

Stock Code: 3189

(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

KINSUS INTERCONNECT TECHNOLOGY CORP.

Handbook for the 2026 Annual Meeting of Shareholders

Meeting Date: May 27th, 2026

Place: No. 1245, ZhongHua Rd., XinWu Dist., Taoyuan City (i.e. Kinsus Shih-Lei plant)

(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

Table of Contents

	<u>Page</u>
I. Meeting Procedure.....	1
II. Meeting Agenda.....	2
1. Items to be reported.....	3
2. Items to be approved.....	3
3. Items to be discussed.....	4
4. Other Questions and Motions.....	7
III. Attachment	
1. The 2025 Business Report.....	8
2. Audit Committee’s Review Report.....	13
3. The 2025 financial statements accompanied with an audit report.....	14
4. The distribution schedule of 2025 earnings.....	35
5. Comparison for amendment to Articles of Incorporation	36
IV. Reference	
1. Rules of Procedure for Shareholder Meetings.....	37
2. Articles of Incorporation.....	40
3. Current Shareholding by Directors.....	46
4. Other Information.....	47

Kinsus Interconnect Technology Corp.

Procedure for the 2026 Annual Meeting of Shareholders

- I. Chairperson Declares the Starting of the Meeting
- II. Chairperson's Opening Statements
- III. Items To Be Reported
- IV. Items To Be Approved
- V. Items To Be Discussed
- VI. Other Questions and Motions
- VII. Adjournment

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Kinsus Interconnect Technology Corp. Agenda for the 2026 of Annual Meeting of Shareholders

Convening method: entity shareholders meeting

Time: 9:00 a.m., May 27th (Wednesday), 2026

Place: No. 1245, ZhongHua Rd., XinWu Dist., Taoyuan City
(Kinsus Shih-Lei plant)

- I. Chairperson Declares the Starting of the Meeting
- II. Chairperson's Opening Statements
- III. Items To Be Reported
 1. The 2025 Business Report
 2. Audit Committee's Review Report on the 2025 Financial Statements
 3. To report 2025 Employees' and directors' Compensation
 4. To report the 2025 Earnings Distribution of dividends
- IV. Items To be Approved
 1. To approve 2025 Business Report, Consolidated Financial Statements and Parent-company-only Financial Statements (Proposed by the Board of Directors)
 2. To approve the proposal for 2025 earnings distribution (Proposed by the Board of Directors)
- V. Items to Be Discussed
 1. To Amend the Company's Article of Incorporation (Proposed by the Board of Directors)
 2. Private placement of common shares (Proposed by the Board of Directors)
- VI. Other Questions and Motions
- VII. Adjournment

I. Items To Be Reported

- (1) The 2025 Business Report

Explanatory Notes: Please refer to Attachment I. (Page 8 to 12)

- (2) Audit Committee's Review Report on the 2025 Financial Statements

Explanatory Notes: Please refer to Attachment II. (Page 13)

- (3) To report 2025 Employees' and Directors' Compensation

Explanatory Notes:

- a. Based on the Company's the Article of Incorporation, Article 24, the Company's employees' and directors' compensation shall be at no less than 10% and no more than 1% of the "income before tax and employees' and directors' compensation", respectively, if profits in current year is made. No lower than 25% of employee remuneration shall be allocated to grassroots employee.
- b. The Company's board of directors has resolved to pay out 2025 directors' and employees' compensation in amount of NT\$12,793,000 and NT\$219,306,000 (including NT\$76,442,000 allocated as compensation to frontline employees), respectively, if profits in current year is made.

- (4) To report the 2025 Earnings Distribution of dividends.

Explanatory Notes:

- a. Based on the Company's Article of Incorporation, article 24-1, authorize the Company's board of directors to resolve to pay out cash dividend NT\$1.75 per share in amount of NT\$799,620,430.
- b. Please include in other income of the company, if too trivial to one NT dollar, to specific shareholders. The measurement date will be decided by the Chairman under the authorization.
- c. Please authorize the Chairman to adjust, in good faith, the ratio of dividend per share, based on the shares outstanding on the record date for distribution, to the extent of no change in the resolved total amount to be distributed to shareholders.

II. Items To Be Approved

- (1) To approve 2025 Business Report, Consolidated Financial Statements and Parent-Company-Only Financial Statements (Proposed by the Board of Directors)

Explanatory Notes:

- a. The Company's Business Report, Consolidated Financial Statements and Parent-Company-Only Financial Statements have been reviewed by Audit Committee and hereby proposed for the shareholders' approval. Among these documentations, the Parent-Company-Only Financial Statements and Consolidated Financial Statements have been audited by Ernst & Young, Taiwan.
- b. For details, please refer to page 8-12 of Attachment I and page 14-34 of Attachment III to the Meeting Handbook.

Resolution:

- (2) To approve the proposal for 2025 earnings distribution (Proposed by the Board of Directors)

Explanatory Notes:

- a. The Company's after-tax net income in 2025 was NT\$1,595,936,460. After withdrawing the legal reserve and reversing the special reserve, the Company makes the earnings distribution table in accordance with its Articles.
- b. The 2025 earnings distribution table is shown in Attachment IV (page 35) to the Meeting Handbook for reference.

Resolution:

III. Items To Be Discussed

1. Amendment to the Articles of Incorporation (Proposed by the Board of Directors)

Explanatory Notes:

For comparison for amendment to the Article of Incorporation, please refer to Attachment V (Page 36).

Resolution:

2. Conduct a private placement of common shares(Proposed by the Board of Directors)

Explanatory Notes:

- (1) The funds raised will be used for pursuing cooperation with strategic investors and concurrently replenishing working capital. The Company, in accordance with

Article 43-6 of the Securities and Exchange Act and the Directions for Public Companies Conducting Private Placements of Securities, is limited to no more than 100,000,000 common shares. Based on the current market, the issuance authorized by the board of directors may be conducted in one or multiple tranches (maximum of three times)within one year from the date of the shareholders' meeting resolution. The relevant information is as follows:

- A. Pricing basis of private placement and its reasonableness:
- a. The price for the private placement of common shares shall be set at no less than 80% of the higher price calculated based on the above two standards before the pricing date.
 - (i) The simple arithmetic average of the closing prices of common shares over one, three, or five business days before the pricing date, adjusted to reflect the exclusion the impact of stock dividends and cash dividends, and adding back the share price adjustment resulting from a capital reduction; or
 - (ii) The simple arithmetic average of the closing prices of common shares over the 30 business days before the pricing date, adjusted to reflect the exclusion of the impact of stock dividends and cash dividends, and adding back the share price adjustment resulting from a capital reduction.
 - b. The actual pricing date and the actual issuance price shall be within the range of not less than the majority of the resolution of the shareholders' meeting, and the board of directors is authorized to decide based on the circumstances of the specific person and market conditions in the future.
 - c. The basis for setting the aforementioned private placement price complies with the provisions of “Directions for Public Companies Conducting Private Placements of Securities ” and also considers that there are strict restrictions on the transfer time, objects and quantity of private placement common shares. Therefore, the setting of this private placement price should be reasonable. It is not expected to have a significant impact on shareholders' rights and interests.
- B. Method and purpose of selecting special person, necessity, and expected benefits:
- a. Selection method and purpose: The targets of this private placement of common shares shall be specific persons who meet the requirements of Article 43-6 of the Securities and Exchange Act, the Letter Jin-Guan-Zheng-Fa-Zi No. 1120383220 issued by the FSC on September 12, 2023, and relevant directives such as the “Directions for Public Companies Conducting Private Placements of Securities. The subscribers of this private placement shall be limited to strategic investors. The Company

seeks opportunities for technical collaboration or strategic alliances with leading domestic and international industry players while also strengthening its operating capital.

- b. Necessity: To respond to the rapid changes in the global market and strengthen the Company's growth momentum, the Company intends to introduce strategic investors through a private placement of common shares via a cash capital increase. This will enhance competitiveness and provide significant benefits and necessity for the Company's long-term business development.
- c. Expected benefits: After the introduction of strategic investors, a strategic partnership will be established to reduce the Company's operational risks. On the other hand, it will replenish working capital, enhancing the future operational performance and benefits of the Company.
- d. Currently, no strategic investors have been confirmed.

C. Necessity of conducting the private placement

- a. Reason for conducting non-public offering: In order to introduce strategic partners in response to the company's long-term development and to stabilize and strengthen the company's product market operation competitiveness, and considering factors such as the capital market conditions, issuance costs, the fundraising timeliness and the restriction that privately placed shares cannot be freely transferred within three years, a private placement is more suitable to ensure and strengthen a closer long-term partnership with strategic investors. Therefore, the Company intends to proceed with a private placement for a cash capital increase rather than a public offering.
- b. Amount limit of the private placement: Limited to no more than 100,000,000 common shares, and may be conducted in one or multiple tranches (maximum of three times) within one year from the date of the shareholders' meeting resolution. The actual fundraising quota is planned to be authorized by the board of directors based on the current market conditions, the company's actual needs, and the status of negotiations with specific persons.
- c. Use of the funds raised in this private placement: The funds raised will be used for pursuing opportunities for technological cooperation or strategic alliances with domestic and international companies. And concurrently replenish working capital.
- d. Expected benefits: After the introduction of strategic investors, a strategic partnership will be established to reduce the Company's operational risks. On the other hand, it will replenish working capital,

enhancing the future operational performance and benefits of the Company.

