1.3.6 An international market perspective.

   6.1.3.7 Leadership ability.

   6.1.3.8 Decision-making ability.

   6.1.4 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.

6.1.5 The board of directors of the Company shall consider adjusting its composition based on the results of performance evaluation.

6.2 The qualifications for the independent directors of the Company shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

6.2.1 The election of independent directors of the Company shall comply with Articles 5, 6, 7, 8, and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and shall be conducted in accordance with Article 24 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

6.3 Elections of directors at the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act. In reviewing the eligibility requirements, academic background, and professional experience of director candidates, no additional supporting documents for other qualification requirements shall be arbitrarily required. The review results shall be provided to shareholders for reference so as to facilitate the election of suitable directors.

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

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

6.4 The cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

6.5 The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

6.6 The number of directors will be as specified in the Company's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

6.7 Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

6.8 Where the elected person is a shareholder, the voter shall enter the shareholder's account name and shareholder account number of the elected person in the space for the elected person on the ballot. Where the elected person is not a shareholder, the voter shall enter the name of the elected person and the identification document number. However, where the elected person is a government entity or a juristic person shareholder, the account name of the elected person on the ballot shall state the name of such government entity or juristic person, and may also state the name of such government entity or juristic person together with the name of its representative. Where there are multiple representatives, the names of all such representatives shall be entered separately.

6.9 A ballot is invalid under any of the following circumstances:

6.9.1 The ballot was not prepared by a person with the right to convene.

6.9.2 A blank ballot is placed in the ballot box.

6.9.3 The writing is unclear and indecipherable or has been altered.

6.9.4 Where the candidate whose name is entered in the ballot is a shareholder, and the account name or shareholder account number entered does not conform to the shareholders' register; or where the candidate whose name is entered in the ballot is not a shareholder, and the name or identification document number entered does not conform to the director candidate list.

6.9.5 Where words or marks other than the account name (or name) of the candidate whose name is entered in the ballot, the shareholder account number (or identification document number), and the number of voting rights allotted are entered.

6.9.6 Where the name of the candidate whose name is entered in the ballot is identical to that of another shareholder and no shareholder account number or identification document number is entered for identification.

6.10 The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.

6.10.1 The ballots for the election referred to in the preceding paragraph 6.10 shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

6.11 The board of directors of the Company shall issue notifications to the persons elected as directors.

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

Appendix 4

E-LEAD ELECTRONIC CO., LTD.

Statement of Directors' Shareholdings

Date for suspension of share transfer： 19 April 2026

Title	Name	Shareholding
Chairman	Hsi-Hsun Chen	9,806,149
Deputy Chairman	Hsi-Tsang Chen	10,578,041
Director	Teng-Kuei Chen	986,904
Director	Yu-Tzu Fu	731,372
Director	Ming-Shou Lin	-
Independent Director	Chi-Chung Tsai	-
Independent Director	Cheng-Chun Chang	-
Independent Director	Shein-Tung Wu	-
Independent Director	Rong-Lin Chiang	-
Total		22,102,466

Note:

(1) The total number of shares issued by the Company as at the date of 19 April 2026, for the suspension of share transfer is 130,887,676 shares.

(2) The statutory minimum shareholding requirement for all directors: 7,853,261 shares.

(3) The Company has established an audit committee; hence, the statutory minimum shareholding requirement for supervisors does not apply.