Stock Code:6203

Sea Sonic Electronics Co., Ltd.

2026 Annual Shareholders' Meeting Handbook

Meeting Method: Physical Meeting

Meeting Date: June 15, 2026
Location: 15F., No. 8, Dongxing Rd., Songshan Dist., Taipei City

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Sea Sonic Electronics Co., Ltd.
2026 Annual Shareholders' Meeting

One. Meeting Agenda

Meeting Method: Physical Meeting
Meeting Date and Time: June 15, 2026 (Monday) 10:00 A.M.
Location: 15F., No. 8, Dongxing Rd., Songshan Dist., Taipei City

Meeting Procedure:

I. Call the Meeting to Order (report the number of shares represented by attending shareholders)

II. Chairperson Remarks

III. Report Items
   Proposal 1: The Company's 2025 Business Report.
   Proposal 2: The Company's Audit Committee's Review Report on the 2025 Financial Statements.
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V. Discussion Items
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VI. Election Items
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VII. Other Proposals
   Proposal 1: Release of directors from non-competition restrictions and their representatives.

VIII. Extemporary Motions

IX. Adjournment

Two. Report Items

Proposal 1

Proposal: The Company’s 2025 Business Report.

Description:

Dear Shareholders,

On behalf of the Board of Directors and all employees, we extend our heartfelt greetings and gratitude to our shareholders.

Looking back at 2025, the global economic environment remained uncertain, and interest rate levels, geopolitical risks and supply chain adjustments continued to impact industrial development. In addition, the demand for artificial intelligence (AI), high-performance computing (HPC) and cloud applications expanded, driving technological upgrades and a shift in the application structure of the power industry. Under such environment, the Company has prudently adjusted its operating direction and maintained overall business stability through product portfolio optimization and operations management improvements.

In 2026, the Company will continue to focus on high-end power supply applications, grasping the power supply demand driven by AI servers and data centers, strengthening customer cooperation through technology and customization services, in order to expand business opportunities. Meanwhile, the Company will continue to optimize the production process and introduce automation technologies, thereby improving operational efficiency and control costs. In response to the growing trend of supply chain regionalization, the Company has adjusted its overseas production and R&D operations to meet evolving business needs, in order to enhance supply chain resilience, to mitigate risks and to support long-term growth.

We present the 2025 business results and 2026 business plan outline in the following:

I. 2025 Business Results

(I) Implementation Results

The Company's consolidated operating revenue for 2025 was NT$2,772,411 thousand, consolidated gross profit was NT$963,345 thousand, and consolidated net income attributable to the parent company was NT$453,985 thousand. Compared to 2024, consolidated operating revenue increased by NT$750,970 thousand, an increase of 37.15%, consolidated gross profit increased by NT$452,705 thousand, an increase of 88.65%, and consolidated net income attributable to the parent company increased by NT$165,315 thousand, an increase of 57.27%.

Moreover, the Return on Assets, Return on Equity, Ratio of Pre-tax Income to Paid-in Capital, and Net Profit Margin were 12.31%, 15.00%, 69.82% and 16.38% respectively. The earnings per share after tax were NT$5.51.

The main sales regions were as follows: Taiwan market accounted for approximately 8.20%, the Americas market approximately 20.42%, the European market approximately 32.01%, the Asian market approximately 38.37%, and other regions approximately 1.00%.

(II) Budget Execution

Additionally, in accordance with current regulations, the company did not publicly disclose financial forecasts for 2025. The overall actual operating status and performance were generally in line with the business plan set by the company.

(III) Financial and Profitability Analysis

Results of Operations and Profitability in the Consolidated Financial Statements of the Company for 2025

Finance and Income Unit: NT$ thousand

Year / Item	2024	2025
Net Operating Income	2,021,441	2,772,411
Gross Profit	510,640	963,345
Net income after tax attributable to the parent company	288,670	453,985

Profitability Analysis

Year/Item	2024	2025
Return on Total Assets (%)	7.53	12.31
Return on equity (%)	9.62	15.00
Ratio of Pre-tax Income to Paid-in Capital (%)	44.19	69.82
Net Margin (%)	14.28	16.38
Earnings Per Share (NT$)	3.50	5.51

(IV) Research and Development

In 2025, the Company continued to invest in the R&D of high-end power supply products and completed the development, mass production and market release of numerous new products. Our product lines include Prime, Focus, Core and Vertex series of products, and the power range is from 650W to 2200W and above, in order to satisfy the power demands of high-performance computing (HPC) and related applications.

With the development of artificial intelligence (AI), high-performance computing (HPC), and new-generation display cards, the market demands for power supplies in terms of power output, stability and compatibility continue to increase. The Company's products are designed to meet current Intel ATX 3.1 specifications and support PCIe Gen5 and related power interface specifications (e.g. 12VHPWR and 12V-2x6), in order to enhance compatibility and operational stability with next-generation platforms.

In terms of the product design, the Company has continuously optimized power conversion efficiency and voltage regulation performance. In addition, key components meeting stringent quality requirements are selected and are integrated with effective heat dissipation designs and protection mechanisms, in order to enhance overall product reliability and stability. Relevant products are designed and adjusted to meet market demand and to comply with regulatory requirements for energy efficiency and environmental protection.

In the terms of OEM/ODM business, the Company has continuously developed products according to customer needs and has extended the product portfolio based on the existing platform architecture, in order to improve development efficiency and to strengthen customization capabilities. To meet the diverse needs of different application areas, the Company adapts product design and manufacturing processes to fulfill customers' demands for product performance, quality and delivery schedules.

II. 2026 Business Plan Overview

(I) Business Policies

1. Uphold the Sea Sonic corporate spirit, develop energy-efficient power supplies, and firmly commit to sustainable development.
2. Respond to global economic changes by enhancing revenue and reducing costs to create long-term stable profits.
3. Anticipate market application trends, expand R&D centers, and refine core technologies.
4. Shorten product development cycles, improve R&D management, and ensure comprehensive intellectual property protection.
5. Establish long-term competitive advantages, make good use of human resources, and cultivate outstanding talent.
6. Build a strong network of business partners, strengthen channel expansion, and provide quality services.
7. Optimize operational process management, strengthen control mechanisms, and improve operational quality.

(II) Sales Prediction and Its Basis

In terms of sales forecasting, the Company carefully evaluates the sales status in 2026 based on the factors of existing order status, changes in demand and production capacity planning. In general, with the changes in demand for high-performance computing (HPC) and related applications, the Company will continue to promote the introduction of new products and market expansion, and will maintain existing customer relationships, in order to stabilize sales performance. However, actual sales results may still be affected by the overall economic environment and change of the industry trends.

(III) Important Production and Marketing Policies

1. Product Development

   We continue to conduct technology development and design optimization of power products, and to adjust our product portfolio according to the market demands, in order to enhance product competitiveness. Under the condition of complying with relevant laws and regulations and meeting customer demands, we continue to improve product performance and quality.

2. Production

   We will continue to promote process optimization and production efficiency improvement, and strengthen operational control through information technology, thereby enhancing the operation control. In addition, to cope with change and trend of the international supply chain, the Company continues to review the supply chain configuration and logistics arrangement, in order to mitigate potential operational risks and to improve overall operational efficiency.

3. Marketing

   The Company will continue to strengthen brand management and market expansion, and will adjust the marketing strategies based on product characteristics and market demands, in order to enhance product visibility and market penetration. Furthermore, in terms of OEM/ODM business, the Company will continue to provide relevant products and services based on the customer needs, in order to ensure stable partnerships.

4. Customer Service

   The Company will continue to enhance service quality and technical support capabilities, and will implement internal process improvements and quality management mechanisms, in order to improve overall service efficiency and quality. Meanwhile, through collaboration with channels and cooperating partners, the Company aims to strengthen the market responsiveness to adapt to changes in demand.

In conclusion, the Company will continue to monitor industry development trends and market changes, in order to prudently implement various operational plans, such that under the condition of maintaining stable operation and managing risk, we are able to establish a solid foundation for long-term growth of the Company.

III. Future development strategy of the Company

Looking into the future, the Company will continue to monitor industry development trends and market changes, and will carefully plan the overall development direction. Furthermore, through integrated efforts in the aspects of brand management, business development, technology research and development, operations management and talent cultivation, we aim to establish a long-term, stable business foundation.

With regard to brand business, the Company will continue to strengthen the brand image and product positioning, and will gradually enhance brand value and product added value through product differentiation and quality improvement. Moreover, we will carefully promote collaboration models with strategic partners according to market demand and customer characteristics, including the development of joint brand and own brand, in order to expand market coverage and to enhance overall operational efficiency.

For OEM business, the Company will continue to maintain stable cooperative relationships with existing important customers and explore new sources of customers depending on market developments. By leveraging existing product platforms, we conduct product development and mass production according to customers' demands, in order to enhance overall production capacity utilization and business scale, thereby strengthening our market competitiveness.

With regard to research and development and design, the Company will continue to strengthen cross-strait R&D resource integration, and will enhance product development efficiency and technology verification capabilities through collaboration and division of labor at different operating locations. With the continuous increase of demand for high-performance computing (HPC) and power applications, the Company will continue to monitor the development of next-generation power architecture, cooling technology and other related key technologies, and will also assess the feasibility of introducing new technologies, in order to maintain product design competitiveness.

In terms of operation management, the Company will continue to optimize supply chain management and global logistics planning. Through information-based and data-driven management , we will enhance the cost control and inventory management, thereby improving the overall operational efficiency and market responsiveness. Furthermore, in terms of manufacturing and quality management, we will continue to promote process improvement and quality management systems. In addition, we will also gradually implement relevant management measures to align with energy conservation and carbon reduction initiatives, thereby ensuring compliance with customer and regulatory requirements.

