

TWSE Stock Code: 2458

ELAN MICROELECTRONICS CORP.

2026 Annual Shareholders' Meeting Meeting Agenda

Date: May 27, 2026

Place: 1F, No. 12, Innovation 1st Rd., Hsinchu Science Park,
Hsinchu 300092, Taiwan
(Elan's meeting room)

(Type of meeting to be held: Physical Shareholders' Meeting)

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ELAN MICROELECTRONICS CORP.
2026 Annual Shareholders' Meeting
Meeting Procedure

1. Declare the meeting open
2. Speech by the Chairman
3. Reporting items
4. Acknowledgements
5. Discussions
6. Other matters
7. Provisional motions
8. Adjournment

ELAN MICROELECTRONICS CORP.

2026 Annual Shareholders' Meeting

Meeting Agenda

- 1. Time:** 9: 00 a.m., (Wednesday) May 27, 2026
- 2. Place:** No. 12, Innovation 1st Rd., Hsinchu Science Park (Meeting room on the first floor of the Company)
(Type of meeting to be held: Physical Meeting)
- 3. Chairman: YEH, I-Hau**
- 4. Chairman's Speech**
- 5. Reporting items**
 1. 2025 Business Report
 2. 2025 Audit Committee's Review Report on Financial Statements.
 3. Report on 2025 Profit Distribution Report.
 4. Report on 2025 Employees' Compensation and Directors' Remuneration
 5. Report on Implementation of Treasury Stock Buyback
- 6. Acknowledgements**
 - (1) Acknowledgement of the 2025 Business Report and Financial Statements
- 7. Discussions**

Amendments to the Rules of Procedure for the Company's Shareholders' Meeting
- 8. Other matters**
- 9. Provisional motions**
- 10. Adjournment**

Reporting items

1. 2025 Business Reports

Please refer to Appendix 1 (Page 9) for the Company's 2025 business report.

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

Please refer to Appendix 2 (Page 12) for the Audit Committee's Review Report on the Company's 2025 Financial Statements.

3. Report on the Profit Distribution for 2025

(1) The net profit of the Company for the full year of 2025 was NT\$2,442,123,973, with a special reserve of NT\$36,258,101, add the beginning retained earnings NT\$2,201,680,662 and the effect of actuarial gains and losses on pensions (including subsidiaries) of NT\$7,359,477. The total profit distributable was NT\$4,636,445,158. The cash dividend to be distributed to shareholders is NT\$2,111,968,725 (NT\$6.95 per share). When profits are distributed, priority will be given to the profit for the fiscal year of 2025.

(2) The cash dividend of this time shall be calculated and rounded up to NT\$1 according to the distribution ratio. Any amount of the cash dividend less than a whole dollar shall be omitted, and the total of such fractional amounts of the cash shall be recognized in the Company's other income.

(3) The main content of the Company's 2025 profit distribution is as follows:

Fiscal year to which the dividend belongs	Board Resolution Date	Cash Dividend to be Distributed to Shareholders	Remarks
Distribution of earnings of first half of 2025	August 06, 2025	NT\$790,089,020 (NT\$ 2.644548 per share)	Dividends distributed on October 22, 2025
Distribution of earnings of second half of 2025	March 3, 2026	NT\$1,321,879,705 (NT\$4.424533 per share)	Dividends distributed on April 22, 2026

Profit Distribution Table For The Year 2025

Unit: NT\$

Beginning balance		2,201,680,662
Plus: Pension actuarial profit and loss impact (including subsidiaries)	(7,359,477)	
Accumulated earnings at the beginning of the period		<u>2,194,321,185</u>
Plus: After-tax net profit of this year	2,442,123,973	
Subtotal:		<u>4,636,445,158</u>
Less: provision for legal surplus reserve.	0	
Less: provision for special surplus reserve	36,258,101	
Earnings available for distribution		<u>4,600,187,057</u>
Distribution items:		
Shareholder dividend - Cash (NT\$6.95/share)	2,111,968,725	
Undistributed earnings at the end of the period		<u>2,488,218,332</u>

4. Report on the distribution of employees' compensation and directors' remuneration for 2025

- (1) According to Article 29 of the Articles of Association.
- (2) The Company's profit in 2025 was NT\$ 3,461,369,541 (i.e., the profit before tax prior to the distribution of employees' compensation and directors' remuneration), the employee compensation provided was NT\$3443,000,000 (12.80%) and the directors' remuneration provided is NT\$ 44,500,000 (1.29%), all of which were paid in cash.

5. Report on the implementation of Treasury Stock Buyback

Buyback Period	Buyback for the 13 th time
Purpose of the buyback	Transfer of shares to employees
Period of application for buyback	Aug. 6, 2021 - Oct. 5, 2021
Number of shares bought back (Unit: Thousand Shares)	10,000 thousand shares
Buyback prices (NT\$)	NT\$140-200
Number of shares bought back (Unit: Thousand Shares)	6,857,000 shares
The average buyback price per share (NT\$)	NT\$157.14
Number of shares cancelled or transferred (Unit: Thousand Shares)	1,738,000 shares
Cumulative treasury shares held (Unit: Thousand Shares)	5,119,000 shares

Acknowledgements

Proposal No.1: (proposed by the Board of Directors)

Acknowledgement of the 2025 Business Report and Financial Statements.

Explanation:

1. The Company's 2025 Operating Financial Statements and Consolidated Financial Statements have been audited by Certified Public Accountants LU, Chien-Hui and LEE, Fang-Yi of KPMG, who issued an unqualified audit report. These statements were approved by the Board of Directors on March 3, 2026, and have been submitted by the Audit Committee.
2. Please find attached the financial statements and consolidated financial statements, which have been audited and certified by the certified public accountants, and refer to Appendix 3 (page 13) of this handbook for your recognition of the financial statements and consolidated financial statements.

Resolution:

Discussions

Proposal No. 1: (Proposed by the Board of Directors)

Subject: Amendments to the Rules of Procedure for the Company's Shareholders' Meeting

Explanation:

On March 5, 2015, the Taiwan Stock Exchange submitted a reference template for amending certain provisions of the "Rules of Procedure for Shareholders' Meetings of OO Co., Ltd." and amendments in accordance with Article 6 of the "Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbook of Public Companies." The Company has drafted amendments to the relevant Rules of Procedure for Shareholders' Meetings based on the abovementioned reference template. A comparison table showing the changes before and after the amendment is attached for your review and approval.

Amended Provision	Current Provision	Explanation
<p>Article 8 (Paragraph 1 omitted) The Company shall, no later than 30 days prior to the convening of an annual general shareholders' meeting or 15 days prior to the convening of an extraordinary general shareholder' meeting, prepare electronic files containing the notice of the shareholders' meeting, proxy forms, and the agendas and explanatory materials for all items of business, including resolutions for approval, discussion, and the election or dismissal of directors, and transmit them to the Public Information Observation Station. <u>The Company shall prepare the meeting handbook and supplementary materials for the relevant shareholders' meeting at least fifteen days prior to the meeting, make them available for shareholders to examine at any time, display them at the Company's premises and at the professional shareholder services agency appointed by the Company, and distribute them at the venue of the shareholders' meeting.</u> (Omitted below)</p>	<p>Article 8 (Paragraph 1 omitted) The Company shall, no later than 30 days prior to the convening of an annual general shareholders' meeting or 15 days prior to the convening of an extraordinary general shareholders' meeting, prepare electronic files containing the notice of the shareholders' meeting, proxy forms, and the agendas and explanatory materials for all items of business, including resolutions for approval, discussion, and the election or dismissal of directors, and transmit them to the Public Information Observation Station. <u>Furthermore, no later than 21 days prior to an annual general meeting or 15 days prior to an extraordinary general meeting, the Company shall prepare electronic files containing the meeting handbook and supplementary materials for the shareholders' meeting and transmit them to the Public Information Observation Station.</u> No later than 15 days prior to the meeting, the meeting handbook and supplementary materials shall be prepared</p>	<p>In accordance with the amendment to Paragraph 4 of Article 6 of the "Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbook of Public Companies," the scope of application for the requirement to disclose the meeting agenda and related information at least 30 days prior to the annual shareholders' meeting has been expanded to include all listed and OTC companies.</p>

Amended Provision	Current Provision	Explanation
	<p>for the meeting, made available for shareholders to examine at any time, displayed at the Company's premises and at the professional shareholder services agency appointed by the Company, and distributed at the meeting venue. (Omitted below)</p>	
<p>Article 16 (Paragraphs 1 to 3 omitted) The scrutineers and vote counters for the voting on motions shall be appointed by the chairman, provided that the scrutineers must be shareholders. <u>Where a shareholders' meeting includes a motion for the election of directors and the number of candidates exceeds the number of seats to be filled, or where there is a motion for the dismissal of directors, or where there are motions as provided in Articles 185 and 316 of the Company Act, Articles 18, 27, 29 and 35 of the Business Mergers and Acquisitions Act, Article 24, Paragraph 2, Subparagraph 1, and Article 26, Paragraph 2, Subparagraph 1 of the Financial Holding Company Act, the Chairman shall designate a lawyer, certified public accountant, or notary public to serve as a scrutineer.</u> <u>The person designated by the chairman pursuant to the preceding paragraph shall not be responsible for matters related to the voting procedure, nor shall such person be a director, manager, or employee of the company or any of its affiliated enterprises.</u> <u>The scrutineer shall supervise the voting and counting processes and sign the election results tally sheet.</u></p>	<p>Article 16 (Paragraphs 1 to 3 omitted) The scrutineers and vote counters for the voting on motions shall be appointed by the chairman, provided that the scrutineers must be shareholders. (Omitted below)</p>	<p>1. Where a shareholders' meeting includes a resolution for the election of directors and the number of candidates exceeds the number of seats to be filled, or includes a resolution for the dismissal of directors, or involves resolutions specified in Articles 185 and 316 of the Company Act, Articles 18, 27, 29, and 35 of the Business Mergers and Acquisitions Act, or Article 24, Paragraph 2, Subparagraph 1, and Article 26, Paragraph 2, Subparagraph 1 of the Financial Holding Company Act, the chairman shall designate a lawyer, certified public accountant, or notary public to serve as a scrutineer. 2. With reference to the Listing Rules of Malaysia, a new provision (Paragraph 9) has been added, stipulating that the scrutineers appointed by the Chairman pursuant to Paragraph 8 must not only possess professional qualifications but also be independent in order to avoid disputes. In determining independence, a person serving as a scrutineer must not participate in matters related to the voting procedures at that shareholders' meeting, nor may such person serve as a director, manager, or</p>

Amended Provision	Current Provision	Explanation
<p><u>affiliated enterprises.</u> <u>The scrutineer shall supervise the voting and counting processes and sign the election results tally sheet.</u> <u>If a scrutineer is designated pursuant to Paragraph 8, the minutes of the shareholders' meeting shall specify the scrutineer's name and title.</u> (Omitted below)</p>		<p>related to the voting procedures at that shareholders' meeting, nor may such person serve as a director, manager, or employee of the company or any of its affiliated entities.</p> <p>3. The responsibilities of general scrutineers and independent scrutineers are clarified, which include supervising the voting and counting processes at the venue where the shareholders' meeting is held, and signing the election results tally sheet to indicate their accountability, so Paragraph 10 has been added.</p> <p>4. With reference to the listing rules of Singapore and Hong Kong, the minutes of shareholders' meetings should include the names of the scrutineers to enhance transparency. Therefore, a new Paragraph 11 has been added, requiring that the independent scrutineer referred to in Paragraph 8 to state their name and title in the minutes.</p>

Other matters

Provisional motions

Adjournment

Appendix 1

2025 Business Report

1. 2025 Operating Results

The global economy continued to demonstrate resilience in 2025. With inflation moderating, labor market pressures gradually easing, and strong shipment momentum for AI-related products (including advanced semiconductor processes and AI servers), the overall economy maintained steady growth. According to the latest data from the International Monetary Fund (IMF), the global economic growth forecast for 2026 has been revised upward by 0.2 percentage to 3.3%, maintaining stable growth momentum compared to the 3.3% recorded in 2025.

Due to factors such as the impact of tariff policies, escalating geopolitical risks, and the restructuring of global supply chains, the consumer electronics industry is expected to see moderate growth in 2025. According to market research, the laptop market continues to experience a moderate recovery, with annual shipments projected to reach approximately 190 million units. The Company's revenue is primarily derived from laptop-related chips and module products. Affected by the global economic environment, the Company's revenue is projected to decrease by 2.51% in 2025, while net profit after tax is expected to decline by 10.7%.