- D. There was no material change in management control during the period from one year prior to the board resolution for the private placement of securities to one year after the delivery date of such privately placed securities, nor following the introduction of strategic investors through the private placement.
- (2) The rights and obligations of the common shares issued in this private placement will be the same as those of the Company's existing common shares. However, in accordance with the Securities and Exchange Act, the common shares issued in this private placement and any subsequent shares distributed therefrom may not be resold within three years from the delivery date, except to the transferees specified under Article 43-8 of the Securities and Exchange Act. After the three-year period, the Company must obtain approval from the competent authority confirming compliance with listing standards and complete the supplementary public issuance procedures with the competent securities before applying for listing and trading.
- (3) The main contents of the plan for private placement of common stock, including the actual number of private placement shares, the actual private placement price, and the selection of applicants, pricing date, record date, project items, use and status of funds, expected results and other related matters and so on, it is proposed to the shareholders' meeting to authorize the board of directors to handle it with full authority. And if changes are required due to approval by the competent authority or based on operational assessment or due to objective circumstances, it is proposed to authorize the board of directors to handle it with full authority.
- (4) In addition to the scope of authorization mentioned above, it is proposed that the shareholders' meeting authorize the chairman to sign, negotiate and change all contracts and documents related to the issuance of common shares through private placement on behalf of the company, and to handle all matters necessary for the company to issue common shares through private placement.
- (5) Independent directors' objections or reservations: None.

IV. Other Questions and Motions

V. Adjournment

Attachment I

(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

2025 Business Report

1. 2025 Business Report

In 2025, the global macroeconomic environment and the technology–semiconductor industry experienced remarkable volatility and unexpected developments. From the impact on economic growth expectations caused by the United States’ imposition of reciprocal tariffs, to the massive capital inflow into AI that later raised concerns about a potential investment bubble, the technology and semiconductor sectors went through the most significant fluctuations since the dot-com bubble of 2000. Uncertainty prevailed across the entire landscape.

At the beginning of 2025, the U.S. announced the implementation of reciprocal tariffs, prompting widespread speculation about sharply rising global inflation. In addition to creating substantial pricing pressures on essential goods such as food, textiles, machine tools, and automobiles, the tariffs also triggered expectations of notable declines in non-essential consumer electronics demand, including mobile phones and computers. However, in the second and third quarters, market behavior moved in the opposite direction. During the 90-day exemption period for the reciprocal tariffs, major consumer electronics manufacturers rushed to place urgent orders and build up inventory, creating a short-lived pull-in cycle. As a result, PC market growth was pushed up to 6%, significantly surpassing initial forecasts at the beginning of the year, as reflected in Prismark’s global electronics growth report (Table 1).

	Billions USD	2023	'24/'23	2024	'25E/'24	2025E	'26F/'25E	2026F	2029F	CAAGR '24-'29
Computers	PC	226	3.5%	234	6.0%	248	1.6%	252	286	4.1%
	Server/Data storage	200	45.5%	291	37.5%	400	18.0%	472	44	13.6%
	Other computer	147	-2.8%	143	3.5%	148	1.4%	150	168	3.3%
Communication	Mobile phones	390	6.8%	416	1.6%	423	2.9%	435	535	5.1%
	Wired infracture	161	-3.4%	156	9.0%	170	6.1%	180	203	5.5%
	Wireless infrastructure	81	-9.9%	73	4.5%	77	5.2%	81	93	4.9%
Consumer	TV	87	0.7%	87	-2.6%	85	-2.1%	83	78	-2.3%
	Audio Video/Personal	143	1.0%	144	6.2%	153	3.1%	158	176	4.1%
	Other consumer	99	-1.1%	98	2.4%	100	3.6%	104	117	3.7%
Automotive		282	-4.8%	268	1.2%	272	4.3%	283	336	4.6%

	Billions USD	2023	'24/'23	2024	'25E/'24	2025E	'26F/'25E	2026F	2029F	CAAGR '24-'29
Industrial		307	1.8%	312	4.9%	328	5.5%	346	414	5.8%
Medical		138	4.7%	144	5.6%	152	5.1%	160	181	4.7%
Military /Aerospace		172	8.7%	187	8.0%	202	7.4%	217	251	6.1%
<i>Total</i>		2,431	5.0%	2,554	7.9%	2,756	5.9%	2,920	3,388	5.8%

Table 1. Global Electronics Market

Source: Prismark, November 2025

Expectations of rising inflation have also affected the growth of mobile phone products, particularly Chinese-branded smartphones. A conservative outlook is held toward U.S. smartphone brands as well. In addition to higher device prices and weakened consumer purchasing power, ongoing tensions between China and the United States are expected to further impact product sales. The global smartphone market is projected to grow by only 1.4% in 2025, lower than initial expectations but consistent with the mid-year outlook.

In 2025, the key driving force of the technology and semiconductor industry is unquestionably the advancement of artificial intelligence (AI). Capital expenditures from the top four cloud service providers (CSPs) have increased significantly compared with 2024, and the enthusiastic rise in stock prices of the seven major AI companies in the U.S. market has fueled a comprehensive arms race to invest in computing infrastructure. In the semiconductor sector, NVIDIA continues to launch new AI GPUs that provide CSPs with greater training compute capabilities. Meanwhile, some CSPs are developing their own ASIC solutions, intensifying pressure on competitors to maintain or increase their capital expenditures for fear of falling behind. Reflecting this trend, the Server/Data Center segment is forecast to grow by 37.5%, the highest among all technology product categories, as shown in Table 1.

This AI-driven growth momentum is expected to remain the dominant force over the next two years. Even if concerns regarding potential “AI inference overcapacity” arise, subsequent emerging applications will likely offset such risks. AI will continue to serve as the primary growth driver of the semiconductor industry over the next three years, although the specific content and market dynamics may shift. The key focus will lie in diversifying both product portfolios and customer bases.

Another product segment indirectly driven by AI is memory. Data centers and storage devices account for a substantial share of memory demand, to the extent that expectations for growth in consumer electronics such as smartphones and PCs in 2026 have been revised downward, with pessimistic scenarios even suggesting a possible decline. Nevertheless, memory demand growth is expected to contribute to the Company’s revenue expansion in 2025 and remain a driver of growth in 2026.

Looking ahead over the next several years, the development outlook for IC substrates remains positive. Table 1 indicates that from 2024 to 2029, the overall substrate market is projected to achieve a compound annual growth rate (CAGR) of 5.8%, with the Server/Data Center segment remaining the fastest-growing sector.

On the risk side, material shortages began to emerge in the second half of 2025, including shortages of raw materials such as glass fabric and copper foil. The continuing rise in copper and gold prices is expected to continue affecting revenue growth and compressing gross margins in 2026. Countermeasures include seeking new raw-material suppliers and implementing product price adjustments.

The Company's revenue in parent-company-only basis totaled to NT\$32,349,689 thousand in 2025, increased by 38.82% compared to NT\$23,303,299 thousand in 2024. Net income in parent-company-only basis was NT\$1,595,936 thousand in 2025, increased by 3,164.41% compared to NT\$48,889 thousand in 2024. The Company's consolidated revenue totaled to NT\$39,351,096 thousand in 2025, increased by 28.87% compared to NT\$30,534,979 thousand in 2024. The consolidated net income was NT\$2,717,328 thousand in 2025, increased by 104.15% compared to NT\$1,331,050 thousand in 2024. The operating results are as follows.

(In Thousands of New Taiwan Dollars Except for Earnings Per Share)

Account (In parent-company-only basis)	2025	2024	Growth Rate (%)
Operating revenues	32,349,689	23,303,299	38.82%
Gross profit	4,121,901	4,567,200	-9.75%
Operating income (losses)	808,064	(836,002)	196.66%
Pre-tax income	1,595,936	48,889	3,164.41%
Net income	1,595,936	48,889	3,164.41%
Earnings per share (in NT\$)	3.51	0.11	

(In Thousands of New Taiwan Dollars Except for Earnings per Share)

Account (In consolidated basis)	2025	2024	Growth Rate (%)
Operating revenues	39,351,096	30,534,979	28.87%
Gross profit	8,314,409	8,667,725	-4.08%
Operating income	2,669,813	1,095,419	143.73%
Pre-tax income	3,087,205	1,603,188	92.57%
Net income	2,717,328	1,331,050	104.15%
Net income/loss attributable to:			
Shareholders of the parent	1,595,936	48,889	
Non-controlling interests	1,121,392	1,282,161	
Earnings per share (in NT\$)	3.51	0.11	

2. Summary of 2025 business plan:

(1) Business Policy

Since the Company's establishment, we have been upholding the principle of "Satisfying Customers and Pursuing for Excellence" as our business policy, developing leadership in

technique to meet market demand, mastering new generation product demands, investing engineering resources to stay ahead, and striving for better profit to benefit our shareholders under the intense competition.

The IC packaging substrates industry is developing in several technological directions; For example, multi-chip Wafer, high-integration packages (Chiplet), SiP modules, integrated antenna modules, high-frequency and high-speed applications, thin lines, thinning... etc. The company's R&D department continues to grasp the direction of technological development and customer demands, and will create differentiation with technology and quality to maintain the highest competitiveness.

(2)Expected Sales and Its Sources

According to Prismark research data, between 2024 and 2029, the compound annual growth rate (CAGR) of the IC substrate market is expected to reach 9.3%, outperforming the growth rates of other traditional printed circuit boards and HDI printed circuit boards (Refer to Table I). Among the various IC substrate categories, FCBGA is projected to experience the fastest growth, with a CAGR of up to 12.8%. When compared with the growth performance of the Company's individual product lines in 2025, the overall development trend is consistent with the above industry outlook. Looking ahead to 2026, the Company has formulated its business and revenue forecasts based on the same industry development trends.

(3)Significant Production and Marketing Policy

- A. Strengthen the development of multi-chip packaging technology, and focus on process technology and match the development of high-frequency and high-speed materials to meet the needs of 5G/6G and automotive products.
- B. Expanding the capacity of ABF FC-BGA substrate to match the medium and long-term development needs of multi-layer boards, high-frequency and high-speed.
- C. Continue to participate in customers' R&D of glass core substrates and the material systems and processes required for co-package optics.

3. Company development strategy

We will aim at application of slim substrates of ABFFC-BGA, including thick core layer and thin core layer processes and memory and the techniques and products of SiP module and Wafer module in short-term, keeping up with the elemental global semiconductor developing trend of continuously miniature line width, aperture, and thickness in medium term, and developing complicated structural technique of active/passive components and direct wafer bonding in long term. By these development strategies, we are confident that the Company will definitely sustain our competitiveness in product market as well as in the technique.