With regard to human resources and organizational development, the Company will continue to strengthen talent development and organizational capacity establishment, and will also improve overall operational efficiency through education and training and system optimization. Meanwhile, the Company will continue to strengthen the information system establishment and management capabilities according to information security and digitization trends, in order to support the Company's long-term development needs.

In general, the Company will continue to integrate resources and promote strategies to ensure steady operations and to maintain long-term competitive advantages under the premise of risk control.

IV. Impact of External Competitive Environment, Regulatory Environment, and Overall Business Environment

(I) External Competitive Environment

In 2026, driven by the demands for high-performance computing (HPC), data center and related applications, the global power supply market is expected to maintain certain growth dynamics. However, as the overall market competition continues to become more severe, major competitors tend to continuously allocate their resources in technology R&D, product quality and market planning, such that the pressure on industry competition is further increased.

In addition, the restructuring of global supply chain and geopolitical factors have also affected the industry's supply and demand structure, including the factors of stability of key component supplies and cost volatility, both of which may affect enterprise production and delivery schedules.

In response to the above situation, the Company will continue to monitor market developments and maintain the existing competitive position by improving product technology, strengthening quality management and expanding into new markets.

(II) Regulatory Environment

In recent years, countries worldwide have continuously updated their regulations, encompassing areas of product safety, consumer protection, intellectual property rights, information security and labor standards. Enterprises must continue to pay attention to and make adjustments according to applicable laws and regulations.

The Company will continue to collect and analyze various regulatory changes and incorporate them into the operation planning, in order to ensure that the product design, production processes, and operations management comply with relevant regulations. Furthermore, the Company also reduces legal compliance risks and maintains normal operations by establishing internal systems and optimizing processes.

(III) Overall Business Environment

With regard to the political and economic environment, the international geopolitical situation and policy changes of major economies continue to affect global trade and supply chain operations. Relevant factors may be reflected in tariff policies, trade restrictions and changes of the investment environment, thereby affecting the cost structure and market planning of enterprises. In addition, fluctuation of economic indicators of interest rates, exchange rates and inflation may also affect corporate capital utilization and operating performance.

In terms of the social environment, demographic shifts and labor supply dynamics may affect the allocation of human resources of enterprises. The Company will continue to monitor talent market development and will maintain organizational stability through talent development and system optimization. Moreover, as societal focus on workplace safety and the work environment increases, the Company will also continue to strengthen relevant management measures.

In terms of technological development, AI, high-performance computing (HPC) and semiconductor technology continue to evolve, such that the demand for better design and greater performance of power supply products increases. The Company will continue to monitor relevant technological development trend and evaluate product technology direction based on market demand, in order to maintain product competitiveness.

With regard to the environmental aspect, as the global focus on climate change and sustainable development increases, environmental regulations and carbon management mechanisms are progressively implemented. The Company has conducted the greenhouse gas (GHG) inventory and continues to assess product carbon footprints and relevant management measures, in order to comply with policy development and to satisfy customer demands. Based on the operation status, the Company will gradually promote energy conservation, carbon reduction and relevant management practices, in order to reduce environmental impacts and to be aligned with the market trend.

In conclusion, the Company will continue to monitor changes in the external environment and will carefully assess their impact on the operation. Through strategic adjustments and enhancement of internal management, we will steadily advance business development while maintaining risk control, in order to ensure the Company’s long-term operation stability.

V. Conclusion

Looking into the future, as high-performance computing (HPC), artificial intelligence applications, and related industries continue to develop, the market demand structure is also undergoing continuous adjustment. The Company will continue to monitor industry trends and market changes while prudently expanding the global market planning In addition, the Company will enhance product applications and service capabilities according to the market characteristics of each region, in order to satisfy the diverse needs of customer. Based on the existing foundation, we will expand our business scope and will continue to improve overall operational efficiency and competitiveness.

With regard to the shareholders' value, the Company will continue to prudently plan operational strategies and resource allocation while considering both the long-term development and risk control at the same time. Furthermore, the Company will maintain a sound financial policy based on the Company's operating results and market environment changes, in order to achieve the objective of creating long-term and stable value for shareholders. Shareholders' support and trust serve as the important foundation for the Company's continuous improvement and development.

Looking back on the past year, despite uncertainties in the operating environment, the Company continued to advance its operations and management initiatives with the effort of all employees and the support of shareholders while fulfilling the commitment in maintaining the Company's operational stability. In the future, the Company will continue to strengthen internal management, improve technological capabilities and prudently respond to changes in the external environment, in order to maintain the foundation of the Company's long-term development.

In addition, as the public's awareness on the sustainable development and environmental protection issues increases, the Company will continue to monitor relevant policies and market demands, and will gradually implement energy conservation, carbon reduction and relevant management measures according to the operation status, in order to consider both the corporate development and environmental responsibility.

Finally, we extend our sincere gratitude to all shareholders for their long-term support and trust over the years. In the future, the Company will continue to promote business development prudently based on the principle of stable business operation, and will focus on the Company's long-term growth and development with all shareholders jointly.

Wishing You Good Health and Every Success

Sea Sonic Electronics Co., Ltd.

Chairman: Chang, Yun-Chi

President: Chang, Yun-Chi

Accounting Officer: Kao, Wen-Wen

Proposal 2

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

Proposal: **The Company's Audit Committee's Review Report on the 2025 Financial Statements.**

Description: The Company's financial statements for 2025 have been reviewed by the Audit Committee, which issued an Audit Committee's Review Report.

Audit Committee Report

The Board of Directors had prepared and submitted the 2025 Financial Statements (including the parent company only and consolidated statements). The audit of the financial statements was completed by CPA Hu, Chia-Huang and Chuang, Bi-Yu at Deloitte & Touche, and an audit report was issued. The audit of the aforementioned statements, along with issues such as the business reports and the report of earning distribution, submitted by the Board of Directors was conducted by the audit committee, and no inconsistency was found. The audit report was issued in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

Yours sincerely,
2026 Annual Shareholders' Meeting of Sea Sonic Electronics Co., Ltd.

Convener: Lin, Ching-Ching

March 11, 2026

Proposal 3

Proposal 3: Report on the 2025 Distribution of Remunerations of Employees and Directors

Proposal: **The Company's 2025 Report on the Distribution of Employee and Director Compensation.**

Description:

1. If the Company records a profit for the year, it shall, in accordance with the law, allocate not less than 2% of the profit as employees' remuneration (of which 1% of the profit shall be allocated specifically as remuneration to entry-level employees), and not more than 1.5% as directors' remuneration.
2. The Company's pre-tax profit for 2025, excluding remuneration of employees and directors, was NT$579,267,542, and it is proposed to distribute 3% of the profit, or NT$17,378,026, as employees' remuneration in cash (including NT$5,792,675 as the remuneration of entry-level employees) and 1% of the profit, or NT$5,792,675, as directors' remuneration, in accordance with the Articles of Incorporation. The 2025 distribution of remuneration of employees and directors has been resolved by the Board of Directors as shown in the table below.

Unit: NT$

Item	Distribution	Amount approved by the Board of Directors	Distribution method
Employee remuneration	Entry-level employee of the Company	5,792,675	Cash
	Non-entry-level employees of the Company	11,585,351	Cash
	Total	17,378,026	Cash
Directors' remuneration	Directors of the Company	5,792,675	Cash

Proposal 4

Proposal 4: Report on status of the Company's execution of repurchase of treasury shares

Proposal: **Report on the execution status of the Company's treasury share repurchase.**

Description:
1. It is handled according to the provisions of Article 28-2 of the Securities and Exchange Act and the Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies

   .
2. Status of repurchase of the Company's shares is as follows:

Session of repurchase		2nd time (1st time in 2025)
Status of expected repurchase of the Company's shares	Date of Board Resolution	2025/04/11
	Purpose of repurchase	To maintain company's credit and protect shareholders' equity
	Expected repurchase period	2025/04/14~2025/06/13
	Price range of repurchase	NT$45.00 - NT$65.00
	Expected repurchase shares	2,500,000 shares
	Ratio of expected repurchase quantity over the number of issued and outstanding shares	3.03%
	Maximum total amount of repurchased shares	NT$1,546,840,557
Status of actual repurchase of the Company's shares	Actual repurchase period	2025/04/21~2025/04/21
	Actual repurchase quantity	5,000 shares
	Ratio of actual repurchase quantity over the number of issued and outstanding shares	0.01%
	Amount of shares actually repurchased	NT$292,215
	Average repurchase price per share	NT$58.44
	Reason of Non-Completion of Repurchase	Based on the consideration of the market mechanism and protection of shareholders' interests, the Company repurchases shares in batches depending on the stock price variation. Consequently, the present repurchase of treasury shares has not yet been executed completely.
Execution status		Share cancellation has been made on November 4, 2025.

Three. Ratification Items

Proposal 1 **(Proposed by the Board of Directors)**

Proposal: The Company's 2025 Business Report and Financial Statements, proposed for ratification.

Description:
1. The Company's 2025 Business Report, Standalone Financial Statements, and Consolidated Financial Statements have been prepared. The above financial statements were audited by CPA Hu, Chia-Huang and CPA Chuang, Bi-Yu of Deloitte & Touche and a draft audit report with an unqualified opinion has been issued.
2. The aforementioned business report and financial statements have been reviewed by the Audit Committee and approved through resolution by the Board of Directors.

Annex:
1. For the Business Report, please refer to pages 2-9 of this Meeting Handbook.
2. For the Independent Auditor's Review Report, Parent Company Only Financial Statements, and Consolidated Financial Statements, please refer to pages 19-38 of this Meeting Handbook (Annex I-X).

Resolution:

Proposal 2 **(Proposed by the Board of Directors)**

Proposal: The Company's 2025 earnings distribution plan, proposed for ratification.