In addition to our existing laptop product line, the Company has been actively developing AI image recognition algorithms since 2018 and has successfully expanded into the fields of Advanced Driver Assistance Systems (ADAS) for automobiles, smart transportation AI CCTV, and various image recognition applications, with both product penetration and market share increasing simultaneously. Furthermore, leveraging the Company's leading position in touchscreen technology and combining it with the R&D achievements of our group affiliates in image signal processor (ISP) chips, we have successfully entered the drone market, injecting new momentum into our operational growth.

In 2025, driven by the Company's long-established, stable technological foundation and the continued advancement of AI applications, all product lines will not only maintain steady growth in the laptop computer market but also successfully expand into AI image recognition applications, including automotive ADAS, smart transportation AI CCTV, and drones. The Company will provide comprehensive solutions that combine low power consumption with high performance, while continuing to broaden its application scope.

In 2025, our revenue has reached NT\$12.03 billion with the gross margin remaining at a high level of 49.6%, the operating margin was 26.2%, and the net income after tax was NT\$2.44 billion.

2. Summary of 2026 Business Plan

Following the 2025 tariff policy adjustments, geopolitical risks, restructuring of global supply chains, and inflationary fluctuations, the associated impacts are expected to persist into 2026. Although the global macroeconomic outlook remains moderate and short-term risks are still manageable, significant uncertainties persist in the overall market. The rapid growth of the AI server industry has driven up demand for production capacity across global supply chains. However, amid supply-demand imbalances, capacity shortages persist for certain critical components, introducing additional variables into overall economic performance.

In the deployment for the AI industry, the Company has established a pioneering lead in AI image recognition algorithms. Our products have been sold for automotive ADAS and smart transportation AI CCTV systems, and we have completed the development of multiple image recognition modules, further expanding their applications into the drone market. As global political conditions evolve, the drone market continues to grow, with applications extending from civilian and commercial use to military and agricultural applications. By integrating industry-leading AI image recognition technology with virtual reality and generative AI to expand and refine our database, we provide AI image recognition modules characterized by low power consumption and high performance. Our advanced touch technology can also be incorporated into drone remote control products, offering customers a more comprehensive total solution.

In the laptop market, the Company continues to expand the application of AI chips and collaborates with customers to develop AI PC products, enhancing related features and striving to deliver a more efficient and convenient user experience. At the same time, the Company is working closely with customers to plan innovative hardware designs for AI, gaming, and commercial PCs, thereby strengthening our competitive edge in the market.

The phenomenon of short-term orders is expected to persist in the laptop market in 2026, primarily because brand clients, influenced by inventory adjustments made during the pandemic, continue to favor a low-inventory strategy. Furthermore, due to the crowding-out effect of AI server demand, the issue of component shortages and surpluses has become a key focus that the laptop supply chain must continuously monitor and address. In the face of a volatile macroeconomic environment, the Company will continue to strengthen its R&D capabilities, expand new technologies and applications, and maintain close cooperative relationships with customers, with the aim of steadily improving overall operational performance amid an uncertain global political and economic environment.

With the Company's years of experience in the laptop industry and the technical expertise accumulated in non-laptop sectors, coupled with improvements to product architecture and functional optimization, the Company is capable of increasing product price while optimizing cost structure. In addition to the revenue boost from the upgrade of

the laptop product portfolio, the AI image recognition algorithm products also hold significant growth potential, which will positively contribute to the Company's future operating performance.

The Company will continue to focus on refining its core technologies to provide customers with high-performance products and services that offer innovative value. We will also actively develop a diverse range of products and applications to create multiple revenue streams, thereby strengthening our operational resilience. At the same time, we will fulfill our corporate social responsibilities and put our sustainability philosophy into practice, continuing to exert a positive influence across the three key dimensions of economy, environment, and society. We will advance a long-term, sound business strategy to enhance the Group's overall operational and profit-generating capabilities, thereby creating greater value and well-being for all stakeholders.

Chairman: **YEH, I-Hau**

General Manager: **YEH, I-Hau**

Chief Accounting Officer: **CHEN, Yi-Lin**

Appendix 2

Audit Committee's Review Report

The Company's 2025 Financial Statements and Consolidated Financial Statements prepared and submitted by the Board of Directors have been audited by the certified public accountants Louisse Lee and Grace Lu of KPMG and the audit report, together with the business report and the earnings distribution proposal, has been reviewed by the Audit Committee, which finds no discrepancies. Therefore, the Audit Committee hereby submit the foregoing reports for your review, in accordance with Article 14-4 of the Securities Exchange Act and Article 219 of the Company Act.

ELAN Microelectronics Corporation

Convener of the Audit Committee: **LU, Fang-Cheng**

March 3, 2026

Independent Auditors' Report

To the Board of Directors
ELAN MICROELECTRONICS CORPORATION:

Opinion

We have audited the parent-company-only financial statements of ELAN MICROELECTRONICS CORPORATION (“the Company”), which comprise the balance sheet as of December 31, 2025 and 2024, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and parent-company-only notes to the financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to Other Matter paragraph), the accompanying parent-company-only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025 and 2024, and its financial performance and its 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 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. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Other Matter

We did not audit the financial statements of Top Taiwan X Venture Capital Co., Ltd., which represented investment in accounted for using the equity method of the Company. Those statements were audited by another auditor, whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Top Taiwan X Venture Capital Co., Ltd., is based solely on the report of another auditor. The investment in Top Taiwan X Venture Capital Co., Ltd. accounted for using the equity method constituted 0.88% and 1.95% of the total assets at December 31, 2025 and 2024, respectively, and the related share of profit of associates accounted for using the equity method constituted (1.06)% and 1.80% of the total profit before tax for the years ended December 31, 2025 and 2024, respectively.

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 of the current period. These matters were addressed in the context of our audit of the parent-company-only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. Valuation of inventories

Refer to Note (4)(g) for accounting policy on inventory, Note (5) for accounting estimations and assumption uncertainty of inventory valuation, and Note (6)(d) for the write-down of inventories to net realizable value.

Description of key audit matter:

Inventories are measured at the lower of cost and net realizable value. Due to the rapid changes in the economy and the environment, and the production technology update, the cost of inventories is at the risk of exceeding its net realizable value.

How the matter was addressed in our audit:

For the valuation of the inventories, we understand the Company's policy on the write-down of inventories and evaluate whether the methods and assumptions used to provide an allowance for the write-down of inventories are reasonable. Also, we obtain the calculation details of the provision for the write-down of inventories, and check whether those details are consistent with the accounting records. In addition, we performed procedures including sampling to examine the accuracy of inventory aging report and the net realizable value report.

2. Revenue recognition

Refer to Note (4)(o) and (6)(q) for accounting policy of revenue recognition.

Description of key audit matter:

The major business activities of the Company are the manufacture and sale of integrated circuits. The Company also offers research and development services with respect to the products presented above. Test of revenue recognition is one of the key audit matters in our audit. Revenue is the key indicator to evaluate the performance by investors and management, and thus, needs significant attention in our audit.

How the matter was addressed in our audit:

We understand the main revenue types and transaction conditions, and evaluate whether the timing of revenue recognition is correct; check the sales contracts of major sales objects, and test the Company's internal control methods regarding shipment operations and revenue recognition processes; perform trend analysis of the ten largest customers, so as to assess whether there is any material abnormality; select shipments for a period before and after the balance sheet date of the Company, and check relevant vouchers and forms to determine whether the sales revenue is included in the appropriate period of the financial statements.

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

Management is responsible for the preparation and fair presentation of the parent-company-only financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRC, 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 the 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.

Auditor's Responsibilities for the Audit of the Parent-Company-Only Financial Statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and 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 auditor's 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent-company-only financial statements, including the 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 appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent-company-only financial statements. We are responsible for the direction, supervision, and performance of the Company audit.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Lu, Chien-Hui and Chih, Shih-Chin.

KPMG

Taipei, Taiwan (Republic of China)
March 3, 2026

Notes to Readers

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

The independent auditors' audit report and the accompanying parent-company-only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and parent-company-only financial statements, the Chinese version shall prevail.

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

ELAN MICROELECTRONICS CORPORATION

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

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

	2025		2024	
	Amount	%	Amount	%
4000 Operating revenue (notes (6)(q) and (7))	\$12,027,289	100	12,336,983	100
5000 Operating costs (notes (6)(d) and (7))	<u>6,070,101</u>	<u>50</u>	<u>6,166,469</u>	<u>50</u>
5900 Gross profit from operations	5,957,188	50	6,170,514	50
5920 Add: Realized (unrealized) profit from sales	<u>3,960</u>	<u>-</u>	<u>6,273</u>	<u>-</u>
5950 Gross profits	<u>5,961,148</u>	<u>50</u>	<u>6,176,787</u>	<u>50</u>
6000 Operating expenses: (notes (6)(c), (i), (7), (9) and (12))				
6100 Selling expenses	498,223	4	516,224	4
6200 Administrative expenses	352,388	3	371,510	3
6300 Research and development expenses	1,960,778	16	2,028,315	16
6450 Impairment loss (gain) determined in accordance with IFRS 9	<u>1,046</u>	<u>-</u>	<u>(1,261)</u>	<u>-</u>
	<u>2,812,435</u>	<u>23</u>	<u>2,914,788</u>	<u>23</u>
6900 Operating income	<u>3,148,713</u>	<u>27</u>	<u>3,261,999</u>	<u>27</u>
7000 Non-operating income and expenses:				
7100 Interest income (note (6)(r))	48,406	-	51,834	-
7010 Other income (notes (6)(r) and (7))	111,596	1	230,031	2
7020 Other gains and losses (note (r))	(91,420)	(1)	(60,930)	-
7050 Finance costs	(11,006)	-	(11,123)	-
7070 Share of (loss) of subsidiaries and associates accounted for using equity method (note (6)(f))	<u>(232,419)</u>	<u>(2)</u>	<u>(72,854)</u>	<u>(1)</u>
	<u>(174,843)</u>	<u>(2)</u>	<u>136,958</u>	<u>1</u>
7900 Profit before tax	2,973,870	25	3,398,957	28
7950 Less: Income tax expenses (note (6)(m))	<u>531,746</u>	<u>4</u>	<u>663,062</u>	<u>5</u>
Net profit	<u>2,442,124</u>	<u>21</u>	<u>2,735,895</u>	<u>23</u>
8300 Other comprehensive income (loss):				
8310 Items that may not be reclassified subsequently to profit or loss: (note (6)(l) and (n))				
8311 Gains on remeasurements of defined benefit plans	(7,096)	-	28,940	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(36,023)	-	(146,336)	(1)
8330 Share of other comprehensive income of subsidiaries and associates accounted for using equity method, components of other comprehensive income that will not be reclassified	(263)	-	333	-
8349 Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Components of other comprehensive income that will not be reclassified to profit or loss	<u>(43,382)</u>	<u>-</u>	<u>(117,063)</u>	<u>(1)</u>
8360 Items that may be reclassified subsequently to profit or loss: (note (6)(n))				
8361 Exchange differences on translation of foreign financial statements	(426)	-	2,243	-
8380 Share of other comprehensive income of subsidiaries and associates accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	190	-	38	-
8399 Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Components of other comprehensive income that will be reclassified to profit or loss	<u>(236)</u>	<u>-</u>	<u>2,281</u>	<u>-</u>
8300 Other comprehensive income (loss), net	<u>(43,618)</u>	<u>-</u>	<u>(114,782)</u>	<u>(1)</u>
8500 Comprehensive income	<u>\$ 2,398,506</u>	<u>21</u>	<u>2,621,113</u>	<u>22</u>
Earnings per share (expressed in dollars) (note (6)(p))				
9710 Basic earnings per share	<u>\$ 8.53</u>		<u>9.57</u>	
9850 Diluted earnings per share	<u>\$ 8.40</u>		<u>9.45</u>	

See accompanying notes to parent-company-only financial statements.