On the organizational front, we are leveraging the unique strengths of each site and integrating AI manufacturing elements. By gradually transitioning toward a profit center structure, we are laying the groundwork for a larger and more robust KINSUS Interconnect Technology Corp. .

Chairman:

CEO:

Chief Accountant:

Attachment II

(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

Kinsus Interconnect Technology Corp.

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Consolidated Financial Statements, Parent-company-only Financial Statements and the proposal for distribution of earnings. Among these documentation, the financial statements have been audited by the auditors, Ernst & Young, and the audit reports relating to the Financial Statements have been granted. The Business Report, Financial Statements, and earnings distribution proposal have been reviewed and determined to be fairly presented by the Audit Committee members of Kinsus Interconnect Technology Corp. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Law, we hereby submit the review report to the Company's shareholders.

Kinsus Interconnect Technology Corp.

Chairman of the Audit Committee: Lee, Ming-Yu

January 30th, 2026

Attachment III

English Translation of an Audit Report Originally Issued in Chinese INDEPENDENT AUDITORS' REPORT

To: the Board of Directors and Shareholders of
Kinsus Interconnect Technology Corp.

Opinion

We have audited the accompanying parent-company-only balance sheets of Kinsus Interconnect Technology Corp. (the “Company”) as of December 31, 2025 and 2024, and the related parent-company-only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent-company-only financial statements, including the summary of significant accounting policies (together referred as “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 parent-company-only financial position of the Company as of December 31, 2025 and 2024, and their parent-company-only financial performance and cash flows for the years then ended, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent-Company-Only Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the reports of other auditor(s), 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 the most significance in our audit of parent-company-only financial statements for the year ended December 31, 2025.

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.

Revenue Recognition

We determine that revenue recognition is one of the key audit matters. The Company's revenue in the amount of NT\$32,349,689 thousand for the year ended December 31, 2025 is a significant account to the Company's financial statements. The Company has conducted these sale activities in multiple marketplaces, including Taiwan, China, USA, etc. Among these locations, the Company has established hub-warehouse for certain foreign customers' convenience. Furthermore, the timing of fulfilling performance obligation needs to be determined based on various sale terms and conditions with major clients. We therefore determined revenue recognition a key audit matter. Our audit procedures therefore include, but not limit to, evaluating the properness of accounting policy for revenue recognition, assessing and testing the effectiveness of relevant internal controls related to revenue recognition in the sales cycle, taking samples to perform test of details, including obtaining major sale orders or agreements to inspect the terms and conditions, checking the consistency of revenue recognition from foreign warehouses with the timing of fulfilling performance obligation for sale agreement or orders, performing analytical review procedures on monthly sale revenues and the cut-off tests for a period before and after the balance sheet dates, etc. We have also considered the appropriateness of the revenue disclosure in Notes 4 and 6 to the parent-company-only financial statements.

Market valuation on Inventory

We determine the market valuation on inventory is one of the key audit matters in considering that the amount of inventory was significant and the assessment of sufficiency of inventory loss requires significant management judgement. The Company's net inventory amounted to NT\$3,496,925 thousand as of December 31, 2025. As the application market of substrate, the Company's main products, is characterized by rapid development in technology and the trend of consumers' preference, management, in timely considering the status of new products development and the demand from clients, has to evaluate the inventory loss due to market value decline as well as write-down on slow-moving inventories to their net realizable value. Our audit procedures therefore include, but not limit to, evaluating the Company's policy with respect to assessment the loss from slow-moving and obsolete inventory, (including identification method, testing the accuracy of inventory aging schedule, analysis on inventory movement), performing observation on the Company's inventory physical-taking, and inspecting the current status of inventory usage, etc. We also assessed the adequacy of the inventory-related disclosures shown in the 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.

Auditor's 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 maintain 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 auditor's 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent-company-only financial statements, including the accompanying notes, and whether the parent-company-only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent-company-only financial statements. We are responsible for the direction, supervision and performance of the company 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 auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

/s/Chang, Chih Ming

/s/Chen, Kuo Shuai

Ernst & Young
January 30th, 2026
Taipei, Taiwan,
Republic of China

Notice to Readers

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

Accordingly, the accompanying parent-company-only financial statements and report of independent accountants 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

Kinsus Interconnect Technology Corp.

Parent-Company-Only Balance Sheets

As of December 31, 2025 and 2024

(Amounts Expressed in Thousands of New Taiwan Dollars)

Assets			2025		2024	
Code	Accounts	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	4, 6(1)	\$9,581,439	15	\$11,842,940	18
1110	Financial assets at fair value through profit or loss	4, 6(2)	302,108	-	-	-
1136	Financial assets measured at amortized cost	4, 6(3)	980,057	1	20,057	-
1150	Notes receivable, net	4, 6(5)	-	-	2,730	-
1170	Accounts receivable, net	4, 6(6)	5,864,860	9	4,475,453	7
1180	Accounts receivable - related parties, net	4, 6(6), 7	866	-	-	-
1200	Other receivables		42,053	-	19,251	-
1210	Other receivables - related parties	7	9,109	-	93,737	-
130x	Inventories, net	4, 6(7)	3,496,925	5	2,304,002	3
1410	Prepayments		467,007	1	838,684	1
1470	Other current assets		96,493	-	89,383	-
11XX	Total current assets		<u>20,840,917</u>	<u>31</u>	<u>19,686,237</u>	<u>29</u>
	Non-current assets					
1517	Financial assets measured at fair value through other comprehensive income	4, 6(4)	432	-	-	-
1550	Investment accounted for using equity method	4, 6(8)	6,138,865	9	6,173,458	9
1600	Property, plant and equipment, net	4, 6(9), 7, 9	31,644,802	48	28,635,339	43
1780	Intangible assets	4, 6(10)	129,571	-	31,263	-
1840	Deferred tax assets	4, 6(28)	9,593	-	9,593	-
1900	Other non-current assets	6(11), 6(18)	67,597	-	53,189	-
1915	Prepayment for equipment	4, 6(9), 9	7,606,855	12	12,368,338	19
15XX	Total non-current assets		<u>45,597,715</u>	<u>69</u>	<u>47,271,180</u>	<u>71</u>
1XXX	Total Assets		<u>\$66,438,632</u>	<u>100</u>	<u>\$66,957,417</u>	<u>100</u>

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

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

Kinsus Interconnect Technology Corp.

Parent-Company-Only Balance Sheets (Continued)

As of December 31, 2025 and 2024

(Amounts Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity			2025		2024	
Code	Accounts	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term loans	6(12)	\$2,000,000	3	\$2,100,000	3
2130	Contract liability	4, 6(22)	1,004,458	2	1,048,779	2
2150	Notes payable		53,679	-	43,904	-
2170	Accounts payable		3,002,969	5	2,257,284	3
2180	Accounts payable - related parties	7	868,953	1	731,456	1
2200	Other payables	6(13), 7	3,859,824	6	3,383,494	5
2230	Current tax liabilities	4	791,273	1	794,683	1
2250	Provisions	4, 6(19)	19,512	-	-	-
2300	Other current liabilities	6(14)	4,264,054	6	3,074,091	5
2365	Refund liability	6(15)	7,299	-	1,661	-
21XX	Total current liabilities		15,872,021	24	13,435,352	20
	Non-current liabilities					
2527	Contract liability	4, 6(22)	2,102,961	3	3,131,445	5
2540	Long-term loans	6(16)	10,742,752	16	13,230,420	20
2600	Other non-current liabilities	4, 6(17)	4,989,133	8	5,507,905	8
25XX	Total non-current liabilities		17,834,846	27	21,869,770	33
2XXX	Total liabilities		33,706,867	51	35,305,122	53
31xx	Equity attributable to shareholders of the parent company					
3100	Capital	6(20)				
3110	Common stock		4,567,920	7	4,566,494	7
3200	Capital surplus	6(20)	7,375,477	11	7,357,577	11
3300	Retained earnings	6(20)				
3310	Legal reserve		4,799,231	7	4,792,531	7
3320	Special reserve		45,148	-	195,240	-
3350	Unappropriated earnings		16,120,617	24	14,832,241	22
3400	Other components of equity		(176,628)	-	(91,788)	-
3XXX	Total equity		32,731,765	49	31,652,295	47
	Total liabilities and equity		\$66,438,632	100	\$66,957,417	100

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

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

Kinsus Interconnect Technology Corp.

Parent-Company-Only Statements of Comprehensive Income

For the Years Ended December 31, 2025 and 2024

(Amounts Expressed in Thousands of New Taiwan Dollars, Except Earnings Per Share)

Code	Accounts	Notes	2025		2024	
			Amount	%	Amount	%
4000	Operating revenues	4, 6(22), 7	\$32,349,689	100	\$23,303,299	100
5000	Operating costs	7	(28,227,788)	(87)	(18,736,099)	(80)
5900	Gross profit		4,121,901	13	4,567,200	20
6000	Operating expenses	7				
6100	Sales and marketing		(315,326)	(1)	(264,401)	(1)
6200	General and administrative		(1,222,608)	(4)	(3,381,050)	(14)
6300	Research and development		(1,783,935)	(6)	(1,765,420)	(8)
6450	Expected credit gains (losses)	4, 6(23)	8,032	-	7,669	-
	Total operating expenses		(3,313,837)	(11)	(5,403,202)	(23)
6900	Operating income (losses)		808,064	2	(836,002)	(3)
7000	Non-operating income and expenses					
7100	Interest income	6(26)	313,779	1	470,723	2
7010	Other income	6(26), 7	205,169	1	87,165	-
7020	Other gains and losses	6(26), 7	71,630	-	101,461	-
7050	Finance costs	6(26)	(319,948)	(1)	(324,412)	(1)
7070	Share of profit or loss of subsidiaries, associates and joint ventures accounted for using equity method		517,242	2	549,954	2
	Total non-operating income and expenses		787,872	3	884,891	3
7900	Income before tax		1,595,936	5	48,889	-
7950	Income tax expense	4, 6(28)	-	-	-	-
8200	Net income		1,595,936	5	48,889	-
8300	Other comprehensive income	6(27)				
8310	Items that will not be reclassified subsequently to profit or loss					
8311	Remeasurements of the defined benefit plans		5,664	-	17,813	-
8316	Unrealized gain (loss) on equity instrument investment measured at fair value through other comprehensive income		(16,518)	-	-	-
8330	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method-items that will not be reclassified to profit or loss		(14,655)	-	-	-
8360	Items that may be reclassified subsequently to profit or loss					
8380	Shares of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method - items that may be reclassified subsequently to profit or loss		(76,036)	-	150,092	-
	Other comprehensive income, net of tax		(101,545)	-	167,905	-
8500	Total comprehensive income		\$1,494,391	5	\$216,794	-
	Earnings per share (in NT\$)					
9750	Basic earnings per share (in NT\$)	6(29)	\$3.51		\$0.11	
9850	Diluted earnings per share (in NT\$)	6(29)	\$3.49		\$0.11	

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

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

Kinsus Interconnect Technology Corp.