Description:
1. The Company's net profit after tax for 2025 is NT$453,985,804. According to the Company Act, NT$45,398,580 is allocated as the legal reserve and NT$448,563 as the special reserve. Together with the accumulated undistributed earnings of NT$777,001,697 from previous periods, the total distributable earnings are NT$1,185,140,358.
2. In accordance with the Company Act and the Company's Articles of Incorporation, the proposed distribution is as follows:
   Cash dividends for shareholders are NT$329,605,480 (NT$4 per share).
   After distribution, the remaining accumulated undistributed earnings are NT$855,534,878.
3. The distribution of earnings for 2025 will be prioritized.
4. The cash dividend distribution will adopt a "round down to the nearest dollar" calculation method. The total amount of odd lots less than one dollar will be handled by the chairman with the authorization of the board of directors.
5. This proposal, having been approved by the Board of Directors, is submitted to the shareholders' meeting for ratification in accordance with the law. Upon approval by the shareholders' meeting, the chairman is authorized to set the ex-dividend date and handle other related matters.
6. Subsequently, if changes to the number of outstanding shares occur due to

the reason of treasury share mechanism, conversion of convertible bonds or employee share subscription, such that the dividend distribution rate is affected, the Chairman is authorized to make adjustments and to handle related matters.

7. Please refer to pages 15 of this Meeting Handbook for 2025 Earnings Distribution Table.

Sea Sonic Electronics Co., Ltd.
Earnings Distribution Table
2025

Unit: NT$

Item	Amount
Undistributed earnings at beginning of period	777,001,697
Add (less): Net profit after tax for 2025	453,985,804
Itemized:	
Less: Provision for legal reserve	(45,398,580)
Less: Itemized of special reserve (translation of financial statements of foreign operating companies)	(448,563)
Distributable earnings of the current year	1,185,140,358
Distributable items:	
Cash dividends to shareholders (NT$4 per share)	(329,605,480)
Undistributed earnings at ending of period	855,534,878

Note: The distribution of profits is prioritized from the undistributed profits of 2025.

Chairman: Chang, Yun-Chi
Manager: PAN,MENG-WEN
Accounting Officer: YANG,SHEN-CHIH

Resolution:

Four. Discussion Items

Proposal 1 **(Proposed by the Board of Directors)**

Proposal: **The amendments to certain provisions of the Company's "Articles of Incorporation" , proposed for discussion.**

Description:

1. To appropriately improve the salary level of entry-level employees, the philosophy of business outcome sharing with employees is implemented, and the talent retention and recruitment mechanism is also enhanced, Accordingly, it is proposed to amend Article 20 of the Company's Articles of Incorporation, in order to adjust the appropriation ratio of the remuneration of entry-level employees, thereby improving the remuneration system and promoting the Company's sustainable development.
2. For the Comparison Table of Amendments of "Articles of Incorporation," please refer to pages 39-41 of this Meeting Handbook (Annex XI).

Resolution:

Five. Election Items

Proposal 1 **(Proposed by the Board of Directors)**

Proposal: **Election of the Company's directors, please proceed with the election.**

Description:

1. The term of office of the Directors of the Company will be expired on June 13, 2026, and the full re-election of Directors is to be held at the 2026 Annual Shareholders' meeting.
2. According to the Articles of Incorporation, 7 directors (including 3 independent directors) are to be elected this time, and the term of office of new directors will be from June 15, 2026 to June 14, 2029, for a term of office of three years, and re-election for consecutive term of office is permissible.
3. Directors (including independent directors) of the Company shall adopt the nomination system, and shareholders shall elect from the candidate roster of directors (including independent director).
4. The candidate roster of directors (including independent directors) has been approved by the Company's Board of Directors on May 5, 2026. Please refer to pages 42–44 (Annex XII) of this Meeting Handbook for the candidate roster.
5. Proposed for election.

Election Result:

Six. Other Proposals

Proposal 1 **(Proposed by the Board of Directors)**

Proposal: **Release of directors from non-competition restrictions and their representatives, proposed for discussion.**

Description:

1. In order to align with the company's business needs, it is recommended that the newly appointed directors and their representatives be released from the non-competition clause of Section 209 of the Companies Act, provided that this does not harm the company's interests.
2. Details of relevant job positions of directors and their representatives for the removal of non-compete restrictions are as follows:

Sea Sonic Electronics Co., Ltd.
Table of Details for Removal of Non-compete Restriction of [Director and Independent Director Candidates]

The Company		Concurrently serving as a director of other company with a business scope similar to that of the Company.	
Name	Independent directors/ directors and their representatives	Company Name	Title
Chang, Yun-Chi	Director Candidates	Full Net Enterprise Inc.	Director

Resolution:

Seven. Extemporary Motions

Annex (I)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Sea Sonic Electronics Co., Ltd.

Opinion

We have audited the accompanying parent company only financial statements of Sea Sonic Electronics Co., Ltd. (the "Company"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the 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 material accounting policy information (collectively referred to as the "parent company only financial statements").

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 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.

The key audit matter identified in the Company's parent company only financial statements for the year ended December 31, 2025 is as follows:

Authenticity of Revenue from Specific Customers

The Company's main revenue comes from the sale of switching power supplies. The revenue from specific customers in 2025 increased significantly compared to previous year. Whether this revenue is genuine or not will have a material impact on the financial statements. Therefore, we identified the authenticity of revenue from specific customers as a key audit matter.

For details of the accounting policies for revenue recognition and for the disclosures related to revenue, please refer to Notes 4.12 and 18.

The main audit procedures we performed in response to the potential risk were as follows:

1. We obtained an understanding of the design and implementation of internal controls and tested the operating effectiveness of revenue derived from specific customers.

2. We obtained revenue details of specific customers throughout the year, selected samples and tested such transaction documents, and we verified the authenticity of revenue recognition.

3. We reviewed the subsequent payments after the balance sheet date, and we verified the reasonableness of the timing and amount of revenue recognition.

Valuation of Inventories

The net amount of the Company's inventories as of December 31, 2025 is NT$148,658 thousand. The impairment of inventory is based on policies and estimates established by management. Considering that valuation of inventories is related to material judgment and estimation, we identified the valuation of inventories as one of the key audit matters.

For details of the accounting policies for inventories and for related disclosures, please refer to Notes 4.5, 5 and 10.

In response to this matter, we have performed the following procedures:

1. We obtained an understanding of the design and implementation of internal controls and tested the operating effectiveness of inventory valuation.

2. We performed tests on the inventory aging report and net realizable value report used for valuation, assessed the reasonableness of their logic and parameters, and recalculated the figures. We conducted physical inventory counts and observed whether there were obsolete or outdated inventories. Additionally, performed an inventory turnover analysis to identify any anomalies.

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

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

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

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

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

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

As part of an audit in accordance with 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 Company's internal control.

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 Company's

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2025, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chia-Huang Hu and Pi-Yu Chuang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 11, 2026

Annex (II)

SEA SONIC ELECTRONICS CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS (Note 4)				
Cash and cash equivalents (Notes 4 and 6)	$ 1,601,724	44	$ 1,271,943	37
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	176,182	5	172,456	5
Financial assets at amortized cost - current (Notes 4 and 8)	167,842	5	58,841	2
Notes receivable (Notes 4, 9 and 18)	31,376	1	32,978	1
Trade receivables (Notes 4, 9 and 18)	189,588	5	68,920	2
Trade receivables from related parties (Notes 4, 9, 18 and 26)	632,610	17	568,384	16
Other receivables (Notes 4 and 11)	21,935	1	8,241	-
Other receivables from related parties (Notes 4 and 26)	92,959	3	159,410	5
Inventories (Notes 4, 5 and 10)	148,658	4	159,064	5
Prepayments (Note 26)	12,742	-	137,105	4
Other current assets	4,395	-	1,514	-
Total current assets	3,080,011	85	2,638,856	77
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	-	-	42,795	1
Financial assets at amortized cost - non-current (Notes 4 and 8)	77,626	2	241,171	7
Investments accounted for using the equity method (Notes 4, 11 and 22)	286,366	8	305,874	9
Property, plant and equipment (Notes 4, 12 and 26)	162,561	5	172,174	5
Right-of-use assets (Notes 4 and 13)	7,150	-	9,674	-
Intangible assets (Notes 4 and 14)	2,281	-	2,915	-
Deferred tax assets (Notes 4 and 20)	14,335	-	18,058	1
Refundable deposits (Note 4)	871	-	871	-
Other non-current assets	-	-	541	-
Total non-current assets	551,190	15	794,073	23
TOTAL	$ 3,631,201	100	$ 3,432,929	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Contract liabilities - current (Notes 4 and 18)	$ 8,055	-	$ 15,188	-
Trade payables (Note 4)	49,826	2	63,594	2
Trade payables to related parties (Notes 4 and 26)	115,948	3	74,698	2
Other payables (Notes 4, 15 and 26)	65,398	2	63,208	2
Current tax liabilities (Notes 4 and 20)	71,309	2	36,402	1
Lease liabilities - current (Notes 4 and 13)	2,531	-	2,484	-
Other current liabilities	47,572	1	32,359	1
Total current liabilities	360,639	10	287,933	8
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Notes 4 and 20)	4,355	-	7,522	-
Lease liabilities - non-current (Notes 4 and 13)	4,762	-	7,293	-
Guarantee deposits received (Note 4)	33	-	18	-
Investments accounted for using the equity method in credit (Notes 4 and 11)	151,501	4	185,074	6
Total non-current liabilities	160,651	4	199,907	6
Total liabilities	521,290	14	487,840	14
EQUITY (Notes 4, 17 and 20)				
Share capital	824,013	23	824,063	24
Capital surplus	276,618	7	276,631	8
Retained earnings				
Legal reserve	778,970	22	750,103	22
Special reserve	13,048	-	22,180	1
Unappropriated earnings	1,230,759	34	1,085,160	31
Total retained earnings	2,022,777	56	1,857,443	54
Other equity				
Exchange differences on translation of the financial statements of foreign operations	(13,497)	-	(13,048)	-
Total equity	3,109,911	86	2,945,089	86
TOTAL	$ 3,631,201	100	$ 3,432,929	100

