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Cowell e Holdings Inc.
高偉電子控股有限公司
(Incorporated in the Cayman Islands with limited liability)
(Stock code: 1415)

NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the annual general meeting (the "**AGM**") of Cowell e Holdings Inc. (the "**Company**") will be held by way of virtual meeting on 28 May, 2026 at 10 a.m. for considering and, if thought fit, passing, with or without modifications, the following resolutions of the Company:

ORDINARY RESOLUTIONS

1. To receive and approve the audited consolidated financial statements of the Company and its subsidiaries and the reports of the directors (the "**Directors**") and the auditor of the Company for the year ended 31 December, 2025;

2. To declare a final dividend of HK$0.35 per ordinary share in respect of the year ended 31 December, 2025.

3. (a) To re-elect the following retiring Directors:

   (i) Mr. Yang Li as a non-executive Director.

   (ii) Ms. Su Yen-Hsueh as an independent non-executive Director.

   (iii) Ms. Liu Xia as an independent non-executive Director.

   (b) To authorize the board of Directors (the "**Board**") to fix the Directors' remuneration.

4. To re-appoint Messrs. KPMG, Certified Public Accountants, as the auditor of the Company and to authorize the Board to fix their remuneration.

5. "**THAT**:

(a) subject to paragraph (c) below, a general mandate be and is hereby unconditionally granted to Directors to exercise during the Relevant Period (as defined in paragraph (d) below) all the powers of the Company to allot, issue and deal with additional shares in the Company (including any sale or transfer of treasury shares listed on the Stock Exchange (if any), out of treasury) and to make or grant offers, agreements, options or warrants which would or might require the exercise of such powers;

(b) the mandate in paragraph (a) shall authorize the Directors during the Relevant Period (as defined in paragraph (d) below) to make or grant offers, agreements, options and warrants which would or might require the exercise of such powers after the end of the Relevant Period (as defined in paragraph (d) below);

(c) the shares of the Company allotted or agreed conditionally or unconditionally to be allotted or otherwise be dealt with (including any sale or transfer of treasury shares listed on the Stock Exchange (if any), out of treasury) (whether pursuant to an option or otherwise) by the Directors pursuant to the mandate in paragraph (a), otherwise than pursuant to (i) a Rights Issue (as defined in paragraph (d) below); or (ii) any option scheme or similar arrangement for the time being adopted by the Company for the purpose of granting or issuing shares or rights to acquire shares of the Company to the directors, employees, officers, agents, consultants or representatives of the Company and/or any of its subsidiaries; or (iii) any scrip dividend or similar arrangement pursuant to the Articles of Association of the Company from time to time, shall not exceed 20% of the shares of the Company in issue (excluding any treasury shares) as at the date of the passing of this Resolution and the said mandate shall be limited accordingly; and

(d) for the purpose of this Resolution:

"**Relevant Period**" means the period from the passing of this Resolution until whichever is the earliest of:

(i) the conclusion of the next annual general meeting of the Company;

(ii) the expiration of the period within which the next annual general meeting of the Company is required by the Company's Articles of Association or any applicable law to be held; and

(iii) the date on which authority set out in this Resolution is revoked or varied by an ordinary resolution of the shareholders of the Company in general meeting.

"**Rights Issue**" means an offer of Shares or issue of options, warrants, or other securities giving the right to subscribe for shares of the Company, open for a period fixed by the Directors to holders of Shares whose names appear on the register of members of the Company (and, where appropriate, to holders of other securities entitled to the offer) on a fixed record date in proportion to their then holdings of such shares of the Company (or, where appropriate, such other securities), subject to such exclusions or other arrangements as the Directors may deem necessary or expedient in relation to fractional entitlements or having regard to any restrictions or having regard to any restrictions or obligations under the laws of, or the requirements of or any recognized regulatory body or any stock exchange in, any territory outside Hong Kong."

Any reference to an allotment, issue, grant, offer or disposal of shares of the Company shall include the sale or transfer of treasury shares out of the treasury of the Company (including to satisfy any obligation upon the conversion or exercise of any convertible securities, warrants, options or similar rights to subscribe for shares in the Company) to the extent permitted by, and subject to the provisions of, the Listing Rules and applicable laws and regulations.

6. "**THAT**:

(a) a general mandate be and is hereby unconditionally given to the directors of the Company to exercise during the Relevant Period (as defined in paragraph (b) below) all the powers of the Company to repurchase or otherwise acquire shares of US$0.004 each in the capital of the Company in accordance with all applicable laws and the requirements of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, provided that the shares so repurchased or otherwise acquired shall not exceed 10% of the shares of the Company in issue (excluding any treasury shares) as at the date of the passing of this Resolution;

(b) for the purpose of this Resolution:

"**Relevant Period**" means the period from the passing of this Resolution until whichever is the earliest of:

(i) the conclusion of the next annual general meeting of the Company;

(ii) the expiration of the period within which the next annual general meeting of the Company is required by the Company's Articles of Association or any applicable law to be held; and

(iii) the date on which the authority set out in this Resolution is revoked or varied by an ordinary resolution of the shareholders of the Company in general meeting."

7. "**THAT**, conditional upon the passing of the Resolutions No. 5 and No. 6 of the notice of the AGM, the general mandate granted to the Directors to exercise the powers of the Company to allot, issue and otherwise deal with shares of the Company pursuant to the Resolution No. 5 of the notice of the AGM be and is hereby extended by the addition thereto of an amount representing the shares of the Company purchased or otherwise acquired by the Company pursuant to the authority granted to the Directors under the Resolution No. 6 above of the notice of the AGM, provided that such amount shall not exceed 10% of the issued shares of the Company (excluding any treasury shares) as at the date of passing this Resolution."