Parent-Company-Only Statements of Changes in Equity

For the Years Ended December 31, 2025 and 2024

(Amounts Expressed in Thousands of New Taiwan Dollars)

Code	Items	Retained Earnings					Other Components of equity			Total Equity
		Common Stock	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange differences arising on translation of foreign operations	Unrealized gain (loss) on financial assets at fair value through other comprehensive income (loss)	Unearned Employee Benefit	
		3100	3200	3310	3320	3350	3410	3420	3490	
A1	Balance as of January 1, 2024	\$4,544,231	\$7,153,073	\$4,789,190	\$147,938	\$15,270,310	\$(195,240)	\$-	\$(14,613)	\$31,694,889
B1	Appropriation and distribution of 2023 earnings									
B1	Legal reserve			3,341		(3,341)				-
B3	Special reserve reversed				47,302	(47,302)				-
B5	Cash dividends - ordinary shares					(454,423)				(454,423)
C7	Changes in associates and joint ventures accounted for using the equity method.		(7,298)							(7,298)
D1	Net income for 2024					48,889				48,889
D3	Other comprehensive income for 2024					17,813	150,092			167,905
D5	Total comprehensive income	-	-	-	-	66,702	150,092	-	-	216,794
T1	Restricted stock awards and others	22,263	211,802			295			(32,027)	202,333
Z1	Balance as of December 31, 2024	4,566,494	7,357,577	4,792,531	195,240	14,832,241	(45,148)	-	(46,640)	31,652,295
B1	Appropriation and distribution of 2024 earnings									
B1	Legal reserve			6,700		(6,700)				-
B5	Cash dividends - ordinary shares					(456,649)				(456,649)
B17	Reversal of special reserve				(150,092)	150,092				-
D1	Net income for 2025					1,595,936				1,595,936
D3	Other comprehensive income for 2025					5,664	(76,036)	(31,173)		(101,545)
D5	Total comprehensive income	-	-	-	-	1,601,600	(76,036)	(31,173)	-	1,494,391
T1	Restricted stock awards and others	1,426	17,900			33			22,369	41,728
Z1	Balance as of December 31, 2025	<u>\$4,567,920</u>	<u>\$7,375,477</u>	<u>\$4,799,231</u>	<u>\$45,148</u>	<u>\$16,120,617</u>	<u>\$(121,184)</u>	<u>\$(31,173)</u>	<u>\$(24,271)</u>	<u>\$32,731,765</u>

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

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

Kinsus Interconnect Technology Corp.

Parent-Company-Only Statements of Cash Flows

For the Years Ended December 31, 2025 and 2024

(Amounts Expressed in Thousands of New Taiwan Dollars)

Code	Items	2025	2024	Code	Items	2025	2024
AAAA	Cash flows from operating activities:			BBBB	Cash flows from investing activities:		
A10000	Net income before tax	\$1,595,936	\$48,889	B00010	Acquisition of financial assets at fair value through other comprehensive income	(16,950)	-
A20000	Adjustments:			B00040	Increase in financial assets measured at amortized cost	(960,000)	-
A20010	Adjustments to reconcile profit (loss):			B02700	Acquisition of property, plant and equipment	(4,532,836)	(6,752,324)
A20100	Depreciation	6,049,850	4,926,161	B02800	Proceeds from disposal of property, plant and equipment	107,586	207,248
A20200	Amortization	58,090	45,397	B03800	Decrease (increase) in refundable deposits	(768)	2,001
A20300	Expected credit losses (gains)	(8,032)	(7,669)	B04500	Acquisition of intangible assets	(156,398)	(57,425)
A20400	Net loss (gain) of financial assets at fair value through P/L	(2,108)	33,695	BBBB	Net cash provided by (used in) investing activities	<u>(5,559,366)</u>	<u>(6,600,500)</u>
A20900	Interest expense	319,948	324,412				
A21200	Interest income	(313,779)	(470,723)	CCCC	Cash flows from financing activities:		
A21900	Cost of share-based payment	41,124	72,498	C00100	Increase in (repayment of) short-term loans	(100,000)	1,600,000
A22300	Share of profit or loss of associates and joint ventures	(51,242)	(549,954)	C01600	Increase in long-term loans	1,755,000	1,345,000
A22500	Loss (gain) on disposal of property, plant and equipment	(57,087)	(66,367)	C01700	Repayments of long-term loans	(3,091,308)	(1,831,975)
A23100	Loss (gain) on disposal of investment	-	(41,311)	C03000	Increase (decrease) in deposits received	(459,301)	360,399
A29900	Gain on government grants	(46,334)	(26,253)	C04500	Cash dividends paid	(456,649)	(454,423)
A30000	Changes in operating assets and liabilities:			C04600	Proceeds from issuing shares	13,200	136,671
A31115	Financial assets at fair value through profit or loss	(300,000)	554,263	C09900	Other financing activities	360	-
A31130	Notes receivable	2,730	2,030	CCCC	Net cash provided by (used in) financing activities	<u>(2,338,698)</u>	<u>1,155,672</u>
A31150	Accounts receivable	(1,381,375)	(1,133,663)				
A31160	Accounts receivable - related parties	(866)	214	EEEE	Increase (decrease) in cash and cash equivalents	(2,261,501)	(1,205,706)
A31180	Other receivables	(29,341)	13,210	E00100	Cash and cash equivalents at beginning of period	11,842,940	13,048,646
A31190	Other receivables-related parties	84,628	(63,882)	E00200	Cash and cash equivalents at end of period	<u>\$9,581,439</u>	<u>\$11,842,940</u>
A31200	Inventories	(1,192,923)	(511,661)				
A31230	Prepayments	371,677	114,777				
A31240	Other current assets	(7,110)	(891)				
A31990	Net defined benefit assets	(7,976)	(7,286)				
A32125	Contract liabilities	(1,072,805)	(716,992)				
A32130	Notes payable	9,775	(2,760)				
A32150	Accounts payable	745,685	708,288				
A32160	Accounts payable - related parties	137,497	424,823				
A32180	Other payables	576,096	(392,533)				
A32200	Provision	19,512	-				
A32230	Other current liabilities	(582)	11,914				
A32990	Refund liability	5,638	(12,732)				
A32990	Other operating liability	-	8				
A33000	Cash generated from (used in) operations	<u>5,080,626</u>	<u>3,275,902</u>				
A33100	Interest received	320,318	516,313				
A33200	Dividend received	536,020	789,000				
A33300	Interest paid	(296,991)	(289,848)				
A33500	Income tax paid	(3,410)	(52,245)				
AAAA	Net cash provided by (used in) operating activities	<u>5,636,563</u>	<u>4,239,122</u>				

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

English Translation of Financial Statements and a Report Originally Issued in Chinese

MANAGEMENT REPRESENTATION LETTER

The entities that are required to be included in the combined financial statements of Kinsus Interconnect Technology Corp. as of December 31, 2025 and for the year then ended 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 the International Financial Reporting Standard No. 10, “Consolidated Financial Statements.” In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, Kinsus Interconnect Technology Corp. and Subsidiaries do not prepare a separate set of combined financial statements.

Very truly yours,

Kinsus Interconnect Technology Corp.

By

Liao, Sih-Jheng

Chairman

January 30th, 2026

INDEPENDENT AUDITORS' REPORT

To The Board of Directors of
Kinsus Interconnect Technology Corp.

Opinion

We have audited the accompanying consolidated balance sheets of Kinsus Interconnect Technology Corp. (the “Company”) and its subsidiaries as of December 31, 2025 and 2024, the related consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including the summary of significant accounting policies (together referred as “the consolidated financial statements”).

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company 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. 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.

Revenue Recognition

We determine that revenue recognition is one of the key audit matters. The Company's consolidated revenue in the amount of NT\$39,351,096 thousand for the year ended December 31, 2025 is a material account to the Company's consolidated financial statements. The Company has conducted these sale activities in multiple marketplaces, including Taiwan, China, USA, etc. Among these locations, the Company has established hub-warehouse for certain foreign customers' convenience. Furthermore, the timing of fulfilling performance obligation needs to be determined based on various sale terms and conditions with major clients. We therefore determined revenue recognition a key audit matter. Our audit procedures therefore include, but not limit to, evaluating the properness of accounting policy for revenue recognition, assessing and testing the effectiveness of relevant internal controls related to revenue recognition in the sales cycle, taking samples to perform test of details, including obtaining major sale orders or agreements to inspect the terms and conditions, checking the consistency of timing of revenue recognition from foreign warehouses with the timing of fulfilling performance obligation for sale agreement or orders, performing analytical review procedures on monthly sale revenues and the cut-off tests for a period before and after the balance sheet dates, etc. We have also considered the appropriateness of the revenue disclosure in Notes 4 and 6 to the consolidated financial statements.