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

Annex (III)

SEA SONIC ELECTRONICS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
NET OPERATING REVENUE (Notes 4, 18 and 26)	$ 2,654,403	100	$ 1,695,009	100
OPERATING COSTS (Notes 4, 5, 10, 16, 19 and 26)	1,902,830	72	1,276,194	75
GROSS PROFIT	751,573	28	418,815	25
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES (Notes 4 and 26)	(95,070)	(3)	(102,654)	(6)
REALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES (Notes 4 and 26)	102,654	4	241,916	14
REALIZED GROSS PROFIT	759,157	29	558,077	33
OPERATING EXPENSES (Notes 4, 9, 13, 16, 19 and 26)				
Selling and marketing expenses	67,248	3	69,153	4
General and administrative expenses	88,724	3	76,742	4
Research and development expenses	50,256	2	84,158	5
Expected credit gain	(95)	-	(125)	-
Total operating expenses	206,133	8	229,928	13
PROFIT FROM OPERATIONS	553,024	21	328,149	20
NON-OPERATING INCOME AND EXPENSES (Notes 4, 7, 11, 19, 26 and 27)				
Finance costs	(156)	-	(3,554)	-
Share of profit of subsidiaries accounted for using the equity method	24,902	1	(259,679)	(15)
Interest income	59,264	2	78,959	4
Other income	10,053	-	15,568	1
Net foreign exchange (loss) gain	(89,976)	(3)	155,912	9
Other gains and losses	(1,015)	-	17,866	1
Total non-operating income and expenses	3,072	-	5,072	-
PROFIT BEFORE INCOME TAX	556,096	21	333,221	20
INCOME TAX EXPENSE (Notes 4 and 20)	(102,111)	(4)	(44,551)	(3)
NET PROFIT FOR THE YEAR	453,985	17	288,670	17

(Continued)

SEA SONIC ELECTRONICS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
OTHER COMPREHENSIVE (LOSS) INCOME (Notes 4, 17 and 20)				
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	$ (561)	-	$ 11,415	1
Income tax relating to items that may be reclassified subsequently to profit or loss	112	-	(2,283)	-
Other comprehensive (loss) income for the year, net of income tax	(449)	-	9,132	1
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 453,536	17	$ 297,802	18
EARNINGS PER SHARE (Note 21)				
Basic	$ 5.51		$ 3.50	
Diluted	$ 5.49		$ 3.40	

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

Annex (IV)

SEA SONIC ELECTRONICS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Capital (Notes 4 and 17)			Retained Earnings (Notes 4 and 17)				Other Equity		
	Share (In Thousands)	Share Capital	Capital Surplus (Notes 4 and 17)	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating of the Financial Statements of Foreign Operations (Notes 4, 17 and 20)	Treasury Shares (Notes 17)	Total Equity
BALANCE AT JANUARY 1, 2024	82,358	$ 823,582	$ 273,136	$ 688,633	$ 18,163	$ 1,273,768	$ 1,980,564	$ (22,180)	$ -	$ 3,055,102
Appropriation of 2023 earnings										
Legal reserve	-	-	-	61,470	-	(61,470)	-	-	-	-
Special reserve	-	-	-	-	4,017	(4,017)	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(411,791)	(411,791)	-	-	(411,791)
Convertible bonds converted to ordinary shares	48	481	3,495	-	-	-	-	-	-	3,976
Net profit for the year ended December 31, 2024	-	-	-	-	-	288,670	288,670	-	-	288,670
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	-	-	-	-	9,132	-	9,132
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	-	288,670	288,670	9,132	-	297,802
BALANCE AT DECEMBER 31, 2024	82,406	824,063	276,631	750,103	22,180	1,085,160	1,857,443	(13,048)	-	2,945,089
Appropriation of 2024 earnings										
Legal reserve	-	-	-	28,867	-	(28,867)	-	-	-	-
Special reserve	-	-	-	-	(9,132)	9,132	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(288,422)	(288,422)	-	-	(288,422)
Buy-back of ordinary shares	-	-	-	-	-	-	-	-	(292)	(292)
Cancelation of treasury shares	(5)	(50)	(13)	-	-	(229)	(229)	-	292	-
Net profit for the year ended December 31, 2025	-	-	-	-	-	453,985	453,985	-	-	453,985
Other comprehensive loss for the year ended December 31, 2025, net of income tax	-	-	-	-	-	-	-	(449)	-	(449)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	453,985	453,985	(449)	-	453,536
BALANCE AT DECEMBER 31, 2025	82,401	$ 824,013	$ 276,618	$ 778,970	$ 13,048	$ 1,230,759	$ 2,022,777	$ (13,497)	$ -	$ 3,109,911

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

Annex (V)

SEA SONIC ELECTRONICS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 556,096	$ 333,221
Adjustments for:		
Depreciation expense	13,150	13,505
Amortization expense	775	566
Expected credit loss reversed on trade receivables	(95)	(125)
Net gain on fair value changes of financial instruments at fair value through profit or loss	(2,749)	(24,579)
Finance costs	156	3,554
Interest income	(59,264)	(78,959)
Share of profit of subsidiaries accounted for using the equity method	(24,902)	259,679
Net loss on disposal of property, plant and equipment	2,583	-
Unrealized gain on foreign currency exchange	(16,958)	(37,893)
Unrealized gain on transactions with subsidiaries	95,070	102,654
Realized gain on transactions with subsidiaries	(102,654)	(241,916)
Changes in operating assets and liabilities		
Notes receivable	1,602	(7,027)
Trade receivables	(118,069)	130,329
Trade receivables from related parties	(46,865)	402,595
Other receivables	(8,777)	(9,826)
Other receivables from related parties	2	772
Inventories	10,406	(44,665)
Prepayments	124,363	51,875
Other current assets	(2,881)	7,192
Contract liabilities	(7,133)	12,208
Trade payables	(14,584)	(18,795)
Trade payables from related parties	39,099	74,837
Other payables	2,247	(19,427)
Other current liabilities	15,213	(12,990)
Cash generated from operations	455,831	896,785
Interest received	64,540	75,859
Interest paid	(156)	(201)
Income tax paid	(66,536)	(150,192)
Net cash generated from operating activities	453,679	822,251
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	-	(20,043)
Proceeds from sale of financial assets at amortized cost	63,927	-
Purchase of financial assets at fair value through profit or loss	(221)	(16,679)
Proceeds from sale of financial assets at fair value through profit or loss	42,039	205,173
Payments for property, plant and equipment	(5,173)	(12,583)
Proceeds from disposal of property, plant and equipment	1,577	-
Increase in refundable deposits	-	(15)

(Continued)

SEA SONIC ELECTRONICS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Decrease (increase) in other receivables from related parties	$ 64,736	$ (156,642)
Payments for intangible assets	(141)	(1,580)
Decrease in other non-current assets	541	1,932
Net cash generated from/(used in) investing activities	167,285	(437)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of bonds payable	-	(391,800)
Proceeds from (refund of) guarantee deposits received	15	(6)
Repayment of the principal portion of lease liabilities	(2,484)	(2,439)
Cash dividends distributed	(288,422)	(411,791)
Payments for buy-back of ordinary shares	(292)	-
Net cash used in financing activities	(291,183)	(806,036)
NET INCREASE IN CASH AND CASH EQUIVALENTS	329,781	15,778
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1,271,943	1,256,165
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 1,601,724	$ 1,271,943

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

Annex (VI)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Sea Sonic Electronics Co., Ltd.

Opinion

We have audited the accompanying consolidated financial statements of Sea Sonic Electronics Co., Ltd. (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 the consolidated financial statements for the year ended December 31, 2025. 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.

The key audit matter identified in the Group's consolidated financial statements for the year ended December 31, 2025 is as follows:

Authenticity of Revenue from Specific Customers

The Group’s main revenue comes from the sale of switching power supplies. The revenue from specific customers in 2025 increased significantly compared to the previous year. Whether this revenue is genuine or not will have a material impact on the consolidated financial statements. Therefore, we identified the authenticity of revenue from specific customers as a key audit matter.

For details of the accounting policies for revenue recognition and for the disclosures related to revenue, please refer to Notes 4.12 and 18.

The main audit procedures we performed in response to the potential risk were as follows:

1. We obtained an understanding of the design and implementation of internal controls and tested the operating effectiveness of revenue derived from specific customers.

2. We obtained revenue details of specific customers throughout the year, selected samples and tested such transaction documents, and we verified the authenticity of revenue recognition.

3. We reviewed the subsequent payments after the balance sheet date, and we verified the reasonableness of the timing and amount of revenue recognition.

Valuation of Inventories

The net amount of the Group’s inventories as of December 31, 2025 is NT$720,137 thousand. The impairment of inventory is based on policies and estimates established by management. Considering that valuation of inventories is related to material judgment and estimation, we identified the valuation of inventories as one of the key audit matters.

For details of the accounting policies for inventories and for related disclosures, please refer to Notes 4.6, 5 and 10.

In response to this matter, we have performed the following procedures:

1. We obtained an understanding of the design and implementation of internal controls and tested the operating effectiveness of inventory valuation.

2. We performed tests on the inventory aging report and the net realizable value report used for valuation, assessed the reasonableness of their logic and parameters, and recalculated the figures. We conducted physical inventory counts and observed whether there were obsolete or outdated inventories. Additionally, we performed an inventory turnover analysis to identify any anomalies.

Other Matter

We have also audited the parent company only financial statements of Sea Sonic Electronics Co., Ltd. as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.

Responsibilities of Management and Those Charged with Governance for the

Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the 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 Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional 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 Group's internal control.

