



2026 Annual General Shareholders' Meeting

Meeting Handbook

Date: May 25, 2026

Place: 6F, No. 29, Zhongxing Rd, Xizhi District, New Taipei City, Taiwan
(IEI Education and Training Center)

§ Table of Contents §

I. Meeting Agenda

【Agenda of the Shareholders' Meeting】	1
【Report Items】	2
【Ratification Items】	3
【Election Items】	4
【Other Proposals】	5
【Extraordinary Motions】	6
【Adjournment】	6

II. Attachment

1. Business Report	7
2. Audit Committee's Review Report	9
3. 2025 Financial Statements	10
4. 2025 Profit Distribution Table	27

III. Appendics

1. Articles of Incorporation	28
2. Rules of Procedure for Shareholders' Meetings	32
3. Procedures for Election of Directors	43
4. Shareholdings of Directors	45

【Agenda of the Shareholders' Meeting】

- 1. Time:** May 25, 2026 (Monday), 9:00 a.m.
- 2. Type of Meeting:** Physical Meeting
- 3. Place:** 6F, No. 29, Zhongxing Rd, Xizhi District, New Taipei City, Taiwan
(IEI Education and Training Center)
- 4. Chairman's address**
- 5. Report Items:**
 - (1) 2025 Business Report
 - (2) Audit Committee's Review Report on the 2025 Financial Statements
 - (3) 2025 Employees' and Directors' Remuneration Proposal
 - (4) 2025 Related-Party Transactions Report
- 6. Ratification Items:**
 - (1) Adoption of the 2025 Business Report and Financial Statements
 - (2) Adoption of the Proposal for Distribution of 2025 Profits
- 7. Election Items:** Election of Directors
- 8. Other Proposals:**

Exemption of the Non-Competition Limitation of the Newly Elected Directors
- 9. Extraordinary Motions**
- 10. Adjournment**

【Report Items】

【Item 1】

Proposal: 2025 Business Report

Explanation: Please refer to Attachment 1 of this Handbook (page 7) for the 2025 Business Report.

【Item 2】

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

Explanation:

1. The Company's 2025 Financial Statements have been reviewed and approved by the Audit Committee.
2. Please refer to Attachment 2 of this Handbook (page 9) for the 2025 Audit Committee's Review Report.

【Item 3】

Proposal: 2025 Employees' and Directors' Remuneration Proposal

Explanation: As per Article 19 of the Company's Articles of Incorporation, employee compensation in the amount of NT\$54,132,809 (of which 5%, amounting to NT\$2,706,650, is allocated to frontline employees) and director remuneration in the amount of NT\$3,300,000 were allocated from the profits of 2025. All such remuneration was issued in cash. The amount is consistent with the expenses recorded in the 2025 financial statements.

【Item 4】

Proposal: 2025 Related-Party Transactions Report

Explanation:

1. In order to meet the Company's future operational needs, the Company acquired four parcels of land from a related party during 2025. Details are as follows:

Related Party	Land Section and Lot Numbers	Area (m ²)	Ownership Proportion	Purchase Price
Po-Ta Kuo, Major shareholder of the Company,	Lots 51, 52, 53, and 54 of the Xinxiu Section, Yangmei District, Taoyuan City	8,057.14	Full ownership	NT\$687,313 thousand

2. This transaction was carried out in accordance with the Company's operational development plan. The location and conditions of the land meet the Company's usage requirements and are expected to yield operational benefits. The transaction price was determined after prudent evaluation with reference to market conditions and two independent real estate appraisal reports, and is considered reasonable.
3. This transaction was handled in accordance with the Company's "Procedures for the Acquisition and Disposal of Assets," the related-party transaction provisions therein, and the "Procedures for Transactions with Related Parties, Specific Companies, and Group Enterprises." It was reviewed through the applicable approval processes and resolved by the Board of Directors before execution.

【Ratification Items】

【Item 1】 (Proposed by Board of Directors)

Proposal: Adoption of the 2025 Business Report and Financial Statements

Explanation:

1. The Company's 2025 Business Report and Consolidated Financial Statements (including Parent-Company-Only Financial Statements) have been reviewed by the Audit Committee and approved by the Board of Directors.
2. The above-mentioned Consolidated Financial Statements (including Parent-Company-Only Financial Statements) were audited by certified public accountants Yi-Lien Han and Chun-Ming Pan of KPMG.
3. Please refer to Attachment 1 (page 7) and Attachment 3 (pages 10–26) of this Handbook for the 2025 Business Report and Consolidated Financial Statements (including Parent-Company-Only Financial Statements).

Resolution:

【Item 2】 (Proposed by Board of Directors)

Proposal: Adoption of the Proposal for Distribution of 2025 Profits

Explanation:

1. Please refer to Attachment 4 of this Handbook (page 27) for the 2025 Profit Distribution Table.
2. It is proposed to distribute NT\$618,092,265 from the distributable surplus of 2025 to shareholders as cash dividends, at NT\$3.5 per share. Amounts are rounded down to the nearest New Taiwan Dollar. The total amount of the odd-lot dividend will be recognized as other income of the Company.
3. After this proposal is approved by the Shareholders' Meeting, the Chairman is authorized to set the ex-dividend date, payment date, and handle matters related to the distribution of cash dividends. However, if there is any change in the payout ratio of shareholders due to any change in the Company's outstanding shares, the Chairman is authorized by the Shareholders' Meeting to handle all related matters.