Market valuation on Inventory

The Group's inventory amounted to NT\$4,828,309 thousand as of December 31, 2025. As the application market of substrate, the Company's main products, is characterized by rapid development in technology and the trend of consumers' preference, management, in timely considering the status of new products development and the demand from clients, has to evaluate the loss due to market value decline as well as write-down on slow-moving inventories to their net realizable value and the assessment of appropriateness of loss allowance of value decline and slow-moving inventory requires significant management judgement, we therefore determined inventory valuation one of the key audit matters.

Our audit procedures therefore include, but not limit to, evaluating the Company's policy with respect to assessment of the loss from slow-moving and obsolete inventory (including identification method, testing the accuracy of inventory aging schedule, analysis on inventory movement), performing observation on the Company's inventory physical-taking, and inspecting the current status of inventory usage, etc. We also assessed the adequacy of the inventory-related disclosures shown in the 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, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 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 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 maintain 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.
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 auditor's 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the 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 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 auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other

We have audited and expressed an unqualified opinion on the parent-company-only financial statements of the Company as of and for the years then ended December 31, 2025 and 2024, respectively.

/s/Chang, Chih Ming

/s/Chen, Kuo Shuai

Ernst & Young
January 30th, 2026
Taipei, Taiwan,
Republic of China

Notice to Readers

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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 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 Consolidated Financial Statements Originally Issued in Chinese

Kinsus Interconnect Technology Corp. and Subsidiaries

Consolidated Balance Sheets

As of December 31, 2025 and 2024

(Amounts Expressed In Thousands of New Taiwan Dollars)

Assets			As of December 31, 2025		As of December 31, 2024	
Code	Accounts	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	4, 6(1)	\$12,281,237	15	\$14,399,651	18
1110	Financial assets at fair value through profit or loss	4, 6(2)	1,410,294	2	1,121,378	1
1136	Financial assets measured at amortized cost	4, 6(3), 8	2,644,290	3	1,154,989	1
1150	Notes receivable, net	4, 6(5)	-	-	2,730	-
1170	Accounts receivable, net	4, 6(6)	6,802,761	9	5,281,641	7
1180	Accounts receivable - related parties, net	4, 6(6), 7	867	-	-	-
1200	Other receivables		97,074	-	34,584	-
1210	Other receivables from related parties	7	-	-	7,107	-
130x	Inventories, net	4, 6(7)	4,828,309	6	2,981,441	4
1410	Prepayments		552,934	1	885,568	1
1460	Disposal groups held for sale	4, 6(8)	-	-	3,603,466	5
1470	Other current assets		319,871	-	204,172	-
11xx	Total current assets		28,937,637	36	29,676,727	37
	Non-current assets					
1517	Financial asset at fair value through OCI	4, 6(4)	52,727	-	51,000	-
1535	Financial assets measured at amortized cost	4, 6(3), 8	37,107	-	-	-
1550	Investment accounted for using equity method	4, 6(9)	48,521	-	49,377	-
1600	Property, plant and equipment, net	4, 6(10), 7, 8, 9	41,936,711	53	36,408,840	47
1755	Right-of-use asset	4, 6(25)	568,815	1	370,874	-
1780	Intangible assets	4, 6(11)	175,270	-	53,317	-
1840	Deferred income tax assets	4, 6(28)	92,667	-	92,918	-
1900	Other non-current assets	6(12), 6(19), 8	123,079	-	102,428	-
1915	Prepayment for acquiring machinery	6(10), 9	8,000,746	10	12,629,816	16
15xx	Total non-current assets		51,035,643	64	49,758,570	63
1xxx	Total Assets		\$79,973,280	100	\$79,435,297	100

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese
Kinsus Interconnect Technology Corp. and Subsidiaries
Consolidated Balance Sheets-(Continued)
As of December 31, 2025 and 2024
(Amounts Expressed In Thousands of New Taiwan Dollars)

Liabilities and Equity			As of December 31, 2025		As of December 31, 2024	
Code	Accounts	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term loans	6(13)	\$3,053,498	4	\$2,451,503	3
2130	Contract liability	4, 6(23)	1,088,434	1	1,104,108	1
2150	Notes payable		71,041	-	46,166	-
2170	Accounts payable		3,828,757	5	2,453,573	3
2200	Other payables	6(14), 7	6,130,463	8	5,021,541	6
2230	Current income tax liabilities	4	1,139,648	1	913,316	1
2250	Provisions	4, 6(20)	24,312	-	-	-
2260	Liabilities directly associated with disposal groups held for sale	4, 6(8)	-	-	1,499,857	2
2280	Lease liability	4, 6(25)	38,155	-	31,533	-
2300	Other current liabilities	6(15)	4,339,228	6	3,173,872	5
2365	Refund liability	6(16)	392,880	-	294,908	-
21xx	Total current liabilities		20,106,416	25	16,990,377	21
	Non-current liabilities					
2527	Contract liability	4, 6(23)	2,102,961	3	3,131,445	4
2540	Long-term loans	6(17), 8	11,197,127	14	13,779,184	18
2570	Deferred income tax liabilities	4, 6(28)	84,738	-	70,906	-
2580	Lease liability	4, 6(25)	77,794	-	73,586	-
2600	Other non-current liabilities	6(18), 7	5,031,047	6	5,511,566	7
25xx	Total non-current liabilities		18,493,667	23	22,566,687	29
2xxx	Total liabilities		38,600,083	48	39,557,064	50
31xx	Equity attributable to shareholders of the parent					
3100	Capital	6(21)				
3110	Common stock		4,567,920	6	4,566,494	6
3200	Capital surplus	6(21)	7,375,477	9	7,357,577	9
3300	Retained earnings	6(21)				
3310	Legal reserve		4,799,231	6	4,792,531	6
3320	Special reserve		45,148	-	195,240	-
3350	Unappropriated earnings		16,120,617	20	14,832,241	19
3400	Other components of equity		(176,628)	-	(91,788)	-
36xx	Non-controlling interests	6(21)	8,641,432	11	8,225,938	10
3xxx	Total equity		41,373,197	52	39,878,233	50
	Total liabilities and equity		\$79,973,280	100	\$79,435,297	100

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese
Kinsus Interconnect Technology Corp. and Subsidiaries
Consolidated Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024
(Amounts Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

Code	Items	Notes	2025		2024	
			Amount	%	Amount	%
4000	Operating revenues	4, 6(23), 7	\$39,351,096	100	\$30,534,979	100
5000	Operating costs	7	(31,036,687)	(79)	(21,867,254)	(72)
5900	Gross profit		8,314,409	21	8,667,725	28
6000	Operating expenses	7				
6100	Sales and marketing		(1,016,141)	(2)	(913,070)	(3)
6200	General and administrative		(2,026,491)	(5)	(4,097,143)	(13)
6300	Research and development		(2,609,820)	(7)	(2,611,654)	(9)
6450	Expected credit gains (losses)	4, 6(24)	7,856	-	49,561	-
	Total operating expenses		(5,644,596)	(14)	(7,572,306)	(25)
6900	Operating income		2,669,813	7	1,095,419	3
7000	Non-operating incomes and expenses					
7100	Interest income	6(27)	385,608	1	530,300	2
7010	Other incomes	6(27), 7	397,535	1	197,555	1
7020	Other gains or losses	6(27)	26,523	-	169,200	-
7050	Finance costs	6(27), 7	(391,418)	(1)	(394,341)	(1)
7060	Share of the profit or loss of associates and joint ventures	6(9)	(856)	-	5,055	-
	Total non-operating incomes and expenses		417,392	1	507,769	2
7900	Income before income tax		3,087,205	8	1,603,188	5
7950	Income tax expense	4, 6(29)	(369,877)	(1)	(272,138)	(1)
8200	Net income		2,717,328	7	1,331,050	4
8300	Other comprehensive income	6(28)				
8310	Item that not be reclassified to profit or loss					
8311	Actuarial gain (loss) from defined benefit plans		5,664	-	17,813	-
8316	Unrealized gain (loss) on equity instrument investment measured at fair value through other comprehensive income		(66,103)	-	-	-
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of foreign operations		(133,683)	-	183,645	1
8399	Income tax related to items that may be reclassified to profit or loss		87	-	(52)	-
	Total other comprehensive income (loss), net of tax		(194,035)	-	201,406	1
8500	Total comprehensive income		\$2,523,293	7	\$1,532,456	5
8600	Net income attributable to:					
8610	Shareholders of the parent		\$1,595,936	4	\$48,889	-
8620	Non-controlling interests		1,121,392	3	1,282,161	4
			\$2,717,328	7	\$1,331,050	4
8700	Comprehensive income attributable to:					
8710	Shareholders of the parent		\$1,494,391	4	\$216,794	1
8720	Non-controlling interests		1,028,902	3	1,315,662	4
			\$2,523,293	7	\$1,532,456	5
9750	Earnings per share-basic (in NTD)	6(30)	\$3.51		\$0.11	
9850	Earnings per share-diluted (in NTD)	6(30)	\$3.49		\$0.11	

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Kinaxis Interconnect Technology Corp. and Subsidiaries

Consolidated Statements of Changes in Equity

For the Years Ended December 31, 2025 and 2024

(Amounts Expressed In Thousands of New Taiwan Dollars)