(English Translation of Parent-company-only Financial Statements Originally Issued in Chinese)

ELAN MICROELECTRONICS CORPORATION**Statements of Changes in Equity****For the years ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	Ordinary shares	Capital surplus	Retained earnings			Other equity		Treasury shares	Total equity
			Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income		
Balance at January 1, 2024	\$ 3,038,804	936,880	2,902,314	-	2,934,268	(5,344)	119,140	(1,106,485)	8,819,577
Net profit	-	-	-	-	2,735,895	-	-	-	2,735,895
Other comprehensive income	-	-	-	-	29,273	2,281	(146,336)	-	(114,782)
Total comprehensive income	-	-	-	-	2,765,168	2,281	(146,336)	-	2,621,113
Appropriation and distribution of retained earnings:									
Legal reserve appropriated	-	-	215,975	-	(215,975)	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(2,127,163)	-	-	-	(2,127,163)
Other changes in capital surplus:									
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	88,589	-	-	-	-	-	-	88,589
Changes in ownership interests in subsidiaries	-	47,749	-	-	-	-	-	-	47,749
Share-based payment awards	-	65,827	-	-	-	-	-	-	65,827
Treasury stock transferred to employees	-	98	-	-	-	-	-	257,490	257,588
Disposal of investments in equity instruments designated at fair value through other comprehensive income by subsidiaries	-	-	-	-	800	-	(800)	-	-
Balance at December 31, 2024	3,038,804	1,139,143	3,118,289	-	3,357,098	(3,063)	(27,996)	(848,995)	9,773,280
Net profit	-	-	-	-	2,442,124	-	-	-	2,442,124
Other comprehensive income	-	-	-	-	(7,359)	(236)	(36,023)	-	(43,618)
Total comprehensive income	-	-	-	-	2,434,765	(236)	(36,023)	-	2,398,506
Appropriation and distribution of retained earnings:									
Special reserve appropriated	-	-	-	31,060	(31,060)	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(1,914,447)	-	-	-	(1,914,447)
Other changes in capital surplus:									
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	79,703	-	-	-	-	-	-	79,703
Changes in ownership interests in subsidiaries	-	(36,545)	-	-	-	-	-	-	(36,545)
Treasury stock transferred to employees	-	6	-	-	-	-	-	15,620	15,626
Balance at December 31, 2025	\$ <u>3,038,804</u>	<u>1,182,307</u>	<u>3,118,289</u>	<u>31,060</u>	<u>3,846,356</u>	<u>(3,299)</u>	<u>(64,019)</u>	<u>(833,375)</u>	<u>10,316,123</u>

See accompanying notes to parent-company-only financial statements.

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

ELAN MICROELECTRONICS CORPORATION**Statements of Cash Flows****For the years ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Profit before tax	\$ 2,973,870	3,398,957
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	124,672	124,168
Amortization expense	131,360	142,782
Expected credit loss (gain)	1,046	(1,261)
Net loss on financial assets at fair value through profit or loss	76,732	146,997
Interest expense	11,006	11,123
Interest income	(48,406)	(51,834)
Dividend income	(24,471)	(116,718)
Share-based payment awards	-	65,827
Share of loss of subsidiaries and associates accounted for using equity method	232,419	72,854
Gain on disposal of property, plant and equipment	(143)	-
Impairment loss and disposal loss on inventory	77,980	59,702
Others	(3,930)	(6,273)
Total adjustments to reconcile profit	<u>578,265</u>	<u>447,367</u>
Changes in operating assets and liabilities:		
Increase in notes and accounts receivable (including Related-party)	(24,462)	(107,601)
Decrease in inventories	64,050	272,866
Decrease (increase) in other receivables	22,917	(56,752)
Decrease (increase) in prepayments and other current assets	111,664	(109,935)
Decrease in notes and accounts payable	(32,775)	(162,767)
(Decrease) increase in other current liabilities	(286,663)	73,884
Decrease in net defined benefit liability	(5,076)	(1,628)
Total adjustments	<u>427,920</u>	<u>355,434</u>
Cash inflow generated from operations	3,401,790	3,754,391
Interest received	48,336	51,645
Interest paid	(11,006)	(11,123)
Income taxes paid	(723,619)	(380,739)
Net cash flows from operating activities	<u>2,715,501</u>	<u>3,414,174</u>
Cash flows from (used in) investing activities:		
Dividends received	350,699	416,678
(Increase) decrease in financial assets at amortized cost	(497,260)	339,940
Acquisition of non-current financial assets at fair value through profit or loss	(70,718)	(97,828)
Proceeds from capital reduction and liquidation of financial assets at fair value through profit or loss	11,589	3,064
Proceeds from disposal of non-current financial assets at fair value through other comprehensive income	-	6,233
Acquisition of investments accounted for using equity method	(152,800)	(115,200)
Increase in prepayments for investments	(23,291)	-
Proceeds from capital reduction of investments accounted for using equity method	47,880	-
Acquisition of property, plant and equipment	(1,703,484)	(1,363,662)
Proceeds from disposal of property, plant and equipment	143	-
Acquisition of intangible assets	(54,755)	(54,087)
Decrease in refundable deposits	11,176	3,358
Net cash flows (used in) from investing activities	<u>(2,080,821)</u>	<u>(861,504)</u>
Cash flows from used in financing activities:		
Increase in long-term borrowings	500,000	-
Decrease in guarantee deposits received	(5,756)	(712)
Payment of lease liabilities	(12,010)	(14,988)
Cash dividends paid	(1,914,447)	(2,127,163)
Price of treasury stock transferred to employee	15,626	257,588
Net cash flows used in financing activities	<u>(1,416,587)</u>	<u>(1,885,275)</u>
Net (decrease) increase in cash and cash equivalents	(781,907)	667,395
Cash and cash equivalents at the beginning of period	<u>2,466,660</u>	<u>1,799,265</u>
Cash and cash equivalents at the end of period	<u>\$ 1,684,753</u>	<u>2,466,660</u>

See accompanying notes to parent-company-only financial statements.

Independent Auditors' Report

To the Board of Directors of
ELAN MICROELECTRONICS CORPORATION:

Opinion

We have audited the consolidated financial statements of ELAN MICROELECTRONICS CORPORATION and its subsidiaries ("the Group"), which comprise the consolidated balance sheet as of December 31, 2025 and 2024, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the report of another auditor (please refer to Other Matter paragraph), 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 with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("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 Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Other Matter

We did not audit the financial statements of Top Taiwan X Venture Capital Co., Ltd., which represented investment in accounted for using the equity method of the Group. Those statements were audited by another auditor, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Top Taiwan X Venture Capital Co., Ltd., is based solely on the report of another auditor. The investment in Top Taiwan X Venture Capital Co., Ltd. accounted for using the equity method constituted 0.86% and 1.88% of the consolidated total assets on December 31, 2025 and 2024, respectively, and the related share of profit of associates accounted for using the equity method constituted (1.11)% and 1.87% of the consolidated total profit before tax for the years then ended, respectively.

The Company has prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion with other matter paragraph.

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 of the current period. 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.

1. Inventory valuation

Refer to Note (4)(h) for accounting policy on inventory, Note (5) for accounting estimations and assumption uncertainty of inventory valuation, and Note (6)(d) for the write-down of inventories to net realizable value.

Description of key audit matter:

Inventories are measured at the lower of cost and net realizable value. Due to the rapid changes in the economy and the environment, and the production technology update, the cost of inventories is at the risk of exceeding its net realizable value.

How the matter was addressed in our audit:

For the valuation of inventories, we understand the Group's policy on the write-down of inventories and evaluate whether the methods and assumptions used to provide an allowance for the write-down of inventories are reasonable. Also, we obtain the calculation details of the provision for the write-down of inventories, and check whether those details are consistent with the accounting records. In addition, we performed procedures including sampling to examine the accuracy of inventory aging report and the net realizable value report.

2. Revenue recognition

Refer to Note (4)(o) and (6)(s) for accounting policy of revenue recognition.

Description of key audit matter:

The major business activities of the Group are the manufacture and sale of integrated circuits. The Group also offers research and development services with respect to the products presented above. Test of revenue recognition is one of the key audit matters in our audit. Revenue is the key indicator to evaluate the performance by investors and management, and thus, needs significant attention in our audit.

How the matter was addressed in our audit:

We understand the main revenue types and transaction conditions, and evaluate the accuracy of the period of revenue recognition; check the sales contracts of major sales objects, and test the Group's internal control methods regarding shipment operations and revenue recognition processes; perform trend analysis of the ten largest customers, so as to assess whether there is any material abnormality; select shipments for a period before and after the balance sheet date of the Group, and check relevant vouchers and forms to determine whether the sales revenue is included in the appropriate period of the financial statements.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRC, 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.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and 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 auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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 the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Chien-Hui Lu and Fang-Yi Lee.

KPMG

Taipei, Taiwan (Republic of China)
March 3, 2026

Notes to Readers

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

The independent auditors' audit report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
ELAN MICROELECTRONICS CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024		Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note (6)(a))	\$ 2,400,069	16	3,272,637	22	2100	Short-term borrowings (notes (6)(j) and (9))	\$ 200,000	1	130,000	1
1110	Current financial assets at fair value through profit or loss (notes (6)(b) and (13))	379,904	2	404,272	3	2170	Accounts payable	981,674	6	1,021,393	7
1136	Current financial assets at amortised cost, net (notes (6)(a) and (8))	1,411,897	9	874,020	6	2206	Employee bonus payable (note (6)(s))	487,500	3	557,000	4
1170	Notes and accounts receivable, net (note (6)(c))	1,235,743	8	1,228,874	8	2230	Current tax liabilities	322,525	2	488,742	3
1200	Other receivables (note (6)(c))	951,998	6	983,553	7	2280	Current lease liabilities (note (6)(k))	23,931	-	27,452	-
1310	Inventories, net (note (6)(d))	1,582,509	10	1,746,499	12	2399	Other current liabilities (note (9))	<u>1,142,390</u>	<u>7</u>	<u>1,363,001</u>	<u>9</u>
1410	Prepayments and other current assets (note (9))	<u>47,521</u>	<u>1</u>	<u>152,500</u>	<u>1</u>			<u>3,158,020</u>	<u>19</u>	<u>3,587,588</u>	<u>24</u>
		<u>8,009,641</u>	<u>52</u>	<u>8,662,355</u>	<u>59</u>						
Non-current assets:						Non-Current liabilities:					
1510	Non-current financial assets at fair value through profit or loss (notes (6)(b) and (13))	1,457,426	10	1,537,545	10	2540	Long-term borrowings (note (6)(j))	968,640	6	468,640	3
1517	Non-current financial assets at fair value through other comprehensive income (notes (6)(e) and (13))	220,356	1	256,378	2	2570	Deferred tax liabilities (note (6)(m))	-	-	20,428	-
1536	Non-current financial assets at amortized cost (notes (6)(a) and (8))	7,400	-	7,400	-	2580	Non-current lease liabilities (note (6)(k))	675,470	4	689,427	4
1551	Investments accounted for using equity method (note (6)(f))	192,756	1	364,536	2	2640	Net defined benefit liability, non-current (note (6)(l))	239,836	2	237,880	2
1600	Property, plant and equipment (note (6)(g))	4,397,716	28	2,787,691	19	2645	Guarantee deposits received	6,424	-	12,180	-
1755	Right-of-use assets (note (6)(h))	763,176	5	803,754	5	2650	Credit balance of investments accounted for using equity method (note (6)(f))	<u>67,784</u>	<u>-</u>	<u>-</u>	<u>-</u>
1780	Intangible assets (note (6)(i))	391,592	3	489,373	3			<u>1,958,154</u>	<u>12</u>	<u>1,428,555</u>	<u>9</u>
1840	Deferred tax assets (note (6)(m))	52,633	-	47,888	-		Total liabilities	<u>5,116,174</u>	<u>31</u>	<u>5,016,143</u>	<u>33</u>
1900	Other non-current assets (note (9))	55,709	-	60,186	-		Equity attributable to owners of parent: (note (6)(n))				
1960	Prepaid investment (note (6)(f))	<u>23,291</u>	<u>-</u>	<u>-</u>	<u>-</u>	3100	Capital stock	<u>3,038,804</u>	<u>20</u>	<u>3,038,804</u>	<u>20</u>
		<u>7,562,055</u>	<u>48</u>	<u>6,354,751</u>	<u>41</u>	3200	Capital surplus	<u>1,182,307</u>	<u>8</u>	<u>1,139,143</u>	<u>8</u>
							Retained earnings:				
						3310	Legal reserve	3,118,289	20	3,118,289	21
						3320	Special reserve	31,060	-	-	-
						3350	Undistributed earnings	<u>3,846,356</u>	<u>25</u>	<u>3,357,098</u>	<u>21</u>
								<u>6,995,705</u>	<u>45</u>	<u>6,475,387</u>	<u>42</u>
						3400	Other equity	<u>(67,318)</u>	<u>-</u>	<u>(31,059)</u>	<u>1</u>
						3500	Treasury shares	<u>(833,375)</u>	<u>(5)</u>	<u>(848,995)</u>	<u>(6)</u>
							Total equity attributable to owners of parent:	<u>10,316,123</u>	<u>68</u>	<u>9,773,280</u>	<u>65</u>
						36XX	Non-controlling interests	<u>139,399</u>	<u>1</u>	<u>227,683</u>	<u>2</u>
							Total equity	<u>10,455,522</u>	<u>69</u>	<u>10,000,963</u>	<u>67</u>
Total assets		<u>\$ 15,571,696</u>	<u>100</u>	<u>15,017,106</u>	<u>100</u>		Total liabilities and equity	<u>\$ 15,571,696</u>	<u>100</u>	<u>15,017,106</u>	<u>100</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
ELAN MICROELECTRONICS CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