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chia-Huang Hu and Pi-Yu Chuang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 11, 2026

Annex (VII)

SEA SONIC ELECTRONICS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Notes 4, 6 and 22)	$ 1,836,564	48	$ 1,388,758	39
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	176,182	4	172,456	5
Financial assets at amortized cost - current (Notes 4 and 8)	167,842	4	58,841	2
Notes receivable (Notes 4, 9 and 18)	31,376	1	32,978	1
Trade receivables (Notes 4, 9, 18 and 26)	314,115	8	280,848	8
Other receivables (Notes 4 and 26)	22,294	1	9,165	-
Current tax assets (Notes 4, 20 and 22)	-	-	29	-
Inventories (Notes 4, 5 and 10)	720,137	19	774,858	22
Prepayments (Note 22)	141,894	4	147,341	4
Other current assets	12,090	-	4,311	-
Total current assets	3,422,494	89	2,869,585	81
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	2,161	-	45,092	1
Financial assets at amortized cost - non-current (Notes 4 and 8)	77,626	2	241,171	7
Property, plant and equipment (Notes 4 and 12)	230,532	6	226,043	6
Right-of-use assets (Notes 4 and 13)	37,700	1	54,663	2
Intangible assets (Notes 4, 14 and 26)	6,314	-	18,575	1
Deferred tax assets (Notes 4 and 20)	62,211	2	71,034	2
Refundable deposits (Notes 4 and 22)	12,326	-	13,874	-
Other non-current assets	439	-	7,765	-
Total non-current assets	429,309	11	678,217	19
TOTAL	$ 3,851,803	100	$ 3,547,802	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Contract liabilities - current (Notes 4 and 18)	$ 12,662	-	$ 20,801	1
Trade payables (Note 4)	406,194	11	322,068	9
Other payables (Notes 4, 15 and 22)	124,239	3	114,975	3
Current tax liabilities (Notes 4 and 20)	86,989	2	37,426	1
Lease liabilities - current (Notes 4 and 13)	15,879	-	16,893	1
Other current liabilities (Note 22)	67,843	2	43,539	1
Total current liabilities	713,806	18	555,702	16
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Notes 4 and 20)	4,355	-	7,522	-
Lease liabilities - non-current (Notes 4 and 13)	23,698	1	39,471	1
Guarantee deposits received (Note 4)	33	-	18	-
Total non-current liabilities	28,086	1	47,011	1
Total liabilities	741,892	19	602,713	17
EQUITY (Notes 4, 17 and 20)				
Share capital	824,013	21	824,063	23
Capital surplus	276,618	7	276,631	8
Retained earnings				
Legal reserve	778,970	20	750,103	21
Special reserve	13,048	1	22,180	1
Unappropriated earnings	1,230,759	32	1,085,160	30
Total retained earnings	2,022,777	53	1,857,443	52
Other equity				
Exchange differences on translation of the financial statements of foreign operations	(13,497)	-	(13,048)	-
Total equity	3,109,911	81	2,945,089	83
TOTAL	$ 3,851,803	100	$ 3,547,802	100

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

Annex (VIII)

SEA SONIC ELECTRONICS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
NET OPERATING REVENUE (Notes 4, 18 and 26)	$ 2,772,411	100	$ 2,021,441	100
OPERATING COSTS (Notes 4, 5, 10, 16, 19 and 26)	1,809,066	65	1,510,801	75
GROSS PROFIT	963,345	35	510,640	25
OPERATING EXPENSES (Notes 4, 9, 13, 16, 19 and 26)				
Selling and marketing expenses	187,036	7	199,125	10
General and administrative expenses	119,629	4	118,239	6
Research and development expenses	84,306	3	89,874	4
Expected credit loss (gain)	231	-	(63)	-
Total operating expenses	391,202	14	407,175	20
PROFIT FROM OPERATIONS	572,143	21	103,465	5
NON-OPERATING INCOME AND EXPENSES (Notes 4, 7, 19, 26 and 27)				
Finance costs	(1,831)	-	(6,159)	-
Interest income	60,385	2	75,023	4
Other income	12,489	-	21,975	1
Net foreign exchange (loss) gain	(65,275)	(2)	148,187	7
Other gains and losses	(2,584)	-	21,655	1
Total non-operating income and expenses	3,184	-	260,681	13
PROFIT BEFORE INCOME TAX	575,327	21	364,146	18
INCOME TAX EXPENSE (Notes 4 and 20)	121,342	5	75,476	4
NET PROFIT FOR THE YEAR	453,985	16	288,670	14

(Continued)

SEA SONIC ELECTRONICS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
OTHER COMPREHENSIVE (LOSS) INCOME (Notes 4, 17 and 20)				
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	$ (561)	-	$ 11,415	1
Income tax relating to items that may be reclassified subsequently to profit or loss	112	-	(2,283)	-
Other comprehensive (loss) income for the year, net of income tax	(449)	-	9,132	1
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 453,536	16	$ 297,802	15
EARNINGS PER SHARE (Note 21)				
Basic	$ 5.51		$ 3.50	
Diluted	$ 5.49		$ 3.40	

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

Annex (IX)

SEA SONIC ELECTRONICS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Capital (Notes 4 and 17)			Retained Earnings (Notes 4 and 17)				Other Equity		
	Share (In Thousands)	Share Capital	Capital Surplus (Notes 4 and 17)	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating of the Financial Statements of Foreign Operations (Notes 4, 17 and 20)	Treasury Shares (Note 17)	Total Equity
BALANCE AT JANUARY 1, 2024	82,358	$ 823,582	$ 273,136	$ 688,633	$ 18,163	$ 1,273,768	$ 1,980,564	$ (22,180)	$ -	$ 3,055,102
Appropriation of 2023 earnings										
Legal reserve	-	-	-	61,470	-	(61,470)	-	-	-	-
Special reserve	-	-	-	-	4,017	(4,017)	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(411,791)	(411,791)	-	-	(411,791)
Convertible bonds converted to ordinary shares	48	481	3,495	-	-	-	-	-	-	3,976
Net profit for the year ended December 31, 2024	-	-	-	-	-	288,670	288,670	-	-	288,670
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	-	-	-	-	9,132	-	9,132
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	-	288,670	288,670	9,132	-	297,802
BALANCE AT DECEMBER 31, 2024	82,406	824,063	276,631	750,103	22,180	1,085,160	1,857,443	(13,048)	-	2,945,089
Appropriation of 2024 earnings										
Legal reserve	-	-	-	28,867	-	(28,867)	-	-	-	-
Special reserve	-	-	-	-	(9,132)	9,132	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(288,422)	(288,422)	-	-	(288,422)
Buy-back of ordinary shares	-	-	-	-	-	-	-	-	(292)	(292)
Cancelation of treasury shares	(5)	(50)	(13)	-	-	(229)	(229)	-	292	-
Net profit for the year ended December 31, 2025	-	-	-	-	-	453,985	453,985	-	-	453,985
Other comprehensive loss for the year ended December 31, 2025, net of income tax	-	-	-	-	-	-	-	(449)	-	(449)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	453,985	453,985	(449)	-	453,536
BALANCE AT DECEMBER 31, 2025	82,401	$ 824,013	$ 276,618	$ 778,970	$ 13,048	$ 1,230,759	$ 2,022,777	$ (13,497)	$ -	$ 3,109,911

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

Annex (X)

SEA SONIC ELECTRONICS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 575,327	$ 364,146
Adjustments for:		
Depreciation expense	38,902	37,370
Amortization expense	2,813	5,518
Expected credit loss recognized (reversed) on trade receivables	231	(63)
Net gain on fair value changes of financial assets at fair value through profit or loss	(2,613)	(24,640)
Finance costs	1,831	6,159
Interest income	(60,385)	(75,023)
Net loss on disposal of property, plant and equipment	2,874	-
Gain on disposal of intangible assets	(520)	-
Profit from lease modification	-	(105)
Impairment loss recognized on non-financial assets	-	9,871
Unrealized loss (gain) on foreign currency exchange	273	(8,723)
Non-current assets recognized as expenses	-	26
Changes in operating assets and liabilities		
Notes receivables	1,602	(7,027)
Trade receivables	(33,571)	100,260
Other receivables	(7,965)	(6,086)
Inventories	54,721	335,326
Prepayments	4,876	(19,680)
Other current assets	(7,779)	4,395
Contract liabilities	(8,139)	(10,561)
Trade payables	83,832	(41,544)
Other payables	9,711	(8,877)
Other current liabilities	24,346	(9,872)
Cash generated from operations	680,367	650,870
Interest received	63,701	75,913
Interest paid	(1,831)	(2,806)
Income tax paid	(67,576)	(149,247)
Net cash generated from operating activities	674,661	574,730
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	-	(20,043)
Proceeds from sale of financial assets at amortized cost	63,927	-
Purchase of financial assets at fair value through profit or loss	(221)	(16,679)
Proceeds from sale of financial assets at fair value through profit or loss	42,039	205,173
Net cash outflow on disposal of subsidiaries	(17,629)	-
Payments for property, plant and equipment	(24,278)	(46,566)
Proceeds from disposal of property, plant and equipment	1,646	-
Decrease (increase) in refundable deposits	1,176	(928)
Payments for intangible assets	(2,165)	(3,661)

Continued)

SEA SONIC ELECTRONICS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Proceeds from disposal of intangible assets	$ 12,186	$ -
Decrease (increase) in other non-current assets	952	(4,472)
Net cash generated from investing activities	77,633	112,824
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of bonds payable	-	(391,800)
Proceeds from (refund of) guarantee deposits received	15	(6)
Repayment of the principal portion of lease liabilities	(16,393)	(17,006)
Cash dividends distributed	(288,422)	(411,791)
Payments for buy-back of ordinary shares	(292)	-
Net cash used in financing activities	(305,092)	(820,603)
EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	604	7,911
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	447,806	(125,138)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1,388,758	1,513,896
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 1,836,564	$ 1,388,758

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

Annex (XI)

Sea Sonic Electronics Co., Ltd.