Code	Items	Equity Attributable to Shareholders of the Parent									Non-controlling Interests	Total Equity	
		Common Stock	Capital Surplus	Retained Earnings			Others			Total			
				Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange differences arising on translation of foreign operations	Disposal groups held for sale	Unrealized gain(loss) on equity instrument investment measured at fair value through other comprehensive income				Unearned Employee Benefit
3100	3200	3310	3320	3350	3410	3470	3490	3490	31XX	36XX	33XX		
A1	Balance as of January 1, 2024	\$4,544,231	\$7,153,073	\$4,789,190	\$147,938	\$15,270,310	\$(195,240)	\$-	\$(14,613)	\$31,694,889	\$7,464,237	\$39,159,126	
	Appropriation and distribution of 2023 earnings												
B1	Legal reserve			3,341		(3,341)				-		-	
B3	Special reserve				47,302	(47,302)				-		-	
B5	Cash dividends - ordinary shares					(454,423)				(454,423)		(454,423)	
C7	Changes in associates and joint ventures accounted for using the equity method		(7,298)							(7,298)	17	(7,281)	
D1	Net income for 2024					48,889				48,889	1,282,161	1,331,050	
D3	Other comprehensive income, net of tax, for 2024					17,813	150,092			167,905	33,501	201,406	
D5	Total comprehensive income	-	-	-	-	66,702	150,092	-	-	216,794	1,315,662	1,532,456	
O1	Non-controlling interests increase (decrease)										(553,978)	(553,978)	
T1	Disposal groups held for sale						45,148	(45,148)		-		-	
T1	Restricted employee stocks and others	22,263	211,802			295			(32,027)	202,333		202,333	
Z1	Balance as of December 31, 2024	4,566,494	7,357,577	4,792,531	195,240	14,832,241	-	(45,148)	(46,640)	31,652,295	8,225,938	39,878,233	
	Appropriation and distribution of 2024 earnings												
B1	Legal reserve			6,700		(6,700)				-		-	
B5	Cash dividends - ordinary shares					(456,649)				(456,649)		(456,649)	
B17	Reversal of special reserve				(150,092)	150,092				-		-	
D1	Net income for 2025					1,595,936				1,595,936	1,121,392	2,717,328	
D3	Other comprehensive income, net of tax, for 2025					5,664	(107,978)	31,942	(31,173)	(101,545)	(92,490)	(194,035)	
D5	Total comprehensive income	-	-	-	-	1,601,600	(107,978)	31,942	(31,173)	1,494,391	1,028,902	2,523,293	
O1	Non-controlling interests increase (decrease)										(613,408)	(613,408)	
T1	Disposal groups held for sale						(13,206)	13,206					
T1	Restricted employee stocks and others	1,426	17,900			33			22,369	41,728	-	41,728	
Z1	Balance as of December 31, 2025	\$4,567,920	\$7,375,477	\$4,799,231	\$45,148	\$16,120,617	\$(121,184)	\$-	\$(31,173)	\$(24,271)	\$32,731,765	\$8,641,432	\$41,373,197

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Kinsus Interconnect Technology Corp. and Subsidiaries

Consolidated Statements of Cash Flows

For the Years Ended December 31, 2025 and 2024

(Amounts Expressed in Thousands of New Taiwan Dollars)

Code	Items	2025	2024	Code	Items	2025	2024
AAAA	Cash flows from operating activities:			BBBB	Cash flows from investing activities:		
A10000	Income before income tax	\$3,087,205	\$1,603,188	B00010	Acquisition of financial assets at fair value through other comprehensive	(67,830)	-
A20000	Adjustments:			B00040	Acquisition of financial assets at amortized cost	(1,526,408)	963,437
A20010	Income and expense adjustments:			B01900	Disposal of investments accounted for using the equity method	-	395,837
A20100	Depreciation (including right-of-use assets)	7,159,189	6,065,345	B02700	Acquisition of property, plant and equipment	(6,116,754)	(10,408,021)
A20200	Amortization	84,575	67,535	B02800	Proceeds from disposal of property, plant and equipment	110,221	119,202
A20300	Expected credit losses (gains)	(7,856)	(49,561)	B03800	Decrease in refundable deposits	(2,222)	19,063
A20400	Net gain of financial assets at fair value through P/L	(17,586)	(37,203)	B04500	Acquisition of intangible assets	(201,669)	(83,926)
A20900	Interest expense	391,418	394,341	B05350	Acquisition of right-of-use assets	(63,844)	(112,795)
A21200	Interest income	(385,608)	(530,300)	BBBB	Net cash provided by (used in) investing activities	(7,868,506)	(9,107,203)
A21900	Cost of share-based payment	41,124	72,498				
A22300	Share of profit or loss of associates and joint ventures	856	(5,055)	CCCC	Cash flows from financing activities:		
A22500	Loss (gain) on disposal of property, plant and equipment	28,734	(57,717)	C00100	Increase (decrease) in short-term loans	(289,016)	1,933,895
A23100	Gain on disposal of investments	(415)	-	C01600	Increase in long-term loans	1,755,000	1,577,369
A23200	Loss (gain) on disposal of investment accounted for using the equity method	-	(10,533)	C01700	Repayments of long-term loans	(3,186,156)	(1,887,641)
A23700	Impairment loss on non-financial assets	-	19,242	C03000	Increase (decrease) in deposits received	(451,736)	310,402
A29900	Gain on lease modification	(568)	(1,805)	C04020	Cash payments for the principal portion of the lease liability	(41,913)	(66,298)
A29900	Gain on government grants	(46,612)	(26,568)	C04500	Cash dividends paid	(456,649)	(454,423)
A30000	Changes in operating assets and liabilities:			C04600	Proceeds from issuing shares	13,200	136,671
A31115	Financial assets at fair value through profit or loss	(271,330)	2,110,049	C05800	Increase (decrease) in non-controlling interests	(613,408)	(553,978)
A31130	Notes receivable	2,730	2,030	C09900	Other financing activities	360	-
A31150	Accounts receivable	(1,513,260)	(938,330)	CCCC	Net cash provided by (used in) financing activities	(3,270,318)	995,997
A31160	Accounts receivable - related parties	(867)	367				
A31180	Other receivables	(44,570)	34,001	DDDD	Effect of exchange rate changes	(38,577)	70,991
A31190	Other receivables-related parties	7,107	(7,107)				
A31200	Inventories	(1,499,097)	(717,530)	EEEE	Increase (decrease) in cash and cash equivalents	(3,084,416)	(335,114)
A31230	Prepayments	363,961	119,733	E00100	Cash and cash equivalents at beginning of period	15,365,653	15,700,767
A31240	Other current assets	(25,930)	(26,427)	E00200	Cash and cash equivalents at end of period	\$12,281,237	\$15,365,653
A31990	Net defined benefit assets	(7,976)	(7,286)				
A32125	Contract liabilities	(1,044,158)	(749,219)				
A32130	Notes payable	24,875	(1,087)				
A32150	Accounts payable	1,025,983	749,215	E00210	Cash and cash equivalents in the consolidated balance sheets	\$12,281,237	\$14,399,651
A32180	Other payables	768,403	(276,279)	E00212	Cash and cash equivalents in disposal groups held for sale	-	966,002
A32200	Provisions	24,312	-	E00200	Cash and cash equivalents in the consolidated statements of cash flows	\$12,281,237	\$15,365,653
A32230	Other current liabilities	(28,646)	(513)				
A32990	Refund liability	97,972	42,221				
A32990	Other operating liability	-	8				
A33000	Cash generated from (used in) operations	8,213,965	7,837,253				
A33100	Interest received	385,483	586,620				
A33300	Interest paid	(366,608)	(359,702)				
A33500	Income tax paid	(139,855)	(359,070)				
AAAA	Net cash provided by (used in) operating activities	8,092,985	7,705,101				

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

Attachment IV

(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

Kinsus Interconnect Technology Corp.
Earnings Distribution Proposal
For The Year Ended December 31, 2025

Item	Amount (In: NT\$)
Beginning retained earnings	\$14,518,984,288
Less: Other comprehensive income (loss) in 2025	
-Actuarial gain/loss of defined benefit	5,663,414
Add: Employee restricted share adjusted amount	32,581
Add: Net income after tax in 2025	1,595,936,460
Less: 10% legal reserve	(160,163,246)
Less: appropriation of special reserve	(107,208,588)
Distributable earnings	<u>15,853,244,939</u>
Distributions	
Less: Cash dividend to shareholders (NT\$1.75 per share)	<u>(799,620,430)</u>
Unappropriated retained earnings	<u><u>\$15,053,624,509</u></u>

Chairman:

CEO:

Chief Accountant:

Attachment V

(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

Kinsus Interconnect Technology Corp. Comparison for amendment to Articles of Incorporation

After amendment	Before amendment	Explanation
<p>Article 5: The authorized capital of the Company is NTD <u>8,000,000,000</u>, divided into <u>800,000,000</u> shares, at a par value of NTD 10 per share. The shares may be issued in installments, and the shares which have not been issued would be issued in installments pursuant to the resolution of Board of Directors. The registered capital keeps NTD 300,000,000 divided into 30,000,000 shares provided for exercise of the option of stock option certificates, preferred shares with warrants and warrants attached to corporate bonds, which may be issued in installments pursuant to the resolution of Board of Directors.</p>	<p>Article 5: The authorized capital of the Company is NTD <u>6,000,000,000</u>, divided into <u>600,000,000</u> shares, at a par value of NTD 10 per share. The shares may be issued in installments, and the shares which have not been issued would be issued in installments pursuant to the resolution of Board of Directors. The registered capital keeps NTD 300,000,000 divided into 30,000,000 shares provided for exercise of the option of stock option certificates, preferred shares with warrants and warrants attached to corporate bonds, which may be issued in installments pursuant to the resolution of Board of Directors.</p>	<p>To accommodate the Company's practical operational needs, the authorized capital is hereby increased.</p>
<p>Article 28: The Article was agreed by all the promoters in founder's meeting in September 1, 2000. The first revised was June 28, 2003. The second revised was August 26, 2003. The third revised was April 16, 2004. The fourth time revised was April 16, 2004. The fifth time revised was June 14, 2005. The sixth time revised was June 14, 2005. The seventh revised was June 19, 2006. The eighth revised was May 30, 2007. The ninth revised was May 30, 2008. The tenth revised was June 18, 2010. The eleventh revised was June 22, 2011. The twelfth revised was June 18, 2012. The thirteenth revised was May 27, 2016. The fourteenth revised was May 26, 2017. The fifteenth revised was May 29, 2019. The sixteenth revised was May 28, 2020. The seventeenth revised was May 27, 2022. The eighteenth revised was May 28, 2025. <u>The nineteenth revised was May 27, 2026.</u></p>	<p>Article 28: The Article was agreed by all the promoters in founder's meeting in September 1, 2000. The first revised was June 28, 2003. The second revised was August 26, 2003. The third revised was April 16, 2004. The fourth time revised was April 16, 2004. The fifth time revised was June 14, 2005. The sixth time revised was June 14, 2005. The seventh revised was June 19, 2006. The eighth revised was May 30, 2007. The ninth revised was May 30, 2008. The tenth revised was June 18, 2010. The eleventh revised was June 22, 2011. The twelfth revised was June 18, 2012. The thirteenth revised was May 27, 2016. The fourteenth revised was May 26, 2017. The fifteenth revised was May 29, 2019. The sixteenth revised was May 28, 2020. The seventeenth revised was May 27, 2022. The eighteenth revised was May 28, 2025.</p>	<p>Additional revision date.</p>

Appendix I

(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

Kinsus Interconnect Technology Corp. Rules of Procedure for Shareholder Meetings

Article 1

Unless otherwise required by laws and regulations, the shareholders meeting of the Company shall be held in accordance with these Rules.