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

	2025		2024	
	Amount	%	Amount	%
4000 Total operating revenue (notes (6)(q) and (14))	\$ 12,326,352	100	12,695,862	100
5000 Total operating costs (notes (6)(d), (l) and (12))	<u>6,329,498</u>	<u>51</u>	<u>6,490,969</u>	<u>51</u>
5900 Gross profit from operations	5,996,854	49	6,204,893	49
5920 Add: Realized (unrealized) profit from sales	<u>(997)</u>	<u>-</u>	<u>(476)</u>	<u>-</u>
5950 Gross profits	<u>5,995,857</u>	<u>49</u>	<u>6,204,417</u>	<u>49</u>
6000 Operating expenses: (notes (6)(c), (l), (o), (s) and (12))				
6100 Selling expenses	345,548	3	353,359	3
6200 Administrative expenses	473,318	4	501,807	4
6300 Research and development expenses	2,194,414	18	2,284,823	18
6450 Impairment loss (gain) determined in accordance with IFRS 9	<u>279</u>	<u>-</u>	<u>(1,544)</u>	<u>-</u>
	<u>3,013,559</u>	<u>25</u>	<u>3,138,445</u>	<u>25</u>
6900 Net Operating income	<u>2,982,298</u>	<u>24</u>	<u>3,065,972</u>	<u>24</u>
7000 Non-operating income and expenses:				
7100 Interest income (note (6)(r))	68,368	1	70,458	1
7010 Other income (note (6)(r))	115,044	1	241,860	2
7020 Other gains and losses (note (6)(r))	(118,237)	(1)	22,669	-
7050 Finance costs (note (k))	(15,682)	-	(13,812)	-
7770 Shares of gain of associates accounted for using equity method (note (6)(f))	<u>(181,774)</u>	<u>(2)</u>	<u>(114,397)</u>	<u>(1)</u>
	<u>(132,281)</u>	<u>(1)</u>	<u>206,778</u>	<u>2</u>
7900 Profit before income tax	2,850,017	23	3,272,750	26
8110 Less: Income tax expenses (note (6)(m))	<u>542,688</u>	<u>4</u>	<u>680,196</u>	<u>5</u>
Net profit	<u>2,307,329</u>	<u>19</u>	<u>2,592,554</u>	<u>21</u>
8300 Other comprehensive income (loss): (notes (6)(f) and (n))				
8310 Items that may not be reclassified subsequently to profit or loss:				
8311 Gains on remeasurements of defined benefit plans	(7,038)	-	29,073	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(36,023)	-	(146,336)	(1)
8320 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(315)	-	213	-
8349 Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Components of other comprehensive income that will not be reclassified to profit or loss	<u>(43,376)</u>	<u>-</u>	<u>(117,050)</u>	<u>(1)</u>
8360 Items that may be reclassified subsequently to profit or loss:				
8361 Exchange differences on translation of foreign financial statements	(521)	-	2,744	-
8370 Shares of other comprehensive income of associates accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	190	-	38	-
8399 Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Components of other comprehensive income that will be reclassified to profit or loss	<u>(331)</u>	<u>-</u>	<u>2,782</u>	<u>-</u>
8300 Other comprehensive income (loss), net	<u>(43,707)</u>	<u>-</u>	<u>(114,268)</u>	<u>(1)</u>
8500 Comprehensive income	<u>\$ 2,263,622</u>	<u>19</u>	<u>2,478,286</u>	<u>20</u>
Net profit attributable to:				
8610 Owners of parent	\$ 2,442,124	20	2,735,895	22
8620 Non-controlling interests	<u>(134,795)</u>	<u>(1)</u>	<u>(143,341)</u>	<u>(1)</u>
	<u>\$ 2,307,329</u>	<u>19</u>	<u>2,592,554</u>	<u>21</u>
Comprehensive income (loss) attributable to:				
8710 Owners of the parent	\$ 2,398,506	20	2,621,113	21
8720 Non-controlling interests	<u>(134,884)</u>	<u>(1)</u>	<u>(142,827)</u>	<u>(1)</u>
	<u>\$ 2,263,622</u>	<u>19</u>	<u>2,478,286</u>	<u>20</u>
Earnings per share (expressed in dollars) (note (6)(p))				
9710 Basic earnings per share	<u>\$ 8.53</u>		<u>9.57</u>	
9850 Diluted earnings per share	<u>\$ 8.40</u>		<u>9.45</u>	

See accompanying notes to financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

ELAN MICROELECTRONICS CORPORATION AND SUBSIDIARIES**Consolidated Statements of Changes in Equity****For the years ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	Equity attributable to owners of parent										
	Ordinary shares	Capital surplus	Retained earnings			Other equity		Treasury shares	Total equity attributable to owners of parent	Non- controlling interests	Total equity
			Legal reserve	Special reserve	Unappropriate d retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income				
Balance at January 1, 2024	\$ 3,038,804	936,880	2,902,314	-	2,934,268	(5,344)	119,140	(1,106,485)	8,819,577	407,612	9,227,189
Net profit (loss)	-	-	-	-	2,735,895	-	-	-	2,735,895	(143,341)	2,592,554
Other comprehensive income	-	-	-	-	29,273	2,281	(146,336)	-	(114,782)	514	(114,268)
Total comprehensive income	-	-	-	-	2,765,168	2,281	(146,336)	-	2,621,113	(142,827)	2,478,286
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	215,975	-	(215,975)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(2,127,163)	-	-	-	(2,127,163)	-	(2,127,163)
Treasury stock transferred to employees	-	98	-	-	-	-	-	257,490	257,588	-	257,588
Share-based payment awards	-	65,827	-	-	-	-	-	-	65,827	2,023	67,850
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	88,589	-	-	-	-	-	-	88,589	-	88,589
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	800	-	(800)	-	-	-	-
Exercise of employee stock options from subsidiaries	-	790	-	-	-	-	-	-	790	5,160	5,950
Changes in equity of associates accounted for using the equity method	-	117,266	-	-	-	-	-	-	117,266	-	117,266
Changes in non-controlling interests	-	(70,307)	-	-	-	-	-	-	(70,307)	(44,285)	(114,592)
Balance at December 31, 2024	3,038,804	1,139,143	3,118,289	-	3,357,098	(3,063)	(27,996)	(848,995)	9,773,280	227,683	10,000,963
Net profit (loss)	-	-	-	-	2,442,124	-	-	-	2,442,124	(134,795)	2,307,329
Other comprehensive income	-	-	-	-	(7,359)	(236)	(36,023)	-	(43,618)	(89)	(43,707)
Total comprehensive income	-	-	-	-	2,434,765	(236)	(36,023)	-	2,398,506	(134,884)	2,263,622
Appropriation and distribution of retained earnings:											
Special reserve appropriated	-	-	-	31,060	(31,060)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(1,914,447)	-	-	-	(1,914,447)	-	(1,914,447)
Treasury stock transferred to employees	-	6	-	-	-	-	-	15,620	15,626	-	15,626
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	79,703	-	-	-	-	-	-	79,703	-	79,703
Changes in non-controlling interests	-	(36,545)	-	-	-	-	-	-	(36,545)	46,600	10,055
Balance at December 31, 2025	\$ 3,038,804	1,182,307	3,118,289	31,060	3,846,356	(3,299)	(64,019)	(833,375)	10,316,123	139,399	10,455,522

See accompanying notes to financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

ELAN MICROELECTRONICS CORPORATION AND SUBSIDIARIES**Consolidated Statements of Cash Flows****For the years ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Profit before tax	\$ 2,850,017	3,272,750
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	146,967	150,207
Amortization expense	153,040	164,669
Expected credit losses (gain)	279	(1,544)
Net loss on financial assets at fair value through profit or loss	117,634	71,807
Interest expense	15,682	13,812
Interest income	(68,368)	(70,458)
Dividend income	(24,555)	(116,845)
Share of loss of associates accounted for using equity method	181,774	114,397
(Gain) loss on disposal of property, plant and equipment	(194)	182
Reversal of impairment loss on financial assets	-	67,850
Impairment loss and disposal loss on inventory	79,841	85,397
Others	(38)	41
Total adjustments to reconcile profit	<u>602,062</u>	<u>479,515</u>
Changes in operating assets and liabilities:		
Increase in notes and accounts receivable	(7,148)	(110,935)
Decrease in inventories	84,149	279,407
Decrease (increase) in prepayments and other current assets	105,979	(118,047)
Decrease (increase) in other receivables	33,744	(78,846)
Decrease in notes and accounts payable	(39,719)	(163,599)
(Decrease) increase in other current liabilities	(290,183)	78,586
Decrease in net defined benefit liability	(5,083)	(1,632)
Cash inflow generated from operations	3,333,818	3,637,199
Interest received	66,423	74,211
Interest paid	(15,609)	(13,760)
Income taxes paid	(734,323)	(387,998)
Net cash flows from operating activities	<u>2,650,309</u>	<u>3,309,652</u>
Cash flows from (used in) investing activities:		
Acquisition of current financial assets at fair value through profit or loss	(46,861)	-
Proceeds from disposal of current financial assets at fair value through profit or loss	90,136	-
Acquisition of non-current financial assets at fair value through profit or loss	(70,718)	(97,828)
Proceeds from disposal of non-current financial assets at fair value through other comprehensive income	-	6,233
Proceeds from capital reduction and liquidation of financial assets at fair value through profit or loss	14,296	3,064
(Increase) decrease in financial assets at amortized cost	(537,877)	578,458
Acquisition of investments accounted for using equity method	(60,000)	-
Increase in prepayments for investments	(23,291)	-
Proceeds from capital reduction of investments accounted for using equity method	47,880	-
Acquisition of property, plant and equipment	(1,709,263)	(1,370,987)
Proceeds from disposal of property, plant and equipment	194	-
Acquisition of intangible assets	(55,259)	(55,971)
Decrease in refundable deposits	3,262	7,403
Decrease in other non-current assets	216	190
Dividends received	94,380	132,805
Net cash flows (used in) from investing activities	<u>(2,252,905)</u>	<u>(796,633)</u>
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	204,000	164,000
Decrease in short-term borrowings	(134,000)	(74,000)
Increase in long-term debt	500,000	-
Increase (decrease) in guarantee deposits received	(5,756)	(29,009)
Payment of lease liabilities	(24,632)	(28,458)
Cash dividends paid	(1,834,744)	(2,038,574)
Price of treasury stock transferred to employee	15,626	257,588
Payments to acquire treasury shares	-	5,950
Changes in non-controlling interests	10,055	(114,592)
Net cash flows from (used in) financing activities	<u>(1,269,451)</u>	<u>(1,857,095)</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(521)</u>	<u>2,679</u>
Net (Decrease) increase in cash and cash equivalents	(872,568)	658,603
Cash and cash equivalents at the beginning of period	3,272,637	2,614,034
Cash and cash equivalents at the end of period	<u>\$ 2,400,069</u>	<u>3,272,637</u>

See accompanying notes to financial statements.

Attachment 1

ELAN Microelectronics Corporation

Rules of Procedure for Shareholders' Meeting

1. Unless otherwise stipulated in laws or articles of association, the shareholders' meeting of this Company shall be conducted in accordance with these Rules.
2. The term "shareholder" as mentioned in these Rules refers to the shareholder himself and the representative entrusted by the shareholder to attend the shareholders' meeting.
3. The Company shall specify in the notice of meeting the time, place and other matters needing attention of accepting shareholders, solicitors and entrusted agents (hereinafter referred to as shareholders). If the shareholders' meeting is held by video conference, the method of shareholders' participation and exercise of rights, the handling method when the video conference platform or participation by video conference is hindered due to force majeure, and the date and other matters needing attention when the meeting needs to be postponed or resumed; if a video shareholders' meeting is held, it shall also record the appropriate alternative measures provided to shareholders who have difficulties in participating by video.

The check-in time for accepting shareholders mentioned in the preceding paragraph shall be at least 30 minutes before the start of the meeting; the check-in place should be clearly marked, and adequate and competent personnel should be assigned to handle the check-in procedure; the video conference of the shareholders' meeting shall be accepted and reported on the video conference platform of the shareholders' meeting 30 minutes before the start of the meeting. Shareholders who have completed the check-in procedure shall be deemed to have attended the shareholders' meeting in person.