Articles of Incorporation

Comparison Table of Amended Articles

After the Revision	Before the Revision	Explanation
Article 20 If the Company records a profit for the year, it shall, in accordance with the law, allocate not less than 2% of the profit as employees' remuneration (<u>no less 30% of the employees' remuneration</u> shall be allocated as remuneration of entry-level employees), and not more than 1.5% as directors' remuneration. However, if the company still has accumulated losses, it should reserve an amount for loss compensation in advance. The employees' remuneration (including the remuneration of entry-level employees) described in the preceding paragraph may be distributed in the form of shares or cash. The subjects for receiving the shares or cash may include employees of subsidiaries meeting criteria specified by the board of directors. The remuneration of directors shall be made in cash only. The above two points should be decided by the board of directors and reported to the shareholders' meeting. The term "grassroots employees" as referred to in the first paragraph shall be defined by a resolution of the Board of Directors. However, the salary amount for grassroots employees shall not be lower than the salary level defined for grassroots employees in the "Regulations Governing the Deduction of Increased Salary Expenses for Employees of	Article 20 If the Company records a profit for the year, it shall, in accordance with the law, allocate not less than 2% of the profit as employees' remuneration (<u>of which 1% of the profit shall</u> be allocated as remuneration of entry-level employees), and not more than 1.5% as directors' remuneration. However, if the company still has accumulated losses, it should reserve an amount for loss compensation in advance. The employees' remuneration (including the remuneration of entry-level employees) described in the preceding paragraph may be distributed in the form of shares or cash. The subjects for receiving the shares or cash may include employees of subsidiaries meeting criteria specified by the board of directors. The remuneration of directors shall be made in cash only. The above two points should be decided by the board of directors and reported to the shareholders' meeting. The term "grassroots employees" as referred to in the first paragraph shall be defined by a resolution of the Board of Directors. However, the salary amount for grassroots employees shall not be lower than the salary level defined for grassroots employees in the "Regulations Governing the Deduction of Increased	To appropriately improve the salary level of entry-level employees, the appropriation ratio of the remuneration of entry-level employees is adjusted, thereby improving the remuneration system and promoting the Company's sustainable development.

After the Revision	Before the Revision	Explanation
SMEs".	Salary Expenses for Employees of SMEs."	
Article 23 The Articles was established on September 19, 1975. The first revision was made on February 20, 1982. The second revision was made on March 5, 1985. The third revision was made on December 19, 1986. The fourth revision was made on May 16, 1988. The fifth revision was made on November 11, 1990. The sixth revision was made on May 30, 1996. The seventh revision was made on June 25, 1996. The eighth revision was made on December 9, 1997. The ninth revision was made on June 25, 1998. The tenth revision was made on June 20, 1999. The eleventh revision was made on June 30, 2000. The twelfth revision was made on June 15, 2001. The thirteenth revision was made on March 28, 2002. The fourteenth revision was made on June 24, 2003. The fifteenth revision was made on June 15, 2004. The sixteenth revision was made on June 14, 2005. The seventeenth revision was made on June 23, 2006. The eighteenth revision was made on June 15, 2007. The nineteenth revision was made on June 11, 2010.	Article 23 The Articles was established on September 19, 1975. The first revision was made on February 20, 1982. The second revision was made on March 5, 1985. The third revision was made on December 19, 1986. The fourth revision was made on May 16, 1988. The fifth revision was made on November 11, 1990. The sixth revision was made on May 30, 1996. The seventh revision was made on June 25, 1996. The eighth revision was made on December 9, 1997. The ninth revision was made on June 25, 1998. The tenth revision was made on June 20, 1999. The eleventh revision was made on June 30, 2000. The twelfth revision was made on June 15, 2001. The thirteenth revision was made on March 28, 2002. The fourteenth revision was made on June 24, 2003. The fifteenth revision was made on June 15, 2004. The sixteenth revision was made on June 14, 2005. The seventeenth revision was made on June 23, 2006. The eighteenth revision was made on June 15, 2007. The nineteenth revision was made on June 11, 2010.	Added the amendment date

After the Revision	Before the Revision	Explanation
The twentieth revision was made on June 15, 2011. The twenty-first revision was made on June 18, 2012. The twenty-second revision was made on June 24, 2015. The twenty-third revision was made on June 29, 2016. The twenty-fourth revision was made on June 12, 2020. The twenty-fifth revision was on June 16, 2022. The twenty-sixth revision was on June 21, 2024. The twenty-seventh revision was on June 13, 2025. The twenty-eighth revision was made on June 15, 2026.	The twentieth revision was made on June 15, 2011. The twenty-first revision was made on June 18, 2012. The twenty-second revision was made on June 24, 2015. The twenty-third revision was made on June 29, 2016. The twenty-fourth revision was made on June 12, 2020. The twenty-fifth revision was on June 16, 2022. The twenty-sixth revision was on June 21, 2024. The twenty-seventh revision was on June 13, 2025.	

Annex (XII)

Sea Sonic Electronics Co., Ltd.

Candidate roster of 7 directors (including 3 independent directors) for the 18th term of the Board nominated by the Board of Directors during the general shareholders' meeting held on June 15, 2026

No.	Candidate type	Candidate name	Educational background	Experience	Current position	Number of shares held (shares) Note 1	Name of government or legal entity represented
1	Director	CHANG, YUN-CHI	• MBA, University of Illinois, Urbana-Champaign, USA	• Director, Sea Sonic Electronics Co., Ltd. • Marketing Manager, Sea Sonic Electronics Co., Ltd.	• Chairman, Sea Sonic Electronics Co., Ltd. • Chairman, CHING HAI Co., Ltd.	591,866	NA
2	Director	CHANG, DUN-KAI	• Master of Electrical Engineering, University of Arizona • Department of Electrical Engineering, National Tsing Hua University	• Director, Sea Sonic Electronics Co., Ltd. • Independent Director, Sea Sonic Electronics Co., Ltd. • Chairman and President, AverLogic Technologies Corp.	• Director, Sea Sonic Electronics Co., Ltd.	0	NA
3	Director	CHANG, HSIU-CHENG	• Master of Industrial and Systems Engineering, University of Southern California, USA	• President, Sea Sonic Electronics Co., Ltd. • Director of Sea Sonic Electronic, Inc. • Director of Sea Sonic Europe B.V. • Chairman, Sea Sonic Electronics Co., Ltd.	• Director, Sea Sonic Electronics Co., Ltd.	6,494,264 (Note 2)	Qinghai Corporation Limited
2	Director	LIN, YAO-CHIN	• Ph.D. in Business Administration, National Chengchi University	• Director of Innovation Incubation Center, Director of Department of Information Management Technology, Director of Division of Lifelong Education, Yuan Ze University • Review Committee Member of Phase 2 to Phase 5 E-Government Program of Executive Yuan • Committee Member of the 2nd to 9th Term of Government Service Quality Award of Executive Yuan; Committee Member of the 1st to 3rd Term of Government Service Quality Award	• Adjunct Associate Professor of Department of Information Management, Yuan Ze University • Director, Sea Sonic Electronics Co., Ltd.	6,494,264 (Note 2)	Qinghai Corporation Limited

No.	Candidate type	Candidate name	Educational background	Experience	Current position	Number of shares held (shares) Note 1	Name of government or legal entity represented
				of Executive Yuan • Review Committee Member of Information and Communications Technology (ICT) Projects of Ministry of Economic Affairs • Foreign Aid Expert of TaiwanICDF for assisting Guatemala in e-government and SME counseling and innovation incubation			
5	Independent Director	LIN, CHING-CHING	• MBA, University of Michigan, USA • Department of Accounting, Fu Jen Catholic University	• Vice President, Local Corporate Department, Citibank Taipei Branch • Vice President, Deloitte & Touche Financial Advisory Corporation	• Independent Director, Vietnam Manufacturing and Export Processing (Holdings) Ltd. • Independent Director, Sea Sonic Electronics Co., Ltd.	0	NA
6	Independent Director	CHANG, CHIA-CHI	• Ph.D. in Consumer Behavior and Retail Management, Purdue University, U.S.A. • Master in Industrial and Organizational Psychology, New York University, USA • Bachelor of Science in Psychology, National Taiwan University	• EMBA CEO, National Yang Ming Chiao Tung University • Director of Department of Management Science, National Yang Ming Chiao Tung University • Statistics Analyst of Human Resource Department, Merrill Lynch • Special Assistant to President, Wasabi Innovation & Incubation Center	• Associate Dean of College of Management, National Yang Ming Chiao Tung University • Professor of Department of Management Science, National Yang Ming Chiao Tung University • Independent Director, AMPAK Technology Inc. • Independent Director, Enimmune Corporation • Independent Director, Xu Yuan Packaging Technology Co., Ltd.	0	NA
7	Independent Director	HSUEH, JUNG-TANG	• Ph.D., College of Business Administration, National Taiwan University	• Secretary to Political Deputy Minister Nai-Pei Lin ‘s Office of Executive Yuan • Lecturer and Assistant Professor of Department of Business Administration, Yuanpei University of Science and Technology • Assistant Professor of Department of Business Administration, National Kaohsiung Normal University • Consultant, Hyweb Technology Co.,	• Full-time Associate Professor of Department of Business Administration, National Kaohsiung Normal University • Responsible Person of Sustainable Development Micro-program, National Kaohsiung Normal University • Deputy Director of Center for Corporate Sustainable Development, College of	0	NA

No.	Candidate type	Candidate name	Educational background	Experience	Current position	Number of shares held (shares) Note 1	Name of government or legal entity represented
				Ltd. • Supervisor, Bionime Corporation • Consultant, UUPON Inc.	Management, National Kaohsiung Normal University		

Note 1: Number of shares held on the date of cessation of transfer on April 17, 2026

Note 2: Shareholdings of CHING HAI Co., Ltd.