Article 2

This Corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. The number of shares present shall be calculated based on the attendance sheet or the attendance cards delivered.

Article 3

The attendance and voting at the shareholders' meeting shall be calculated based on the shares.

Article 4

The place of the shareholders meeting shall be at the office of the Company or at a location convenient to the shareholders and suitable for convening a shareholders meeting. The time of the meeting may not be earlier than 9 a.m. or later than 3 p.m.

Article 4-1

This Corporation shall specify in its shareholders meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. Shareholders and their proxies (collectively, "shareholders") shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. Solicitors soliciting proxy forms shall also bring identification documents for verification.

Article 5

When the shareholders meeting was convened by the Board of Directors, the shareholders' meeting shall be presided by the Chairman of the Board of Directors. If the Chairman is absent or is unable to exercise the duties for certain reasons, the vice-Chairman shall act on his/her behalf. If the vice-Chairman is absent or is unable to exercise the duties for certain reasons, the Chairman may designate the managing director to act on his/her behalf; if there is no managing director, one of the directors may be designated to act on his/her behalf. Where the Chairman does not designate a proxy, the managing director or directors may elect a person among themselves to act on behalf of the Chairman. When the shareholders meeting was convened by other persons who have the convening right, the shareholders' meeting shall be presided by the convener. When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or 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.

Article 6

The Company may designate the attorneys, accountants or relevant personnel engaged to present in the shareholders meeting. The staffs handling the shareholders meeting shall wear identification cards or arm-band.

Article 7

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

The recorded materials of the preceding paragraph shall be retained for at least 1 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.

Article 8

Upon the starting time of the meeting, the chairman shall order the meeting to begin. However, where the shareholders present represent half or less than half of the total outstanding shares, the chairman may postpone the meeting for a total of two times. The postponed time may not in total exceed one hour. Where after two postponements, the shareholders present still do not meet the quorum but represent one-third or more of the total outstanding shares, a tentative resolution may be passed in accordance with Paragraph 1, Article 175 of the Company Act. If the shares present represent more than half of the total outstanding shares before the end of the meeting, the chairman may propose the tentative resolution to the shareholders meeting for voting in accordance with Article 174 of the Company Act.

Article 9

If the shareholders meeting is convened by the Board of Directors, its agenda shall be stipulated by the Board of Directors, and the meeting shall be held in accordance with the agenda and may not be changed without the resolution of the shareholders meeting. When the shareholders meeting was convened by other persons who have the convening right, the above paragraph shall apply mutatis mutandis. Before the closing of the discussions (including provisional motions) stipulated in the agenda under the above two paragraphs, the chairman may not announce the adjournment of the meeting without resolution. After the adjournment of the meeting, the shareholders may not elect a chairman to continue the meeting at the original address or at another location.

Article 10

Before a shareholder makes a statement, he/she must complete a statement slip stating the subject of the statement, the shareholder number (or attendance card number) and shareholder name, and the chairman shall determine the order of his/her statement. Where a shareholder present only completed a statement slip but did not make a statement, he/she will be deemed to not have made a statement. Where the statement made is inconsistent with that stated on the statement slip, the statement made will prevail. When a shareholder present makes a statement, the other shareholders may not make a statement and interfere, unless consent is obtained from the chairman and the shareholder making the statement. The chairman shall restrain such interfering shareholder.

Article 11

For each proposal, a shareholder may not make more than two statements, unless consent is obtained from the chairman. Each statement may not exceed five minutes. The chairman may restrain the shareholder from making the statement if he/she violates the above provisions or has exceeded the scope of the proposal.

Article 12

Where an institution is delegated to attend the shareholders meeting, it may only appoint one representative to attend. Where the institution appoints two or more representatives to attend the shareholders meeting, only one person may make a statement for each proposal.

Article 13

After a shareholder makes a statement, the chairman may respond him/herself or designate a relevant person to respond.

Article 14

Where the chairman believes that the proposal discussed may be resolved, he/she may announce the ending of the discussion and propose that votes be made.

Article 15

If the Chairman adjourns the Meeting in violation of these Rules and Procedures, the shareholders may designate, by majority of votes represented by shareholders attending the Meeting, one person as chairman to continue the Meeting.

Article 16

The personnel supervising and calculating the votes for the proposals shall be designated by the chairman, but the supervising personnel shall be a shareholder. 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 and the numbers of votes with which they were elected, shall be announced on-site at the meeting, and a record made of the vote.

Article 17

During the meeting, the chairman may announce recesses at his/her own discretion.

Article 18

Unless otherwise specified in the Company Act and the Articles of Incorporation, resolutions at a shareholders' meeting shall be adopted by a majority vote of the shareholders present.

Article 19

When a proposal has an amendment or a replacement, the chairman may combine it with the original proposal and determine the order of resolution. If one of the proposals is resolved, the other proposals will be deemed as rejected and there is no need to make another resolution.

Article 20

The chairman may instruct the security officer to assist in maintaining the order of the meeting. The security officer shall wear an arm-band with the word "Security" when assisting in the maintenance of the order of the meeting.

Article 21

These Rules and Procedures shall be effective from the date it is approved by the Shareholders' Meeting. The same applies in case of revision.

Article 22

These Rules and Procedures of Shareholders' Meeting were made on June 28, 2003. The first amendment was on June 17, 2013.

Appendix II

(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

Articles of Incorporation of Kinsus Interconnect Technology Corp.

CHAPTER I GENERAL PROVISIONS

Article 1

This Company is incorporated under the Company Act, with the name of KINSUS INTERCONNECT TECHNOLOGY CORP, and the English name of KINSUS INTERCONNECT TECHNOLOGY CORP.

Article 2

The business scope of the Company is as following:

1. CC01080 Electronic Parts and Components Manufacturing
2. F119010 Wholesale of Electronic Materials
3. F219010 Retail Sale of Electronic Materials
4. I103060 Management consultation
5. CQ01010 Die Manufacturing
6. CC01990 Electrical Machinery, Supplies Manufacturing
7. CB01990 Other Machinery Manufacturing Not Elsewhere Classified
8. F401010 International Trade
9. C801010 Basic Industrial Chemical Manufacturing
10. ZZ99999 All business items that are not prohibited or restricted by laws and regulations, except for those subject to special approval.

Article 3

The Company has its head office in Taoyuan City, and the Company may establish branches in and out of this country.

Article 4

The method of the public announcement of the Company shall be made in accordance with Article 28 of the Company Act.

CHAPTER II SHARES

Article 5

The authorized capital of the Company is NTD 6,000,000,000, divided into 600,000,000 shares, at a par value of NTD 10 per share. The shares may be issued in installments, and the shares which have not been issued would be issued in installments pursuant to the resolution of Board of Directors. The registered capital keeps NTD 300,000,000 divided into 30,000,000 shares provided for exercise of the option of stock option certificates, preferred shares with warrants and warrants attached to corporate bonds, which may be issued in installments pursuant to the resolution of Board of Directors.

Article 5-1

When the Company transfer to the employees at a price lower than the average price of the actual bought-back shares, or lower than “Regulations Governing the Offering and Issuance of Securities by Securities Issuers” exercise price issue employee stock warrants, it shall be resolved by two-thirds of the votes at a shareholders' meeting attended by shareholders representing a majority of the total number of issued shares.

Article 5-2

The company of reward tools include stock repurchase, qualification requirements of employees, an issuance of new shares and shares of restricted stock for employees with Company Act and Securities and Exchange Act. Qualification requirements of employees, and subscription by employees including the employees of parents or subsidiaries of the company meeting certain specific requirements, provide for the Board of Directors.

Article 6

Share certificates of the Company shall be in registered form, signed or sealed by directors representing the company, and shall be duly certified or authenticated by the bank which is competent to certify shares under the laws before issuance. The issued shares may be exempted from printing any share certificate, provided that such issuance shall register the issued shares with a centralized securities depository enterprise agency and follow the regulations of that agency.

Article 7

The shareholders of the Company shall conduct shares related affairs or exercise other relevant rights in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies unless the laws, regulations or securities regulation rules provide otherwise.

Article 8

The shareholders' register shall be closed during 60 days prior to the date of an ordinary shareholders' meeting, 30 days prior to the date of an extraordinary shareholders' meeting, or five days period prior to the record dates for distribution of dividends, bonuses or other benefits of the Company.

CHAPTER III SHAREHOLDER'S MEETING

Article 9

The shareholders' meeting of the Company is as following :

1. Ordinary shareholders' meeting shall be convened within six months after close of each fiscal year by the branches.
2. Extraordinary shareholders' meeting shall be convened when necessary in accordance with the relevant laws and regulations.

Article 9-1

When the Company's shareholders' meeting is held, it can be held by means of physical shareholder meeting, visual communication network (including pure video shareholders' meeting and video-assisted shareholders' meeting) or other methods promulgated by the central competent authority. It shall be subject to prescriptions provided for by the competent authority in charge of securities affairs, including the prerequisites, procedures, and other compliance matters.