SPECIAL RESOLUTION

8. "**THAT** the proposed amendments (the "**Proposed Amendments**") to the existing articles of association of the Company, the details of which are set out in Appendix III to the circular of the Company dated 27 April, 2026, be and are hereby approved and THAT the fourth amended and restated memorandum and articles of association of the Company (the "**New Memorandum and Articles**"), which contained all the Proposed Amendments and a copy of which has been produced to the meeting and initialled by the Chairman of the meeting for the purpose of identification, be and are hereby approved and adopted with immediate effect from the conclusion of the meeting and THAT any director or the company secretary of the Company be authorised to do all things necessary to effect and record the adoption of the New Memorandum and Articles of the Company."

By order of the Board
Cowell e Holdings Inc.
Meng Yan
Chairman

Hong Kong, 27 April, 2026

Notes:

1. The Company will conduct the Annual General Meeting by way of a virtual meeting. The Shareholders and/or their proxies will NOT be able to attend the Annual General Meeting in person, and can only attend the Annual General Meeting via visiting the website at **http://meetings.computershare.com/Cowelle2025AGM** (the "**Online Platform**") which enables audio live streaming of the Annual General Meeting. Both registered Shareholders and non-registered Shareholders can (i) attend the AGM and vote by way of electronic means; or (ii) exercise their right to vote at the AGM by appointing their own proxy or the Company's designated proxy(ies), to act as their proxy. By logging in the dedicated online platform, Shareholders will be able to view a live webcast of the AGM, submit questions, and cast vote in real-time.

The online platform will be opened for registered Shareholders and non-registered Shareholders to log in 30 minutes prior to the commencement of the Annual General Meeting, and only those Shareholders who logged in 5 minutes before the start of the Online Platform will be entitled to attend and vote at the Online Platform. The online platform can be accessed from any location with internet connection by a smart phone, tablet device or computer. Shareholders should allow ample time to check into the online platform to complete the login procedure and remain logged in until the commencement of and during the Online Platform. For online voting, Shareholders can refer to the enclosed notification letter and the Online Meeting User Guide for details. Any missed contents as a result of connection issues arise from the Shareholders will not be repeated.

2. A member entitled to attend and vote at the AGM is entitled to appoint one or more proxy to attend and, subject to the provisions of the Articles of Association of the Company, vote in his stead. A proxy need to be a member of the Company.

3. A form of proxy for use at the AGM (or at any adjournment thereof) is despatched together with this notice of meeting. In order to be valid, the form of proxy, together with a power of attorney or other authority, if any, under which it is signed or a notarially certified copy of that power or authority, must be completed and lodged with the offices of the Company's branch share registrar and transfer office in Hong Kong, Computershare Hong Kong Investor Services Limited at 17M Floor, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong not later than 26 May, 2026 at 10:00 a.m. (Hong Kong Time).

4. Completion and return of the form of proxy will not preclude members from attending and voting at the AGM or any adjournment thereof, and in such event, the relevant form of proxy shall be deemed revoked.

5. The record date for the proposed final dividend will be on 12 June, 2026. The Company's register of members will be closed from 10 June, 2026 to 12 June, 2026 (both days inclusive) in order to determine entitlements to the proposed final dividend. During such period, no transfer of shares will be effected. In order to qualify for the proposed final dividend, all transfers of shares of the Company accompanied by the relevant share certificates must be lodged with the Company's branch share registrar in Hong Kong, Computershare Hong Kong Investor Services Limited (the "**Share Registrar**"), at Shops 1712–1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wan Chai, Hong Kong, for registration no later than 4:30 p.m. on 9 June, 2026. Subject to the approval of the Shareholders at the AGM, dividend will be paid to the Shareholders on or around 3 July, 2026.

6. Where there are joint registered holders of any Share, any one of such joint holders may attend and vote at the AGM, either in personal or by proxy, in respect of such Share(s) as if he/she were solely entitled thereto, but if more than one of such joint registered holders are present at the AGM or any adjournment thereof (as the case may be), the most senior shall alone be entitled to vote, whether in person or by proxy. For this purpose, seniority shall be determined by the order in which the names stand in the register of members of the Company in respect of the joint holding.

7. The record date for the purpose of determining the eligibility of the Shareholders to attend and vote at the AGM is 28 May, 2026. For determining the entitlement to attend and vote at the AGM, the register of members of the Company will be closed from 22 May, 2026 to 28 May, 2026, both dates inclusive, during which period no transfers of shares of the Company will be registered. In order to qualify for attending and voting at the AGM, shareholders must complete and lodge all transfer documents accompanied by the relevant share certificates with the Share Registrar at Shops 1712-1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong for registration not later than 4:30 p.m. on 21 May, 2026.

8. If typhoon signal no. 8 or above remains hoisted or a black rainstorm warning signal is in force at 8:00 a.m. at the date of the AGM, the AGM will be postponed. Members are requested to visit the website of the Company at **www.cowelleholdings.com** for details of alternative meeting arrangements. The AGM will be held as scheduled when an amber or red rainstorm warning signal is in force. Shareholders should make their own decision as to whether they would attend the AGM under the bad weather conditions bearing in mind their own situation and if they should choose to do so, they are advised to exercise care and caution.

9. As at the date hereof, the Board comprises Mr. Meng Yan and Mr. Wu Ying-Cheng as executive Directors; Mr. Chen Han-Yang and Mr. Yang Li as non-executive Directors; and Ms. Su Yen-Hsueh, Mr. Tsai Chen-Lung and Ms. Liu Xia as independent non-executive Directors.