Note 3: Full Re-election of Directors at the Annual General Meeting of Shareholders on June 15, 2026

Attachment

Attachment (I)

Sea Sonic Electronics Co., Ltd.
Rules of Procedure of Shareholders' Meeting

(I) Rules of Procedure of Shareholders' Meeting

Article 1 Legal Basis

The Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 2 Meeting Call

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

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

Changes to how the Company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

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

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

Article 3 Meeting Notice

The Company shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention. When the shareholders' meeting is held by video conference, the method of shareholder participation and exercise of rights, the procedure for dealing with obstacles to the video conference platform or video participation due to force majeure, the date of postponement or continuation of the meeting, and other matters to be noted should be recorded. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.

Article 4 Attendance check-in

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

The shareholders' meeting is signed in by the shareholders submitting their sign-in cards. The number of shares attending is calculated by adding the number of shares voted electronically to the number of shares on the sign-in cards submitted. However, shares that vote electronically and personally attend the shareholders' meeting cannot be double-counted.

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

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

Article 5 Power of Attorney

If the company's shareholders cannot attend the shareholders' meeting in person, they can issue a power of attorney issued by our company stating that they authorize a proxy to attend.

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

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

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

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

Article 6 Voting Rights

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

When our company convenes a shareholders' meeting, shareholders can choose to exercise their voting rights by electronic or on-site voting methods.

Shareholders who exercise their voting rights electronically should follow the provisions of the Company Act, Securities Exchange Law, and the Handling Rules for Stock Affairs of Publicly Listed Companies (hereinafter referred to as the Handling Rules), and exercise their voting rights on the electronic voting platform designated by our company.

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

When a shareholder votes by written or electronic means and authorizes a proxy to attend the shareholders' meeting with a power of attorney, the voting rights exercised by the proxy are valid.

Article 7 Audio Recording

The process of the shareholders' meeting is recorded in audio or video, the recorded materials shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

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

Article 8 Announcing the meeting

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

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 4

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.
If the chair declares the meeting adjourned in violation of the rules of procedure, the attending shareholders may elect a new chair by agreement of a majority of the votes represented, and then continue the meeting.

Article 9 Agenda Scheduling

If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

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

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the order is chaotic or there are other situations that make it difficult for the meeting to proceed normally, the chairman can announce the adjournment.

After the meeting is adjourned, the shareholders are not allowed to elect another chairman for the meeting at the same place or another venue.

Article 10 Shareholder Proposal

A shareholder holding at least 1% of the issued shares may propose in writing to the Company a motion for an ordinary shareholders' meeting, but only one proposal shall be included in the motion. In addition, the Board of Directors may not include a proposal submitted by a shareholder under any of the circumstances set forth in Paragraph 4 of Article 172-1 of the Company Act.

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

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

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

Article 11 Shareholder Speech

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name.

The order in which shareholders speak will be set by the chair.

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

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

If a shareholder restricts the authority of a proxy in a power of attorney or otherwise, the speech or vote of the proxy shall prevail, regardless of whether it is known to the Company.

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

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

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

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 7do not apply.

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

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

Article 12 Motion Voting

The chairman, when deeming the discussion on the motion to have reached a level where it can be put to a vote, may announce the end of the discussion and put it to a vote. If there are no objections after the chairman's on-the-spot inquiry, it is considered passed; if the chairman announces that the vote will be done by voting, multiple motions can be voted on at the same time, each decided separately.

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

The results of the voting, including both the on-site votes and electronic votes, will be reported on the spot and recorded. The voting officers will seal the on-site ballots along with the electronic voting data, and after signing or stamping them, hand them over to the company for preservation.

The results of the electronic voting mentioned above should be verified and calculated by an organization that complies with Article 44-6 of the Share Handling Rules before the shareholder meeting.

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

When the Company convenes a hybrid shareholders meeting, if shareholders, Solicitor or attorney-in-fact, who have registered to attend the meeting online in accordance with Article 4 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

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

When a meeting is in progress, the chair may announce a break based on time considerations.

Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders and by the exercise of electronic voting.

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

Article 13 Catalog production and distribution

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

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

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

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

Article 14 Video Conference Information Disclosure

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

Article 15 Video of the chairman and recorder of the shareholders' meeting

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

When the company holds a virtual shareholders' meeting, it should provide appropriate alternative measures for shareholders who have difficulty attending the shareholders' meeting via video.

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

Article 16 Other Matters

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity. Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

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

Article 17 Implementing

The Rule shall be implemented after being passed by the board of directors and at the shareholders' meeting, and the same applies when they are amended.

These rules of procedure were established on March 28, 2002.

First revision was made on June 20, 2006.

Second revision was made on June 18, 2012.

Third revision was made on June 20, 2017.

Fourth revision was made on June 12, 2020.

Fifth revision was made on June 16, 2022.

Attachment (II)

Sea Sonic Electronics Co., Ltd.

Articles of Incorporation

Chapter 1 General Provisions

Article 1: This company is organized in accordance with the Company Act and is named as SEA SONIC ELECTRONICS CO., LTD.

Article 2: The businesses of this company are as follows:

I. Manufacturing, repair, and contract engineering of various types of radios, tape recorders, instruments, and amplifiers.

II. Purchase, sale, import, and export procurement of the aforementioned equipment.

III. Sale of tape recorders, automatic controllers, electromechanical and tool equipment, and electronic educational equipment.

IV. Import and export trade related to the aforementioned items, and quotation tendering and distributor business for domestic and foreign manufacturers.

V. Manufacturing, processing, and related electronic parts purchase and sale of various electronic instruments (excluding licensed businesses) and computer peripheral equipment.

VI. Apart from the permitted business (code ZZ99999), the company is allowed to operate businesses that are not prohibited or restricted by law.

Article 2-1: The company may endorse and guarantee on behalf of others due to business needs.

Article 3: The company's head office is located in Taipei City, and it may set up branches a home and abroad as deemed necessary by the board of directors.

Article 4: The company may make overseas investment exceeding forty percent of the paid-up capital due to business needs.

Article 5: The company's announcement method shall be handled in accordance with Article 28 of the Company Act.

Chapter 2 Shareholding

Article 6: The company's capital stock is set at one billion and five hundred million New Taiwan Dollars, divided into one hundred and fifty million shares, with a par value of ten New Taiwan Dollars per share. The board of directors is authorized to issue the unissued shares in installments.

Article 7: The company's shares are all registered shares. They are issued after being signed or sealed by a director representing the company and legally certified, or they can be exempted from printing but must be registered with the Taiwan Securities Central Depository.

To facilitate share affairs processing, large-denomination securities can be consolidated and reissued at the request of the Taiwan Securities Central

Depository.

Article 8: The company's share affairs processing shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies " issued by the competent authority.

Article 9: The renaming or transfer of shares shall not be done within sixty days before the annual shareholders' meeting, thirty days before the extraordinary shareholders' meeting, or five days before the company decides on the record date for dividend and bonus distribution or other benefits.

Chapter 3 Shareholders' Meeting

Article 10: The shareholders' meeting is divided into two types: regular and special. A regular meeting is held once a year within six months after the end of each fiscal year. A special meeting is convened in accordance with relevant laws and regulations when necessary.

When the shareholders' meeting is held, it may be conducted through video conference or other methods announced by the central competent authority.

A regular shareholders' meeting should be announced to all shareholders 30 days before the meeting date, and a special shareholders' meeting should be announced 15 days before the meeting date, stating the date, location, and agenda of the meeting.

Article 10-1: The shareholders' meeting is convened by the board of directors, with the chairman of the board presiding. If the chairman is absent, a director designated by the chairman will act as the representative. If no one is designated, the directors will elect one among them to act as the representative. If the meeting is convened by a person other than the board of directors, that person will act as the chairman. If there is more than one convener, they will elect one among them to act as the chairman.

Article 11: If a shareholder cannot attend the shareholders' meeting due to circumstances, they may authorize a proxy to attend by providing a power of attorney with a scope of authorization issued by the company. The method for proxy attendance by shareholders, unless otherwise provided by the Company Act, shall be handled in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" issued by the competent authority.

Article 12: Each shareholder of the company, except as restricted and otherwise provided by the Company Act, has one vote per share. However, shares held by the company itself in accordance with the Company Act have no voting rights.

Article 13: Unless otherwise provided by relevant laws and regulations, resolutions of the shareholders' meeting shall be made by shareholders representing more than half of the total issued shares attending personally or by proxy, and with the consent of more than half of the voting rights of the attending shareholders.

Chapter 4 Board of Directors and Audit Committee

Article 14: The company shall have seven to nine directors, with a term of three years. They are elected by the shareholders' meeting from persons with capacity for civil conduct, and may be re-elected. The company's director election adopts a candidate nomination system, and directors are elected from the director candidate list. The total shareholding ratio of all directors of the company is in accordance with the regulations of the securities regulatory authority.

The company may purchase liability insurance for the directors within their term of office for their legal liability for the business they execute. Matters related to the insurance are authorized to be handled by the board of directors.

The remuneration of all directors is authorized to be determined and paid by the board of directors according to the usual level of similar industries.

Article 14-1: Of the aforementioned number of directors of the Company, directors of different genders shall not be fewer than 1, and the number of independent directors shall not be fewer than 3 and not less than one-third of the director seats. Independent directors are elected by shareholders from a list of independent director candidates in accordance with the nomination system. More than half of the independent directors shall not serve more than three consecutive terms.

The nomination method shall be handled in accordance with Article 192-1 of the Company Act. Matters related to the professional qualifications, shareholding, concurrent job restrictions, nomination and election methods, and other compliance matters of independent directors shall be handled in accordance with the relevant regulations of the securities competent authority.