The number of voting rights present is calculated according to the signature book or the sign-in card submitted by shareholders when signing in. If the attendance card is handed over to the Company, it shall be deemed that the shareholders (or agents) listed in the attendance card are present in person, and the Company is not responsible for the confirmation. The attendance and voting at the shareholders' meeting shall be calculated on the basis of shares.

4. The location of the shareholders' meeting of the Company shall be the location of the Company or a place convenient for shareholders to attend and suitable for convening the shareholders' meeting, and the starting time of the meeting shall not be earlier than 9: 00 am or later than 3: 00 pm.

When the Company holds a video shareholders' meeting, it is not limited by the location mentioned in the preceding paragraph. The chairman and the recorder should be in the same place in Taiwan, and the chairman should announce the address of the place at the meeting.

5. The Company may appoint entrusted lawyers, accountants or relevant personnel to attend the shareholders' meeting. The meeting personnel handling the shareholders' meeting shall wear identification cards or armbands.
6. The Company shall record and videotape the whole process of shareholder registration, meeting progress and voting and counting from the time of accepting shareholder registration. The audio-visual materials mentioned in the preceding paragraph shall be kept for at least one

Independent Auditors' Report

To the Board of Directors of
ELAN MICROELECTRONICS CORPORATION:

Opinion

We have audited the consolidated financial statements of ELAN MICROELECTRONICS CORPORATION and its subsidiaries ("the Group"), which comprise the consolidated balance sheet as of December 31, 2025 and 2024, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the report of another auditor (please refer to Other Matter paragraph), 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 with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("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 Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Other Matter

We did not audit the financial statements of Top Taiwan X Venture Capital Co., Ltd., which represented investment in accounted for using the equity method of the Group. Those statements were audited by another auditor, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Top Taiwan X Venture Capital Co., Ltd., is based solely on the report of another auditor. The investment in Top Taiwan X Venture Capital Co., Ltd. accounted for using the equity method constituted 0.86% and 1.88% of the consolidated total assets on December 31, 2025 and 2024, respectively, and the related share of profit of associates accounted for using the equity method constituted (1.11)% and 1.87% of the consolidated total profit before tax for the years then ended, respectively.

The Company has prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion with other matter paragraph.

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 of the current period. 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.

1. Inventory valuation

Refer to Note (4)(h) for accounting policy on inventory, Note (5) for accounting estimations and assumption uncertainty of inventory valuation, and Note (6)(d) for the write-down of inventories to net realizable value.

Description of key audit matter:

Inventories are measured at the lower of cost and net realizable value. Due to the rapid changes in the economy and the environment, and the production technology update, the cost of inventories is at the risk of exceeding its net realizable value.

How the matter was addressed in our audit:

For the valuation of inventories, we understand the Group's policy on the write-down of inventories and evaluate whether the methods and assumptions used to provide an allowance for the write-down of inventories are reasonable. Also, we obtain the calculation details of the provision for the write-down of inventories, and check whether those details are consistent with the accounting records. In addition, we performed procedures including sampling to examine the accuracy of inventory aging report and the net realizable value report.

2. Revenue recognition

Refer to Note (4)(o) and (6)(s) for accounting policy of revenue recognition.

Description of key audit matter:

The major business activities of the Group are the manufacture and sale of integrated circuits. The Group also offers research and development services with respect to the products presented above. Test of revenue recognition is one of the key audit matters in our audit. Revenue is the key indicator to evaluate the performance by investors and management, and thus, needs significant attention in our audit.

How the matter was addressed in our audit:

We understand the main revenue types and transaction conditions, and evaluate the accuracy of the period of revenue recognition; check the sales contracts of major sales objects, and test the Group's internal control methods regarding shipment operations and revenue recognition processes; perform trend analysis of the ten largest customers, so as to assess whether there is any material abnormality; select shipments for a period before and after the balance sheet date of the Group, and check relevant vouchers and forms to determine whether the sales revenue is included in the appropriate period of the financial statements.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRC, 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.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and 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 auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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 the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Chien-Hui Lu and Fang-Yi Lee.

KPMG

Taipei, Taiwan (Republic of China)
March 3, 2026

Notes to Readers

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

The independent auditors' audit report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
ELAN MICROELECTRONICS CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024		Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note (6)(a))	\$ 2,400,069	16	3,272,637	22	2100	Short-term borrowings (notes (6)(j) and (9))	\$ 200,000	1	130,000	1
1110	Current financial assets at fair value through profit or loss (notes (6)(b) and (13))	379,904	2	404,272	3	2170	Accounts payable	981,674	6	1,021,393	7
1136	Current financial assets at amortised cost, net (notes (6)(a) and (8))	1,411,897	9	874,020	6	2206	Employee bonus payable (note (6)(s))	487,500	3	557,000	4
1170	Notes and accounts receivable, net (note (6)(c))	1,235,743	8	1,228,874	8	2230	Current tax liabilities	322,525	2	488,742	3
1200	Other receivables (note (6)(c))	951,998	6	983,553	7	2280	Current lease liabilities (note (6)(k))	23,931	-	27,452	-
1310	Inventories, net (note (6)(d))	1,582,509	10	1,746,499	12	2399	Other current liabilities (note (9))	<u>1,142,390</u>	<u>7</u>	<u>1,363,001</u>	<u>9</u>
1410	Prepayments and other current assets (note (9))	<u>47,521</u>	<u>1</u>	<u>152,500</u>	<u>1</u>			<u>3,158,020</u>	<u>19</u>	<u>3,587,588</u>	<u>24</u>
		<u>8,009,641</u>	<u>52</u>	<u>8,662,355</u>	<u>59</u>						
Non-current assets:						Non-Current liabilities:					
1510	Non-current financial assets at fair value through profit or loss (notes (6)(b) and (13))	1,457,426	10	1,537,545	10	2540	Long-term borrowings (note (6)(j))	968,640	6	468,640	3
1517	Non-current financial assets at fair value through other comprehensive income (notes (6)(e) and (13))	220,356	1	256,378	2	2570	Deferred tax liabilities (note (6)(m))	-	-	20,428	-
1536	Non-current financial assets at amortized cost (notes (6)(a) and (8))	7,400	-	7,400	-	2580	Non-current lease liabilities (note (6)(k))	675,470	4	689,427	4
1551	Investments accounted for using equity method (note (6)(f))	192,756	1	364,536	2	2640	Net defined benefit liability, non-current (note (6)(l))	239,836	2	237,880	2
1600	Property, plant and equipment (note (6)(g))	4,397,716	28	2,787,691	19	2645	Guarantee deposits received	6,424	-	12,180	-
1755	Right-of-use assets (note (6)(h))	763,176	5	803,754	5	2650	Credit balance of investments accounted for using equity method (note (6)(f))	<u>67,784</u>	<u>-</u>	<u>-</u>	<u>-</u>
1780	Intangible assets (note (6)(i))	391,592	3	489,373	3			<u>1,958,154</u>	<u>12</u>	<u>1,428,555</u>	<u>9</u>
1840	Deferred tax assets (note (6)(m))	52,633	-	47,888	-		Total liabilities	<u>5,116,174</u>	<u>31</u>	<u>5,016,143</u>	<u>33</u>
1900	Other non-current assets (note (9))	55,709	-	60,186	-		Equity attributable to owners of parent: (note (6)(n))				
1960	Prepaid investment (note (6)(f))	<u>23,291</u>	<u>-</u>	<u>-</u>	<u>-</u>	3100	Capital stock	<u>3,038,804</u>	<u>20</u>	<u>3,038,804</u>	<u>20</u>
		<u>7,562,055</u>	<u>48</u>	<u>6,354,751</u>	<u>41</u>	3200	Capital surplus	<u>1,182,307</u>	<u>8</u>	<u>1,139,143</u>	<u>8</u>
							Retained earnings:				
						3310	Legal reserve	3,118,289	20	3,118,289	21
						3320	Special reserve	31,060	-	-	-
						3350	Undistributed earnings	<u>3,846,356</u>	<u>25</u>	<u>3,357,098</u>	<u>21</u>
								<u>6,995,705</u>	<u>45</u>	<u>6,475,387</u>	<u>42</u>
						3400	Other equity	<u>(67,318)</u>	<u>-</u>	<u>(31,059)</u>	<u>1</u>
						3500	Treasury shares	<u>(833,375)</u>	<u>(5)</u>	<u>(848,995)</u>	<u>(6)</u>
							Total equity attributable to owners of parent:	<u>10,316,123</u>	<u>68</u>	<u>9,773,280</u>	<u>65</u>
						36XX	Non-controlling interests	<u>139,399</u>	<u>1</u>	<u>227,683</u>	<u>2</u>
							Total equity	<u>10,455,522</u>	<u>69</u>	<u>10,000,963</u>	<u>67</u>
Total assets		<u>\$ 15,571,696</u>	<u>100</u>	<u>15,017,106</u>	<u>100</u>		Total liabilities and equity	<u>\$ 15,571,696</u>	<u>100</u>	<u>15,017,106</u>	<u>100</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
ELAN MICROELECTRONICS CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

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

	2025		2024	
	Amount	%	Amount	%
4000 Total operating revenue (notes (6)(q) and (14))	\$ 12,326,352	100	12,695,862	100
5000 Total operating costs (notes (6)(d), (l) and (12))	<u>6,329,498</u>	<u>51</u>	<u>6,490,969</u>	<u>51</u>
5900 Gross profit from operations	5,996,854	49	6,204,893	49
5920 Add: Realized (unrealized) profit from sales	<u>(997)</u>	<u>-</u>	<u>(476)</u>	<u>-</u>
5950 Gross profits	<u>5,995,857</u>	<u>49</u>	<u>6,204,417</u>	<u>49</u>
6000 Operating expenses: (notes (6)(c), (l), (o), (s) and (12))				
6100 Selling expenses	345,548	3	353,359	3
6200 Administrative expenses	473,318	4	501,807	4
6300 Research and development expenses	2,194,414	18	2,284,823	18
6450 Impairment loss (gain) determined in accordance with IFRS 9	<u>279</u>	<u>-</u>	<u>(1,544)</u>	<u>-</u>
	<u>3,013,559</u>	<u>25</u>	<u>3,138,445</u>	<u>25</u>
6900 Net Operating income	<u>2,982,298</u>	<u>24</u>	<u>3,065,972</u>	<u>24</u>
7000 Non-operating income and expenses:				
7100 Interest income (note (6)(r))	68,368	1	70,458	1
7010 Other income (note (6)(r))	115,044	1	241,860	2
7020 Other gains and losses (note (6)(r))	(118,237)	(1)	22,669	-
7050 Finance costs (note (k))	(15,682)	-	(13,812)	-
7770 Shares of gain of associates accounted for using equity method (note (6)(f))	<u>(181,774)</u>	<u>(2)</u>	<u>(114,397)</u>	<u>(1)</u>
	<u>(132,281)</u>	<u>(1)</u>	<u>206,778</u>	<u>2</u>
7900 Profit before income tax	2,850,017	23	3,272,750	26
8110 Less: Income tax expenses (note (6)(m))	<u>542,688</u>	<u>4</u>	<u>680,196</u>	<u>5</u>
Net profit	<u>2,307,329</u>	<u>19</u>	<u>2,592,554</u>	<u>21</u>
8300 Other comprehensive income (loss): (notes (6)(f) and (n))				
8310 Items that may not be reclassified subsequently to profit or loss:				
8311 Gains on remeasurements of defined benefit plans	(7,038)	-	29,073	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(36,023)	-	(146,336)	(1)
8320 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(315)	-	213	-
8349 Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Components of other comprehensive income that will not be reclassified to profit or loss	<u>(43,376)</u>	<u>-</u>	<u>(117,050)</u>	<u>(1)</u>
8360 Items that may be reclassified subsequently to profit or loss:				
8361 Exchange differences on translation of foreign financial statements	(521)	-	2,744	-
8370 Shares of other comprehensive income of associates accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	190	-	38	-
8399 Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Components of other comprehensive income that will be reclassified to profit or loss	<u>(331)</u>	<u>-</u>	<u>2,782</u>	<u>-</u>
8300 Other comprehensive income (loss), net	<u>(43,707)</u>	<u>-</u>	<u>(114,268)</u>	<u>(1)</u>
8500 Comprehensive income	<u>\$ 2,263,622</u>	<u>19</u>	<u>2,478,286</u>	<u>20</u>
Net profit attributable to:				
8610 Owners of parent	\$ 2,442,124	20	2,735,895	22
8620 Non-controlling interests	<u>(134,795)</u>	<u>(1)</u>	<u>(143,341)</u>	<u>(1)</u>
	<u>\$ 2,307,329</u>	<u>19</u>	<u>2,592,554</u>	<u>21</u>
Comprehensive income (loss) attributable to:				
8710 Owners of the parent	\$ 2,398,506	20	2,621,113	21
8720 Non-controlling interests	<u>(134,884)</u>	<u>(1)</u>	<u>(142,827)</u>	<u>(1)</u>
	<u>\$ 2,263,622</u>	<u>19</u>	<u>2,478,286</u>	<u>20</u>
Earnings per share (expressed in dollars) (note (6)(p))				
9710 Basic earnings per share	<u>\$ 8.53</u>		<u>9.57</u>	
9850 Diluted earnings per share	<u>\$ 8.40</u>		<u>9.45</u>	