Article 10

When the shareholders meeting was convened by the Board of Directors, the shareholders' meeting shall be presided by the Chairman of the Board of Directors. If the Chairman is absent, the Chairman may designate one of the directors to act on his/her behalf. Where the Chairman does not designate a proxy, the directors may elect a person among themselves to act as the chairman of the meeting. When the shareholders meeting was convened by other persons who has the convening right, the shareholders' meeting shall be presided by the convener. When there are two or more conveners, the conveners shall elect among themselves to act as the chairman of the meeting.

Article 11

A notice to convene an ordinary meeting of shareholders shall be given to each shareholder no later than 30 days prior to the scheduled meeting date, and a notice to convene an extraordinary meeting of shareholders shall be given to each shareholder no later than 15 days prior to the scheduled meeting date. Such notice shall specify the meeting date, meeting venue, and proposed matters and be sent to the shareholders in writing.

Article 12

When a shareholder for any reasons cannot attend the shareholders' meeting in person, he/she/it may attend the meeting by proxy by executing a power of attorney printed by the Company stating therein the scope of power authorized to the proxy.

Article 13

Except in the circumstances set forth in the Company Act where there is no voting right for a share, each shareholder of the Company shall have one vote for each share held.

Article 14

Unless otherwise specified in the Company Act, resolutions at a shareholders' meeting shall be adopted by a majority vote of the shareholders present in person or through proxy, who represent more than one-half of the total number of voting shares. When the shareholders meeting was convened by the Board of Directors, it shall be handled in accordance with Article 183 of the Company Act.

CHAPTER IV DIRECTORS, AUDIT COMMITTEE AND MANAGERS

Article 15

The Company set up seven to eleven directors with three-year term in adopting the system of nominating candidates. The shareholders elect the directors from the list of candidates and the directors can be re-elected for next term.

During the directors' term, the Company shall buy enough insurance for all its directors to cover the legal liability that might incur in mal-practice of its Company's business.

The board meeting is authorized to resolve the remuneration for the executive directors, no matter the Company makes profit or not, based on the degree of their participation and contribution to the Company's operations in reference to the industry level.

Article 15-1

The Company may have independent directors within the aforementioned number of directors and the number of independent directors shall be no less than one-fifth of the total number of directors and shall not be less than two. The election of independent directors shall adopt the candidate nomination system, and the shareholders shall elect the independent directors from the list of the candidates of the independent directors. The professional qualifications, shareholdings, restrictions on concurrent position, nomination, and other compliance matters shall be handled in accordance with relevant regulations of the securities authorities.

Article 15-2

Pursuant to Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee. The Audit Committee shall be composed of the entire number of Independent Directors.

Article 15-3

The Board of Directors of a company may have any other functional committees.

Any other functional committees shall establish exercise power rules and be enforced after resolving them in the Board of Directors.

Article 16

The Board of Directors is composed of directors. The functions and responsibilities of the Board of Directors shall be as follows:

1. To determine the business plans and financial statements,
2. To propose distribution of profit or appropriation of losses,
3. To propose capital increase or decrease,
4. To enact important rules and organizational regulations of the Company,
5. To engage and terminate the general manager and principal manager of the Company,
6. To determine the establishment and winding-up of branches,
7. To produce the budget and the final accounts, and
8. To delegated other duties authorized by the Company Act or the resolution of the shareholders' meeting(s).

Article 17

The Chairman will be elected from among directors by a majority vote at a board meeting at which at least two-thirds (2/3) of directors are present. The Chairman shall be the representative of the Company externally.

Article 18

Convening the board meeting shall be handled in accordance with Article 204 of the Company Act. In order to convene the board meeting, notice may be made by written notice, e-mail or fax. Unless otherwise provided for in the Company Act, resolutions of the Board of Directors shall be adopted by a majority of the directors at a meeting attended by a majority of the directors.

Article 19

The Chairman will preside at the board meetings. If the Chairman is on leave or unable to perform his/her duties, the Chairman may designate one of the directors to act on his/her behalf. Where the Chairman does not designate a proxy, the directors may elect a person among themselves to act as the chairman of the meeting. The directors shall personally attend the board meeting, and if the directors cannot attend the board meeting for certain reasons, he/she may appoint another director as his/her proxy. The board meeting may be convened via video conference, and the directors who attend the board meeting via video conference shall be deemed to have attended the meeting in person. The Chairman appoint another director as his/her proxy each time with a power of attorney stating the scope of authority with reference to the subjects to be discussed at the meeting and powers granted; provided that a director may act as the proxy for only one another director.

Article 20

The authority of the Audit Committee and the other compliance issues shall be made according to the Securities and Exchange Act and other relevant laws and regulations.

Article 21

The Company may have various managers. The appointment, discharge and the remuneration of the managers shall be handled in accordance with Article 29 of the Company Act.

CHAPTER V ACCOUNTING

Article 22

The fiscal year of the Company commences from January 1 to December Final accounts shall be handled at the end of each fiscal year.

Article 23

After the end of each fiscal year, the following documents and statements should be approved by the Board of Directors, and then submit the same to the ordinary shareholders' meeting for recognition:

1. Business Report,
2. Financial Statements, and
3. Proposal for distribution of profit or appropriation of losses.

Article 24

The Company, if making profits in current year, shall provide the ratio of employee compensation to “income before tax and the employee and directors’ compensation to be provided” at less than 10% and the ratio of directors’ compensation to “income before tax and the employee and directors’ compensation to be provided” at be more than 1%, provided that all accumulated deficits, if any, are fully offset.

The employees’ compensation can be distributed in cash or stocks. The employees receiving the stock dividends may include employees in affiliated or control companies who met certain conditions stipulated by the Board of Directors authorized.

Employee and directors’ compensation are to report in the shareholders’ meeting.

Article 24-1

The Company, if making profits in current year, shall distribute the earnings in the following order:

1. Payment of all taxes and dues;
2. Offset prior years’ operation losses;
3. Set aside 10% of the remaining amount after deducting items (a) and (b) as legal reserve; However, when the statutory surplus reserve has reached the company's paid-in capital, this limitation is not applicable;
4. Set aside or reverse special reserve in accordance with law and regulations;
5. The remaining portion after the above-mentioned, accounted for as distributable earnings from current year, plus the undistributed earnings from prior years, i.e. accumulated distributable earnings, can be distributed to shareholders based on the proposal submitted by the board and approved by shareholders. If any, will be recommended by the Board of Directors and resolved in the shareholders’ meeting.

To authorize the distributable dividends and bonuses or all or part of statutory surplus reserve and capital reserve in whole may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; in addition thereto a report of such distribution shall be submitted to the shareholders’ meeting.

The Company is in an industry with versatile environment. For long-term finance planning requirements and to meet the shareholders' demand for cash, dividend policy aims for a steady balance. Shareholder extra dividend each year cannot be less than 10% of distributed surplus earnings and cash dividends distributed each year cannot be less than 10% of the gross amount of dividends.

ARTICLE VI SUPPLEMENTARY PROVISIONS

Article 25

The Company is allowed to make investment in an amount exceeding 40% of its paid-in capital and authorizes the Board of Directors to execute the investment.

Article 25-1

The Company may provide guarantee as necessary for the business.

Article 26

The organizational rules and operating rules of the Company shall be enacted separately by the Board of Directors remuneration.

Article 27

If there is any matter not covered herein, the Company Act and the relevant laws and regulations shall govern.

Article 28

The Article was agreed by all the promoters in founder's meeting in September 1, 2000. The first revised was June 28, 2003. The second revised was August 26, 2003. The third revised was April 16, 2004. The fourth time revised was April 16, 2004. The fifth time revised was June 14, 2005. The sixth time revised was June 14, 2005. The seventh revised was June 19, 2006. The eighth revised was May 30, 2007. The ninth revised was May 30, 2008. The tenth revised was June 18, 2010. The eleventh revised was June 22, 2011. The twelfth revised was June 18, 2012. The thirteenth revised was May 27, 2016. The fourteenth revised was May 26, 2017. The fifteenth revised was May 29, 2019. The sixteenth revised was May 28, 2020. The seventeenth revised was May 27, 2022. The eighteenth revised was May 28, 2025.

Appendix III

(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

Shareholding of Directors

1. Paid-in capital of the Company is NTD\$5,269,259,600, with a total of 526,925,960 outstanding shares.
2. According to Article 26 of the Securities and Exchange Act, the minimum number of shares to be held by the entire directors is 16,861,631 shares.
3. As of the date for suspending the share transfer for this shareholders meeting, the shareholding of each individual and entire directors stipulated in the shareholders roster is as follows:

Book closure date: March 29, 2026

Position	Name	Shareholding when elected		Current shareholding	
		Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)
Chairman	Liao, Sih-Jheng	172,000	0.04%	647,631	0.12%
Director	Tong, Zi-Xian	240,000	0.05%	805,597	0.15%
Director	Guo, Ming-Dong	521,795	0.11%	581,748	0.11%
Director	Chen, He-Xu	403,002	0.09%	1,134,727	0.22%
Director	Asuspower Investment Co. Ltd. Representative: Zhang, Qian-Wei	55,556,221	12.23%	61,939,567	11.76%
Director	Asustek Investment Co. Ltd. Representative: Lin, Yi-Hsuan	58,233,091	12.81%	62,924,007	12.32%
Independent Director	Lee, Ming-Yu	-	-	-	-
Independent Director	Chen, Liang-Ji	-	-	-	-
Independent Director	Hocheng, Hong	-	-	-	-
Total		115,126,109	25.33%	130,033,277	24.68%

Appendix IV

(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

Other Explanation Item

The acceptance of the shareholders' proposals for the shareholders meeting this year:

1. According to Article 172-1 of the Company Act, shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of a company may propose to the company a proposal for discussion at a shareholders' general meeting.
2. The number of words of a proposal to be submitted by a shareholder shall be limited to not more than three hundred (300) words, and more than one proposal or any proposal containing more than 300 words shall not be included in the agenda of the shareholders' meeting.
3. The period for acceptance of shareholders' proposal: From March 20, 2026 to March 30, 2026; the information has been announced on the Market Observation Post System.
4. The Company did not receive any shareholders' proposal during the aforesaid period.