Article 15: The board of directors is organized by the directors. A person is elected as the chairman of the board by the attendance of more than two-thirds of the directors and the agreement of more than half of the attending directors. The chairman represents the company externally.

Article 16: When the chairman or a director takes leave or is unable to exercise his/her duties, a representative shall be appointed in accordance with Article 208 and Article 205, and Article 203-1 of the Company Act.

During a board meeting, if conducted via video conference, directors attending via video are considered to be present in person.

The board of directors meets once every quarter, and all directors should be notified of the reason for the meeting seven days in advance; however, in case of emergencies, the meeting can be convened at any time. The notice of the board meeting can be communicated via written document, fax, or email.

Article 17: The company sets up an audit committee, which is composed of all independent directors. The number, term, duties, procedural rules, and other matters related to the audit committee are handled in accordance with the regulations of the Audit Committee of Public Companies, and the rules of the audit committee organization are to be established separately.

Chapter 5 Managerial Officers

Article 18: The company may set up managerial officers. Their appointment, dismissal, and remuneration are handled in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 19: At the end of each fiscal year, the company should, in accordance with Article 228 of the Company Act, compile the following documents by the board of directors, and submit them to the audit committee for review and report 30 days before the shareholders' meeting, then submit to the shareholders' meeting for approval:

I. Business report.

II. Financial statements

III. Proposals for profit distribution or loss compensation

Article 20: If the Company records a profit for the year, it shall, in accordance with the law, allocate not less than 2% of the profit as employees' remuneration (of which 1% of the profit shall be allocated specifically as remuneration to entry-level employees), and not more than 1.5% as directors' remuneration. However, if the company still has accumulated losses, it should reserve an amount for loss compensation in advance.

The employees' remuneration (including the remuneration of entry-level employees) described in the preceding paragraph may be distributed in the form of shares or cash. The subjects for receiving the shares or cash may include employees of subsidiaries meeting criteria specified by the board of directors. The remuneration of directors shall be made in cash only.

The above two points should be decided by the board of directors and reported to the shareholders' meeting.

The term "grassroots employees" as referred to in the first paragraph shall be defined by a resolution of the Board of Directors. However, the salary amount for grassroots employees shall not be lower than the salary level defined for grassroots employees in the "Regulations Governing the Deduction of Increased Salary Expenses for Employees of SMEs."

Article 21: If the company has a profit at the end of the year, it should first pay taxes, offset past losses, then provide 10% for statutory surplus reserve, but not limited to this if the statutory surplus reserve has reached the company's paid-in capital. The remainder, in addition to distributing dividends, if there is still a profit together with the undistributed profit at the beginning of the period, it will be distributed to shareholders with their consent.

The company is in the growth stage of the industry, based on the needs of the company's operation and the maximization of shareholders' interests. The dividend distribution adopts the residual dividend policy. According to the company's future capital budget plan, the fund demand for the future year is measured, and factors such as profitability, financial structure, and the dilution degree of earnings per share are comprehensively considered to propose an appropriate dividend distribution. The cash dividend distribution method is not less than thirty percent (inclusive) of the total dividend of the current year and can reach up to one hundred percent, while the actual distribution ratio is authorized by the board of directors.

Chapter 7 Supplementary Provisions

Article 22: Matters not covered in this charter shall be handled in accordance with the Company Act and relevant regulations.

Article 23: The Articles was established on September 19, 1975.
The first revision was made on February 20, 1982.
The second revision was made on March 5, 1985.
The third revision was made on December 19, 1986.
The fourth revision was made on May 16, 1988.
The fifth revision was made on November 11, 1990.
The sixth revision was made on May 30, 1996.
The seventh revision was made on June 25, 1996.
The eighth revision was made on December 9, 1997.
The ninth revision was made on June 25, 1998.
The tenth revision was made on June 20, 1999.
The eleventh revision was made on June 30, 2000.
The twelfth revision was made on June 15, 2001.
The thirteenth revision was made on March 28, 2002.
The fourteenth revision was made on June 24, 2003.
The fifteenth revision was made on June 15, 2004.
The sixteenth revision was made on June 14, 2005.
The seventeenth revision was made on June 23, 2006.
The eighteenth revision was made on June 15, 2007.
The nineteenth revision was made on June 11, 2010.
The twentieth revision was made on June 15, 2011.
The twenty-first revision was made on June 18, 2012.
The twenty-second revision was made on June 24, 2015.
The twenty-third revision was made on June 29, 2016.
The twenty-fourth revision was made on June 12, 2020.
The twenty-fifth revision was on June 16, 2022.
The twenty-sixth revision was on June 21, 2024.
The twenty-seventh revision was on June 13, 2025.

Attachment (III)

Sea Sonic Electronics Co., Ltd.
Procedures for Election of Directors

Article 1: The election of the Company's directors shall be conducted in accordance with the "Rules Governing the Election of Directors".

Article 2: The election of directors of the Company shall be conducted in a shareholders' meeting, and the Company shall prepare ballots for the election of directors and shall count the number of voting rights.

Article 3: The elections of Independent directors of the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.

Article 4: The single-name cumulative voting method shall be used for election of the directors of the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

For the Company's election of directors, shareholders may choose to exercise their voting rights via either electronic or on-site voting method.

Shareholders exercising their voting rights via the electronic voting method described in the preceding paragraph shall exercise their voting rights on the electronic voting platform designated by the Company.

Article 5: For the election of directors and independent directors of the Company, according to the statistical result of the election votes, those receiving ballots representing the highest numbers of voting rights shall be elected as the directors and independent directors sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance. If a shareholder is elected as both a director and an independent director, the shareholder must choose which position of the director or independent director is to be assumed. Alternatively, if an elected director or independent director is found to have provided inconsistent personal information, or if the election is determined to be invalid under applicable laws and regulations, the vacancy shall be filled by the candidate with the next highest votes in the original election.

The number of votes described in the preceding paragraph shall be calculated according to the votes casted by the shareholders in the shareholders' meeting on-site plus the number of votes of the voting rights exercised via electronic voting method.

The identity of the shareholders and the results of the electronic voting mentioned above shall be verified and calculated by an organization that complies with Article 44-6 of the Share Handling Rules before the shareholders' meeting.

Article 6: During on-site voting at a shareholders' meeting, before the election begins, the chair shall appoint a number of persons to perform the respective duties of vote monitoring and counting personnel. Vote monitoring personnel may be designated from among the attending shareholders.

Article 7: During on-site voting at a shareholders' meeting, for election of directors, the ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 8: During on-site voting at a shareholders' meeting, voters shall indicate the candidate name or shareholder's account name or identification card number in the field of "Candidate" of the ballots. However, when the candidate is a governmental organization or juristic-person shareholder, the name of the governmental organization or juristic-person shareholder shall be entered in the column of "Candidate" on the ballot, or both the name of the governmental organization or juristic-person shareholder and the name of its representative may be entered. When there are multiple representatives, the names of each respective representative shall be entered.

Article 9: During on-site voting at a shareholders' meeting, a ballot is invalid under any of the following circumstances:

(I) Ballots specified in the provisions of these regulations are not used.

(II) A blank ballot is placed in the ballot box.

(III) The writing is unclear and indecipherable or has been altered.

(IV) If the candidate entered is of the identity of a shareholder, the identity or shareholder's account number is inconsistent with the one recorded on the shareholders' roster.

The candidate entered on the ballot is a non-shareholder, and the verification indicates that the candidate's name and identification card number are not in conformity.

(V) Other words or marks are entered in addition to the candidate's name or title and shareholder's account number of identification card number.

(VI) The name of the candidate entered on the ballot is identical to that of another shareholder, but no shareholder account number or identification card number is provided on the ballot for identification.

(VII) Two or more candidates are listed in one single ballot.

Article 10: Independent directors and non-independent directors shall be elected together; however, the voting rights of the elected independent directors and non-independent directors shall be counted separately.

Article 11: The voting rights shall be calculated on site publicly after the end of the poll, and the voting results shall be further counted for on-site voting, and the results of the list of persons elected shall be announced by the chair on site.

Article 12: The Board of Directors of the Company shall issue notifications to the persons elected as Directors.

Article 13: Any matters not specified in these Procedures shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 14: These Procedures shall be implemented after approval of the shareholders' meeting, and the same requirements shall be applied to amendments of these Procedures.

These Procedures were duly enacted on March 28, 2002.
The 1st amendment was made on June 15, 2007.
The 2nd amendment was made on June 20, 2017.
The 3rd amendment was made on June 12, 2020.

Attachment (IV)

Sea Sonic Electronics Co., Ltd.
Directors' Shareholdings

I. The Company's paid-in capital is NT$824,013,700 and the number of issued shares is 82,401,370 shares.

II. According to the "Rules for the Percentage of Shares Held by Directors and Supervisors of Public Companies and the Implementation of Audits", the minimum number of shares to be held by all directors is 6,592,110 shares. The company has established an audit committee, so the statutory provisions for the number of shares to be held by supervisors do not apply.

III. As of the record date for the regular shareholders' meeting (April 17, 2026), the number of shares held by directors is recorded in the shareholder register.

April 17, 2026

Title	Name	Number of shares held on the date of cessation of transfer	
		Number of shares (shares)	%
Director	CHANG, HSIU-CHENG	2,122,666	2.576%
Director	LIN, YAO-CHIN	0	0.000%
Director	CHANG, DUN-KAI Representative of CHING HAI Co., Ltd.	6,494,264	7.881%
Director	CHANG, YUN-CHI Representative of CHING HAI Co., Ltd.	6,494,264	7.881%
Independent Director	LIN, CHING-CHING	0	0.000%
Independent Director	HUANG, CHIN-HSIANG	0	0.000%
Independent Director	KAO, CHIH-TING	0	0.000%
Number of shares held by all directors and shareholding ratio		8,634,930	10.457%