See accompanying notes to financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

ELAN MICROELECTRONICS CORPORATION AND SUBSIDIARIES**Consolidated Statements of Changes in Equity****For the years ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	Equity attributable to owners of parent										
	Ordinary shares	Capital surplus	Retained earnings			Other equity		Treasury shares	Total equity attributable to owners of parent	Non- controlling interests	Total equity
			Legal reserve	Special reserve	Unappropriate d retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income				
Balance at January 1, 2024	\$ 3,038,804	936,880	2,902,314	-	2,934,268	(5,344)	119,140	(1,106,485)	8,819,577	407,612	9,227,189
Net profit (loss)	-	-	-	-	2,735,895	-	-	-	2,735,895	(143,341)	2,592,554
Other comprehensive income	-	-	-	-	29,273	2,281	(146,336)	-	(114,782)	514	(114,268)
Total comprehensive income	-	-	-	-	2,765,168	2,281	(146,336)	-	2,621,113	(142,827)	2,478,286
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	215,975	-	(215,975)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(2,127,163)	-	-	-	(2,127,163)	-	(2,127,163)
Treasury stock transferred to employees	-	98	-	-	-	-	-	257,490	257,588	-	257,588
Share-based payment awards	-	65,827	-	-	-	-	-	-	65,827	2,023	67,850
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	88,589	-	-	-	-	-	-	88,589	-	88,589
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	800	-	(800)	-	-	-	-
Exercise of employee stock options from subsidiaries	-	790	-	-	-	-	-	-	790	5,160	5,950
Changes in equity of associates accounted for using the equity method	-	117,266	-	-	-	-	-	-	117,266	-	117,266
Changes in non-controlling interests	-	(70,307)	-	-	-	-	-	-	(70,307)	(44,285)	(114,592)
Balance at December 31, 2024	3,038,804	1,139,143	3,118,289	-	3,357,098	(3,063)	(27,996)	(848,995)	9,773,280	227,683	10,000,963
Net profit (loss)	-	-	-	-	2,442,124	-	-	-	2,442,124	(134,795)	2,307,329
Other comprehensive income	-	-	-	-	(7,359)	(236)	(36,023)	-	(43,618)	(89)	(43,707)
Total comprehensive income	-	-	-	-	2,434,765	(236)	(36,023)	-	2,398,506	(134,884)	2,263,622
Appropriation and distribution of retained earnings:											
Special reserve appropriated	-	-	-	31,060	(31,060)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(1,914,447)	-	-	-	(1,914,447)	-	(1,914,447)
Treasury stock transferred to employees	-	6	-	-	-	-	-	15,620	15,626	-	15,626
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	79,703	-	-	-	-	-	-	79,703	-	79,703
Changes in non-controlling interests	-	(36,545)	-	-	-	-	-	-	(36,545)	46,600	10,055
Balance at December 31, 2025	\$ 3,038,804	1,182,307	3,118,289	31,060	3,846,356	(3,299)	(64,019)	(833,375)	10,316,123	139,399	10,455,522

See accompanying notes to financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

ELAN MICROELECTRONICS CORPORATION AND SUBSIDIARIES**Consolidated Statements of Cash Flows****For the years ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Profit before tax	\$ 2,850,017	3,272,750
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	146,967	150,207
Amortization expense	153,040	164,669
Expected credit losses (gain)	279	(1,544)
Net loss on financial assets at fair value through profit or loss	117,634	71,807
Interest expense	15,682	13,812
Interest income	(68,368)	(70,458)
Dividend income	(24,555)	(116,845)
Share of loss of associates accounted for using equity method	181,774	114,397
(Gain) loss on disposal of property, plant and equipment	(194)	182
Reversal of impairment loss on financial assets	-	67,850
Impairment loss and disposal loss on inventory	79,841	85,397
Others	(38)	41
Total adjustments to reconcile profit	<u>602,062</u>	<u>479,515</u>
Changes in operating assets and liabilities:		
Increase in notes and accounts receivable	(7,148)	(110,935)
Decrease in inventories	84,149	279,407
Decrease (increase) in prepayments and other current assets	105,979	(118,047)
Decrease (increase) in other receivables	33,744	(78,846)
Decrease in notes and accounts payable	(39,719)	(163,599)
(Decrease) increase in other current liabilities	(290,183)	78,586
Decrease in net defined benefit liability	(5,083)	(1,632)
Cash inflow generated from operations	3,333,818	3,637,199
Interest received	66,423	74,211
Interest paid	(15,609)	(13,760)
Income taxes paid	(734,323)	(387,998)
Net cash flows from operating activities	<u>2,650,309</u>	<u>3,309,652</u>
Cash flows from (used in) investing activities:		
Acquisition of current financial assets at fair value through profit or loss	(46,861)	-
Proceeds from disposal of current financial assets at fair value through profit or loss	90,136	-
Acquisition of non-current financial assets at fair value through profit or loss	(70,718)	(97,828)
Proceeds from disposal of non-current financial assets at fair value through other comprehensive income	-	6,233
Proceeds from capital reduction and liquidation of financial assets at fair value through profit or loss	14,296	3,064
(Increase) decrease in financial assets at amortized cost	(537,877)	578,458
Acquisition of investments accounted for using equity method	(60,000)	-
Increase in prepayments for investments	(23,291)	-
Proceeds from capital reduction of investments accounted for using equity method	47,880	-
Acquisition of property, plant and equipment	(1,709,263)	(1,370,987)
Proceeds from disposal of property, plant and equipment	194	-
Acquisition of intangible assets	(55,259)	(55,971)
Decrease in refundable deposits	3,262	7,403
Decrease in other non-current assets	216	190
Dividends received	94,380	132,805
Net cash flows (used in) from investing activities	<u>(2,252,905)</u>	<u>(796,633)</u>
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	204,000	164,000
Decrease in short-term borrowings	(134,000)	(74,000)
Increase in long-term debt	500,000	-
Increase (decrease) in guarantee deposits received	(5,756)	(29,009)
Payment of lease liabilities	(24,632)	(28,458)
Cash dividends paid	(1,834,744)	(2,038,574)
Price of treasury stock transferred to employee	15,626	257,588
Payments to acquire treasury shares	-	5,950
Changes in non-controlling interests	10,055	(114,592)
Net cash flows from (used in) financing activities	<u>(1,269,451)</u>	<u>(1,857,095)</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(521)</u>	<u>2,679</u>
Net (Decrease) increase in cash and cash equivalents	(872,568)	658,603
Cash and cash equivalents at the beginning of period	3,272,637	2,614,034
Cash and cash equivalents at the end of period	<u>\$ 2,400,069</u>	<u>3,272,637</u>

See accompanying notes to financial statements.

year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Act, it shall be kept until the lawsuit is concluded.

If the shareholders' meeting is held by video conference, the Company shall record and keep the information of shareholders' registration, reporting, questioning, voting and the results of the Company's vote counting, and continuously record and videotape the whole video conference.

The materials and audio-visual recordings mentioned in the preceding paragraph shall be properly kept by the Company during their existence, and the audio-visual recordings shall be provided to those entrusted with video conference services for preservation.

7. When the meeting commencement time is up, the chairman shall immediately declare the meeting to order, and at the same time announce relevant information such as non-voting rights and shares present.

However, if shareholders representing more than half of the total issued shares are not present, the chairman may announce the postponement of the meeting, and the number of postponements shall be limited to two times, and the total postponement time shall not exceed one hour. If the shareholders representing more than one third of the total issued shares are still not present after two delays, the chairman will announce the adjournment of the meeting due to a lack of quorum; if the shareholders' meeting is held by video conference, the Company shall also announce the adjournment of the meeting due to a lack of quorum on the video conference platform of the shareholders' meeting.

If the delay mentioned in the preceding paragraph is still insufficient for two times and shareholders representing more than one third of the total number of issued shares are present, they may make a tentative resolution in accordance with the first paragraph of Article 175 of the Company Act, and notify all shareholders of the tentative resolution to convene a shareholders' meeting within one month. Where the shareholders' meeting is held by video conference, shareholders who wish to attend by video conference shall re-register with the Company in accordance with Article 3.

8. Unless otherwise stipulated by laws and regulations, the shareholders' meeting of the Company shall be convened by the Board of Directors. Any change in the method of convening the shareholders' meeting of the Company shall be resolved by the Board of Directors, and shall be made at the latest before the notice of the shareholders' meeting is sent.

The Company shall, 30 days before the general shareholders' meeting or 15 days before the extraordinary shareholders' meeting, make the notice of the shareholders' meeting, the paper of power of attorney, the cause of action and explanatory materials of various proposals such as recognition, discussion, election or dismissal of directors into electronic files and send them to the Public Information Observation Station. Twenty-one days before the general shareholders' meeting or the 15 days before the extraordinary shareholders' meeting, the shareholders' meeting handbook and supplementary materials shall be made into electronic files and sent to the Public Information Observation Station. Fifteen days before the shareholders' meeting, the minutes of the shareholders' meeting and supplementary materials for the meeting shall be prepared for shareholders to read at any time, displayed in the Company and the professional stock agency appointed by the Company, and distributed at the shareholders' meeting site.

The notice and announcement shall specify the reasons for convening; if the notification is

approved by the counterpart, it may be done electronically.

Selection or dismissal of directors, change of articles of association, reduction of capital, application to stop public offering, director's non-compete agreement, conversion of surplus to capital, conversion of reserve to capital, dissolution, merger and division of the Company or the items in Paragraph 1 of Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulation Governing the Offering and Issuance of Securities by Securities Issuers shall be listed in the reasons for convening and their main contents shall be explained. Its main contents may be placed on the website designated by the competent securities authority or the Company, and its website shall be specified in the notice.

The reason for convening the shareholders' meeting has stated the comprehensive re-election of directors and the date of appointment. After the re-election of the shareholders' meeting is completed, the date of appointment may not be changed by provisional motion or other means at the same meeting.

Shareholders holding more than 1% of the total number of issued shares may propose to the Company a resolution for the general shareholders' meeting, with one proposal limited, and any proposal with more than one item shall not be included in the resolution. In addition, the Board of Directors may not classify the proposal put forward by shareholders as a proposal under any of the circumstances mentioned in Paragraph 4 of Article 172-1 of the Company Act. Shareholders may put forward a proposal to urge the Company to improve public interests or fulfill its social responsibilities. The procedure shall be limited to one item in accordance with the relevant provisions of Article 172-1 of the Company Act. Any proposal with more than one item shall not be included in the proposal.

The Company shall announce the acceptance of shareholders' proposal, written or electronic acceptance method, acceptance place and acceptance period before the suspension of stock transfer before the general shareholders' meeting; the acceptance period shall not be less than ten days.

The proposal put forward by shareholders is limited to 300 words, and if it exceeds 300 words, the proposal will not be listed; the proposing shareholders shall attend the general shareholders' meeting in person or entrust others to participate in the discussion of the proposal.

The Company shall notify the proposing shareholder of the results of the handling before the notice of convening the shareholders' meeting, and list the proposals conforming to the provisions of this article in the notice of meeting. For shareholders' proposals that are not listed, the Board of Directors shall explain the reasons for not being listed in the shareholders' meeting.

9. When a shareholder speaks, the attendance card number (or shareholder's account number) and name shall be stated in the speech slip, and the gist and order of the speech shall be determined by the chairman. Shareholders present who only mentioned the speech note but did not speak shall be regarded as not speaking. If the content of the speech is inconsistent with that recorded in the speech note, the content of the speech shall prevail. When shareholders present speak, other shareholders shall not interfere with their speeches except with the consent of the chairman and the speaking shareholders, and the chairman shall stop those violating this rule. Where the shareholders' meeting is held by video conference, shareholders who participate by

video conference may ask questions in writing on the video conference platform of the shareholders' meeting after the chairman announces the meeting to order and before announcing adjournment of the meeting. The number of asking questions for each proposal shall not exceed two times, and each time is limited to 200 words. The provisions in the preceding paragraph shall not apply.

If the question mentioned in the preceding paragraph does not violate the regulations or exceed the scope of the proposal, it is advisable to expose the question on the video conference platform of the shareholders' meeting for public information.

10. Without the consent of the chairman, each shareholder shall not speak more than two times for the same proposal, and each time shall not exceed two minutes. If a shareholder speaks in violation of the provisions of the preceding paragraph or beyond the scope of the topic, the chairman may stop him from speaking.
11. When a legal person is entrusted to attend the shareholders' meeting, the legal person may only appoint one representative to attend. If the shareholders' meeting is held by video conference, the shareholder who wants to attend by video conference shall register with the Company two days before the shareholders' meeting.

If the shareholders' meeting is held by video conference, the Company shall upload the proceedings handbook, annual report and other relevant materials to the video conference platform of the shareholders' meeting at least 30 minutes before the meeting starts, and keep the disclosure until the end of the meeting.

12. After attending the shareholders' speeches, the chairman may reply in person or designate relevant personnel to reply.
13. When, in the opinion of the Chairman, the discussion of a proposal has reached the point where it is possible to put it to the vote, he may adjourn the discussion and put it to the vote.
14. Shareholders may, at each shareholder's meeting, present a power of attorney issued by the Company, specifying the scope of authorization, and entrust an agent to attend the shareholders' meeting.

A shareholder may issue a power of attorney, limited to one person, which shall be sent to the Company five days before the meeting of the shareholders meeting. In case of duplicate power of attorney, the first one to be sent shall prevail. However, the statement before the revocation of the prior power of attorney is not subject to this limitation.

After the power of attorney has been served on the Company, a shareholder who wishes to attend the shareholders' meeting in person shall, two days prior to the meeting, give notice in writing to the Company of the revocation of the power of attorney; if the cancellation is delayed, the voting right of the entrusted agent shall prevail.

The Company shall exercise its voting rights electronically and may exercise its voting rights in writing when holding meetings of shareholders; if the voting right is exercised in writing or electronically, the method of exercise shall be specified in the notice of convening of the shareholders' meeting. Shareholders who exercise their voting rights in writing or electronically shall be deemed to have attended the shareholders' meeting in person. However, the provisional motion and amendment of the original motion at the meeting shall be deemed a waiver and therefore the Company should refrain from making the provisional motion and amendment of the original motion.

Where the voting rights mentioned in the preceding paragraph are exercised in writing or electronically, the expression of intention shall be delivered to the Company two days before the shareholders' meeting. If the expression of intention is duplicated, the one delivered first shall prevail. However, this restriction does not apply to those who express their intention before the declaration is revoked.

A shareholder who has exercised his voting right in writing or electronically, if he wishes to attend the meeting in person or by video, shall, two days before the meeting of the shareholders, revoke the aforesaid expression of intention to exercise the voting right in the same manner as the exercise of the voting right; if the cancellation is delayed, the voting right exercised in writing or electronically shall prevail. If the voting right is exercised in writing or electronically and an agent is authorized by proxy to attend the shareholders' meeting, the voting right to be exercised by the entrusted agent shall prevail.

After the power of attorney has been served on the Company, a shareholder wishing to attend the shareholders' meeting by video conference shall give a written notice to the Company two days prior to the meeting of the shareholders. If the cancellation is delayed, the voting right of the entrusted agent shall prevail.

- 14-1 The number of shares solicited, the number of shares represented by the entrusted agent and the number of shares attended by the shareholders in writing or electronically, the Company shall, on the day of the meeting of the shareholders, make a statistical table in the prescribed form, which shall be clearly disclosed at the meeting; if the shareholders' meeting is held by video conference, the Company shall upload the aforesaid information to the video conference platform at least 30 minutes prior to the beginning of the meeting and continue to disclose it until the end of the meeting.

When the Company holds a video conference of shareholders' meeting and announces the meeting, it shall disclose the attendance rights of shareholders on the video conference platform. The same applies if there are other statistics on the attendance weight in the meeting.

15. When the meeting is in progress, the Chairman may, at his discretion, declare a break.
16. Each shareholder shall have one vote; except those who are subject to restrictions or who are not entitled to vote as listed in Paragraph 2 of Article 179 of the Company Act.

When the Company holds a meeting of shareholders, it may exercise its voting motion and, unless otherwise provided by the Company Act and the articles of Association, pass it with the consent of more than half of the votes of the shareholders present.

When there are amendments or substitutes to the same proposal, the Chairman shall determine the order of voting with the original proposal. If one of the proposals has been passed, the other proposals shall be considered vetoed and shall not be voted on.

The supervisors and counting officers for the voting of motions shall be appointed by the Chairman, provided that the supervisors shall have the status of shareholders.

The counting of votes or election motions at the shareholders' meeting shall be done in a public place at the meeting, and the results of the voting shall be announced on the spot after the counting of the votes, including the counting weights, and shall be recorded.

Where the shareholders' meeting is held by video conference, the votes shall be counted in one go and the result of the vote and election shall be announced after the Chairman has declared the voting closed.

Any shareholder, solicitor or fiduciary agent who has registered to attend the shareholders' meeting by video in accordance with the provisions of Article 3 and wishes to attend the physical shareholders' meeting in person shall, two days prior to the meeting, cancel his registration in the same manner as if he had registered it; if the cancellation is delayed, the shareholders' meeting can only be attended by video.

A person who has exercised his voting right in writing or electronically, has not revoked his expression of intention, and has participated in the shareholders' meeting by video, shall not exercise his voting right in respect of, or propose amendments to, or exercise his voting right in respect of amendments to, the original motion, except for temporary motions.

When the shareholders' meeting elects directors and supervisors, it shall conduct the election in accordance with the relevant election rules set by the Company, and shall announce the election results on the spot, including the names of the elected directors and independent directors, the names of the elected directors and the names of the unsuccessful directors and supervisors, and the number of electoral powers obtained.

17. When there are amendments or substitutes to the same proposal, the Chairman shall determine the order of voting with the original proposal. If one of the proposals has been passed, the other proposals shall be considered vetoed and shall not be voted on.
18. The Chairman may direct picket officers (or security guards) to assist in the maintenance of order at the meeting. Picket officers (or security guards) should wear "picket" armbands when they are present to assist in maintaining order.
19. Matters decided at the shareholders' meeting shall be made into a record, signed or sealed by the chairman, and the record shall be distributed to all shareholders within 20 days after the meeting. Proceedings may be prepared and distributed electronically.
The distribution of the minutes of the proceedings mentioned in the preceding paragraph may be made by public announcement by entering the Public Information Observation Station.
The minutes shall be recorded in accordance with the year, month, day and place of the meeting, the name of the chairman, the method of decision, the gist of the proceedings and their results, and shall be kept in perpetuity during the existence of the Company.
Where the shareholders' meeting is held by video conference, except for the matters to be recorded in accordance with the preceding paragraph, it shall also record the start time and end time of the shareholders' meeting, the method of holding the meeting, the name of the chairman and the name of the recorder, the appropriate alternative measures for shareholders who have difficulty in attending the shareholders' meeting by video, and the method and circumstances of dealing with the event of force majeure in which the shareholders' meeting is called to the video meeting platform or in which the participation by video is blocked.
20. If the shareholders' meeting is held by video conference, the Company shall, immediately after the close of voting, disclose the voting results of the motions and election results on the video conference platform as required, and shall continue to disclose the results for at least 15 minutes after the chairman announces the meeting is adjourned.
21. If the shareholders' meeting is held by video conference, the Company may provide a simple connection test for shareholders before the meeting and provide relevant services immediately before and during the meeting to assist in dealing with technical problems of communication.
Where the shareholders' meeting is held by video conference, the Chairman shall, when

announcing the meeting, separately announce that, except for the cases where there is no need to postpone or renew the meeting as set out in Article 44-20 of the Regulations Governing the Administration of Shareholder Service of Public Companies, before the Chairman declares the meeting to be adjourned due to force majeure, obstacles occur to the platform of the video conference or to participation by video conference for more than 30 minutes, Article 182 of the Company Act shall not apply to the date on which the shareholders' meeting is adjourned or renewed.

When the shareholders' meeting is postponed or resumed in accordance with the provisions of the preceding paragraph, there is no need to discuss and make a resolution on the proposal that has been voted and counted and announced the voting results or the list of elected directors and supervisors.

If the Company postpones or extends the meeting in accordance with the provisions of Paragraph 2, it shall, in accordance with the provisions of Paragraph 4 of Article 44-20 of the Regulations Governing the Administration of Shareholder Service of Public Companies, conduct the relevant preparatory work in accordance with the date of the original shareholders' meeting and the provisions of the respective articles, and the shareholders whose transfer of shares is suspended at the original shareholders' meeting shall have the right to attend the shareholders' meeting.

During the period set forth in the following paragraph of Article 12, Paragraph 3 of Article 13, and Paragraph 2 of Article 44-5, Article 44-15, and Paragraph 1 of Article 44-17 (1) of the Rules for the Use of Power of Attorney by a publicly issued Company at a Shareholders' meeting, the Company shall handle the date of the shareholders' meeting to be postponed or renewed in accordance with the provisions of Paragraph 2.

If the Company holds an auxiliary video shareholders meeting and the meeting cannot be continued in accordance with Paragraph 2, if the total number of shares present at the meeting still reaches the statutory quota decided by the shareholders after deducting the number of shares present at the meeting by video, the shareholders' meeting shall continue and there is no need to postpone or renew the meeting in accordance with Paragraph 2.

When the Company holds a video meeting of shareholders, it shall provide appropriate alternatives for shareholders who have difficulty attending the meeting by video.

22: These Rules shall come into force after being adopted by the shareholders' meeting, and shall be the same when amended.

Attachment 2

ELAN Microelectronics Corporation

Articles of Incorporation

Chapter I General Rules

Article 1: The Company was organized in accordance with the provisions of the Company Act and named as ELAN MICROELECTRONICS CORPORATION. The English name of the Company is Elan Microelectronics Corporation.

Article 2: The Company's business is as follows:

1. CC01080 electronic components manufacturing industry.
2. CC01110 Computer and peripheral equipment manufacturing industry.
3. CA02990 Other metal products manufacturing industry (outside the restricted area).
4. F401010 International Trade Industry.
(Research, development, production and sales of the following products:
 1. Embedded microcontrollers and systems;
 2. Digital signal processors and systems;
 3. Computer peripheral control integrated circuits and systems;
 4. LCD display driver integrated circuits and systems;
 5. Fingerprint recognition devices and credit card applications;
 6. Advanced Driver Assistance Systems (ADAS) powered by AI;
 7. Edge AI image recognition for smart transportation applications; and(Import and export trade related to the Company's business.)

When the Company reinvests as a limited liability shareholder of another company, the total amount of all its investments may exceed 40 percent of the paid-in capital stock of the Company. In addition, the Company may, for business needs, issue external guarantees to relevant trade partners and endorsement guarantees for loans to relevant organs and financial institutions.

Article 3: The Company has its head office in Hsinchu Science Park, and may set up branches or offices at home and abroad by resolution of the Board of Directors when necessary.

Chapter 2 Shares

Article 5: The total capital of the Company is set at NT\$4,800 million, which is divided into 480 million shares, each with a denomination of NT\$10, and issued in installments. The unissued shares are authorized to be issued by the Board of Directors according to actual needs. Within the total amount of shares mentioned in the preceding paragraph, 45 million shares may be reserved for corporate bonds with warrants,

special shares with warrants and warrants to exercise subscription rights.

Article 5-1: Where the shares lawfully purchased by the Company are to be transferred to employees, if the shares are to be transferred to employees at a price lower than the average price of the shares actually purchased in accordance with the relevant laws, such transfer shall be made with the consent of more than two-thirds of the voting rights of the shareholders represented by more than half of the total number of shares issued.

When the Company issues employee stock option certificates, if it intends to issue them at a price lower than the closing price on the date of issuance in accordance with relevant laws and regulations, it shall be approved by shareholders representing more than half of the total issued shares and two-thirds of the voting rights of the shareholders present.

Article 5-2: The transfer of shares purchased by the Company in accordance with the Company Act may include employees of controlling or affiliated companies who meet certain conditions.

Stock warrants issued to employees of the Company may include employees of controlling or affiliated companies who meet certain conditions.

When the Company issues new shares, the employees who underwrite the shares may include the employees of the controlling or subordinate Company who meet certain conditions.

The new shares issued by the Company to limit the rights of employees may include the employees of controlling or affiliated companies who meet certain conditions.

Article 6: Shares issued by the Company may not be printed, but should be registered with the central depository of securities.

Article 7: Shareholders shall state their name and address to the Company, fill in a seal card and send it to the Company for checking. In case of loss of the seal, a guarantor shall be required to report the loss to the Company in writing, and the shareholder can replace the seal with a new one by posting it in the daily newspaper of the place where the Company is located and declaring it invalid.

Article 8: The Company shall handle the stock affairs related to shareholders in accordance with the Company Act and the Regulations Governing the Administration of Shareholder Services of Public Companies, unless otherwise stipulated by laws and securities authorities.

Article 9: (Deleted)

Article 10: The transfer of shares under a new name shall cease within sixty days before the General Shareholders' Meeting, within thirty days before the meeting of the Extraordinary Shareholder's Meeting, or within five days before the base date on which the Company decides to distribute dividends and bonuses or other benefits.

Chapter 3 Shareholders' Meeting

Article 11: There are two types of shareholders' meetings: general meetings and extraordinary meetings. The general meetings are held once a year, and if they are held within six months after the end of each fiscal year, the extraordinary meetings are held when necessary in accordance with the law. The shareholders' meetings of the Company may be held by video conference or other means announced by the central competent authority. If the shareholders' meeting is held by video conference, the shareholders who participate in the meeting by video conference shall be deemed to have attended the meeting in person.

Article 12: When the shareholders' meeting is held, the chairman shall preside over the meeting. In the absence of the chairman, the chairman shall appoint one of the directors to act as the chairman. In the absence of such appointment, the directors shall select one from among themselves to act as the chairman.

Article 13: If a shareholder is unable to attend a shareholders' meeting for any reason, he may, in accordance with Article 177 of the Company Act, issue a power of attorney and appoint an agent to attend the meeting.

Article 13-1: Shareholders may exercise their voting rights in writing or electronically when the Company holds a shareholders' meeting. Shareholders who exercise their voting rights in writing or electronically shall be deemed to have attended the shareholders' meeting in person. However, any provisional motion or amendment to the original motion at the meeting shall be deemed as a waiver. Such expression of intention shall be handled in accordance with the provisions of the Company Act Article 177-2.

Article 14: The shareholders of the Company shall have one vote per share, but those who are in accordance with Article 179 of the Company Act shall not have the right to vote.

Article 15: Unless otherwise stipulated in relevant laws and regulations, the resolutions of the shareholders' meeting shall be attended by shareholders representing more than half of the total number of issued shares, and shall be carried out with the consent of more than half of the voting rights of the shareholders present.

Article 16: Minutes of the resolutions of the shareholders' meeting shall be made, signed or sealed by the chairman, and distributed to all shareholders within twenty days after the meeting. The distribution of the minutes mentioned in the preceding paragraph may be made by public announcement.

The minutes of the meeting shall record the date and place of the meeting, the name of the chairman and the resolution method, and shall also record the essentials and results of the meeting. The minutes of the meeting shall be kept with the signature book of the shareholders present and the power of attorney for proxy.

Chapter 4 Directors and Supervisors

Article 17: The Company shall have 7-9 directors, who shall be selected by the shareholders' meeting on persons with capacity for a term of three years and may be re-elected. The number of independent directors in the quota mentioned in the preceding paragraph shall not be less than three, and shall not be less than one-fifths of the number of directors.

The election of directors adopts the candidate nomination system in Article 192-1 of the Company Act. Relevant matters such as the acceptance method and announcement of the nomination of director candidates shall be handled in accordance with the relevant laws and regulations of the Company Act and the Securities Exchange Act. Independent directors and non-independent directors shall be elected together to calculate the number of elected places respectively.

Article 17- 1: The Board of Directors of the Company may, as required by the operation of the business, establish a remuneration committee or other functional committees.

Article 17-2: The Company establishes an audit committee in accordance with the provisions of the Securities and Exchange Act.

Article 18: If the Board of Directors shall hold an extraordinary shareholders' meeting within sixty days to make up for the vacancy of one third of the directors, the term of office shall be limited to the period of replacement.

Article 19: If a director's term of office expires before he is re-elected, his executive duties shall be extended until the time when the re-elected director takes office.

Article 20: The directors shall form a Board of Directors, which shall be attended by two thirds or more of the directors and approved by more than half of the directors present, and shall elect one from among themselves to serve as the chairman of the Board of Directors and shall carry out all the business of the Company in accordance with laws, articles of association, the shareholders' meeting and the resolutions of the Board of Directors. The directors may be notified of the meeting in writing, by E-mail or by fax. The Board of Directors shall have access to video footage, and any

director who participates in the meeting by video footage shall be deemed to have attended the meeting in person.

Article 21: The following business policies of the Company shall be adopted by the resolution of the Board of Directors:

- Amendment of the articles of association.
- The establishment or removal of branches.
- The examination of the budget and final accounts.
- The appointment and dismissal of corporate accountants and lawyers.
- The transfer of the Company to other ventures or its shares shall be approved by more than 20% (inclusive) of the paid-in capital of the Company. If the amount is less than 20% of the paid-in capital of the Company, the chairman shall be authorized to handle it, but it shall be approved by the Board of Directors at the latest time afterwards.
- Approval of major capital expenditure plans.
- Proposed capital increase and decrease plan.
- Approval of major transactions between the Company and its relations.
- Approval of important contracts or other important matters.
- Other powers as granted by statute and by the shareholders' meeting.
- Except for the first meeting of the Board of Directors in accordance with Article 203 of the Company Act, the rest shall be convened by the chairman of the board and act as chairman. If the chairman is unable to perform his duties for any reason, the chairman shall appoint one of the directors to act for him; if the chairman is not appointed, the directors shall appoint one from among themselves to act as the chairman.

Article 22: Unless otherwise stipulated in the Company Act, a meeting of the Board of Directors shall be attended by more than half of the directors, which shall be carried out with the consent of more than half of the directors present. If the directors are unable to attend for some reason, they may issue a power of attorney, listing the scope of authorization of the reasons for convening the meeting, and entrust other directors to attend the board meeting on their behalf, provided that one person is entrusted by a director.

Article 23: The minutes of the board meeting shall be made, signed or sealed by the chairman, and distributed to all directors within twenty days after the meeting. The preparation and distribution of the minutes mentioned in the preceding paragraph may be done electronically. The minutes of proceedings shall record the essentials and results of the proceedings, and shall be kept with the signature book of directors present and the power of attorney for proxy.

Article 24: (Deleted)

Article 24-1: The remuneration of directors (including independent directors) of the Company shall be assessed by the Remuneration Committee on their participation in the operation of the Company and their contribution value, and the Board of Directors shall be authorized to pay the remuneration according to the assessment of the Remuneration Committee and the normal level of the same industry.

The Company may purchase liability insurance for directors to cover their legal liability arising from the performance of their duties during their term of office, and the scope of coverage shall be determined by resolution of the Board of Directors.

Chapter 5 Managers and Staff

Article 25: The Company may, by resolution of the Board of Directors, have a Chief Executive Officer, a general manager and a number of deputy general managers, whose appointment and dismissal shall be governed by Article 29 of the Company Act.

Chapter 6 Final Accounts

Article 28: At the end of the fiscal year of the Company, the Board of Directors shall prepare the following statements and submit them to the general shareholders' meeting for recognition:

1. Business report.
2. Financial statements.
3. Proposal on surplus distribution or loss allocation.

The Company's profit distribution or loss allocation shall be made after the end of each half fiscal year. Profit distribution in cash shall be adopted by resolution of the board of directors in accordance with Article 228-1 and Paragraph 5 of Article 240 of the Company Act and reported to the shareholders' meeting. It is not necessary to submit it to the shareholders' meeting for approval.

Article 29: If the Company makes profits in the year, it shall set aside not less than 10 percent for the remuneration of employees and not more than 2 percent for the remuneration of directors. However, if the Company still has accumulated losses, it shall reserve the compensatory amount in advance.

For the employee compensation amount referred to in the preceding paragraph, no less than 3% shall be distributed as the compensation to grassroots employees.

Article 29-1: If there is a surplus in the Company's annual final accounts, the Company shall first pay taxes to make up for the accumulated losses, and then withdraw 10% as the statutory surplus reserve, except when the statutory surplus reserve has reached the paid-in capital of the Company; in addition, according to the Company's operating

needs and laws and regulations, special surplus reserve shall be set aside. If there is surplus and the surplus has not been distributed at the beginning of the same period, the Board of Directors shall draw up a surplus distribution plan, and in the case of issuing new shares, it shall be submitted to the shareholders' meeting for resolution and distribution.

Pursuant to the provisions of the Company Act, the Company authorizes the Board of Directors, upon a resolution passed by a majority of the directors present at a meeting attended by at least two-thirds of the total number of directors, to distribute all or part of the dividends and bonuses to be distributed, or the statutory retained earnings and capital reserves specified in Article 241, Paragraph 1 of the Company Act, in the form of cash, and to report such distribution to the shareholders' meeting. The Dividend distribution ratio is as follows:

- The amount of surplus to be distributed in the current year shall not be less than 50 percent of the accumulated distributable surplus; the cash dividend shall not be less than 10% of the total dividend.
- The remuneration of employees paid by offering stocks or cash to employees may include employees of controlling or affiliated companies who meet certain conditions.

Chapter 7 Supplementary Provisions

Article 30: The organizational rules and operational procedures of the Company shall be set forth separately.

Article 31: Matters not stipulated in the Articles of Association shall be handled in accordance with the Company Act and other laws and regulations.

Article 32: The Articles of Association was established on April 28, 1994.
The 1st amendment was made on July 14, 1994.
The 2nd amendment was made on June 14, 1997.
The 3rd amendment was made on May 18, 1998.
The 4th amendment was made on June 23, 1999.
The 5th amendment was made on March 30, 2000.
The 6th amendment was made on June 20, 2001.
The 7th amendment was made on June 26, 2002.
The 8th amendment was made on June 3, 2003.
The 9th amendment was made on June 1, 2004.
The 10th amendment was made on June 12, 2006.
The 11th amendment was made on June 11, 2007.
The 12th amendment was made on June 13, 2008
The 13th amendment was made on June 9, 2010.
The 14th amendment was made on June 12, 2012.

The 15th amendment was made on June 13, 2013.
The 16th amendment was made on June 24, 2014.
The 17th amendment was made on June 2, 2015.
The 18th amendment was made on June 8, 2016.
The 19th amendment was made on June 20, 2017.
The 20th amendment was made on June 11, 2018.
The 21st amendment was made on June 10, 2019.
The 22nd amendment was made on June 15, 2022
The 23rd amendment was made on May 31, 2023
The 24th amendment was made on May 28, 2025

ELAN Microelectronics Corporation

Chairman: **Yeh, I-Hau**

Attachment 3

Current Shareholding of Directors

- In accordance with Article 26 of the Securities Exchange Act and the Rules and Review Procedure for Director and Supervisor Share Ownership Ratio at Public Companies:
 - The paid-in capital of the Company is 303,880,392 shares.
 - The total number of shares held by all directors of the Company shall not be less than 12,155,216 shares issued by the Company.
- The number of shares held by the directors of the Company as of the closing date of this shareholders' meeting in the book records is as follows:

Position	Name	Appointment date	Term	Shareholders roster as of the share transfer suspension date	
				Number of shares held	Shareholding Ratio (%)
Chairman	YEH, I-Hau	May 30, 2024	3 years	6,447,895	2.12%
Director	Yuh Long Investment Co., Ltd. Representative: YEH, Tsung-Ying	May 30, 2024	3 years	7,083,059	2.33%
Director	YEN, Kuo-Lung	May 30, 2024	3 years	1,282,555	0.42%
Director	Tsung Lung Investment Co., Ltd. Representative: WEI, Chi-Lin	May 30, 2024	3 years	3,078,903	1.01%
Director	CHIU, Te-Chen	May 30, 2024	3 years	0	0
Independent Director	LIN, Hsien-Ming	May 30, 2024	3 years	0	0
Independent Director	TSAI, Chuan-Chuan	May 30, 2024	3 years	0	0
Independent Director	TSAI, Cherng-Ru	May 30, 2024	3 years	0	0
Independent Director	LU, Fang-Cheng	May 30, 2024	3 years	0	0
Total				17,892,412	5.88%

Note: The share transfer suspension date of the current annual general shareholders' meeting is from March 29, 2026, to May 27, 2026

Attachment 4

Information on the Distribution of Employee Compensation and Directors' and Supervisors' Remuneration

The Company's 2025 annual earnings distribution plan was approved by the Board of Directors, and the information about the employee remuneration and directors' remuneration to be distributed is summarized as follows:

- (1) The amount of employee remuneration and directors' remuneration to be distributed:
 1. Employee remuneration: NT\$443,000,000.
 2. Directors' remuneration: NT\$44,500,000

- (2) There is no difference between the amount of employee remuneration and directors' remuneration proposed by the Board of Directors and the annual estimated amount of recognized expenses.