Resolution

【Election Items】

【Item 1】 (Proposed by Board of Directors)

Proposal: Election of Directors

Explanation:

1. The terms of office of the Company's current directors expire on June 15, 2026. In accordance with applicable law, a re-election is required. Pursuant to the Company's Articles of Incorporation, seven directors (including three independent directors) shall be elected by candidates' nomination system. The term of office of the newly elected directors shall be from May 25, 2026 to May 24, 2029, for a term of three years. Upon election, all independent directors shall constitute the Audit Committee.
2. The list of director candidates (including independent director candidates) was approved at the Board of Directors meeting on April 10, 2026, and is as follows:

Category	Name	Education	Experience	Current Position	Shares Held
Director	QNAP Systems, Inc. Representative: Liou, Wen-Yi	M.S., Department of Electrical Engineering, National Taiwan University	Chief Technology Officer, Goshine Technology Co., Ltd.	President, QNAP Systems, Inc.	13,367,140
Director	Jiang, Jonq-Liang	Ph.D. in Industrial Engineering, Arizona State University	General Manager, U Power (Kaohsiung)	President, IEI Integration Corp.	205,374
Director	Wei, Ti-Szu	B.A., Department of Accounting, Fu Jen Catholic University	Head of Finance and Accounting, IEI Integration Corp.	Head of Finance and Accounting; Corporate Governance Officer, IEI Integration Corp.	-
Director	Li, Ying-Yin	M.A., Graduate Institute of Teaching Chinese as a Second Language, National Taiwan Normal University	Director, IEI Integration Corp.	Director, IEI Integration Corp.	2,102,759
Independent Director	Huang, Shih-Ying	Ph.D, Finance Management, School of Management, Chi Nan University, Guangzhou	Partner, Diwan & Company	<ul style="list-style-type: none"> • Partner, ZhiXin Co., CPAs • Independent Director, Creative Sensor Inc. • Independent Director, Alliance Material Co., Ltd. • Independent Director, PET Pharm Biotech Co., Ltd. 	-
Independent Director	Yang, Tsung-Lin	Ph.D., Graduate Institute of Biomedical Engineering, College of Medicine, National Taiwan University	<ul style="list-style-type: none"> • Chairman, Otolaryngology, National Science and Technology Council • Chief Executive Officer, Research Center for Developmental Biology and Regenerative Medicine, National Taiwan University • Chairman, Department of Otolaryngology, National Taiwan University Hospital, Yun-lin Branch • President, International Head Neck Ultrasound Surgeons Association 	<ul style="list-style-type: none"> • Professor and Physician, Department of Otolaryngology, College of Medicine, National Taiwan University • Deputy Vice President for Research and Development, National Taiwan University • Director, Center for Industry-Academia Collaboration, National Taiwan University • Director, Industry Liaison Office, National Taiwan University 	-
Independent Director	Chen, Wei-Chao	Ph.D. in Computer Science, University of North Carolina at Chapel Hill	<ul style="list-style-type: none"> • Senior Vice President, Inventec Corporation. • Co-Founder and Chairman, Skywatch Innovation Incorporation. • Visiting Professor, National Taiwan University • Member of Research Staff, Nokia Research Center at Palo Alto • 3D Graphics Architect, NVIDIA 	Senior Expert, Industrial Technology Research Institute	-

Election Results:

【Other Proposals】

【Proposal 1】 (Proposed by Board of Directors)

Proposal: Exemption of the Non-Competition Limitation of the Newly Elected Directors

Explanation:

1. In order to accommodate the Company's business strategy and actual operational development needs, it is proposed that the Shareholders' Meeting approve the Company's directors, corporate directors, and their designated representatives to engage in transactions within the Company's scope of business on their own behalf or on behalf of others, without being subject to the restrictions of Article 209 of the Company Act.
2. Details of concurrent positions held by director candidates (including independent directors) at other companies are as follows:

Title	Name	Concurrent Positions at Other Companies
Director	QNAP Systems, Inc. Representative: Liou, Wen-Yi	<ul style="list-style-type: none">• President and Director, QNAP Systems, Inc.• Director, Solaris Ventures Capital Co., Ltd.• Chairman, Solaris Venture Capital II Co., Ltd.
Independent Director	Huang, Shih-Ying	<ul style="list-style-type: none">• Independent Director, Creative Sensor Inc.• Independent Director, Alliance Material Co., Ltd.• Independent Director, PET Pharm Biotech Co., Ltd.

Resolution:

【Extraordinary Motions】

【Adjournment】

Business Report

With the concerted efforts of all employees, IEI Integration Corp. achieved consolidated operating revenue of NT\$6,513,043 thousand in fiscal year 2025, representing a 4.8% decrease compared to the prior year. Consolidated net profit after tax amounted to NT\$822,940 thousand, and earnings per share after tax were NT\$4.63. The following is a summary of the Company's operating results and financial performance for fiscal year 2025:

I. Results of Business Plan Implementation

Analysis of Financial Performance and Profitability

Unit: NT\$ thousand

項 目		2024	2025	Increase (decrease)	Increase (decrease) %
Financial status	Consolidated operating revenue	6,839,832	6,513,043	-326,789	-5%
	Consolidated operating margin	2,413,239	2,179,495	-233,744	-10%
	Consolidated net profit after tax	1,559,176	822,940	-736,236	-47%
Profitability	Consolidated return on assets ratio	10.69%	5.47%	-5.22%	-49%
	Consolidated return on equity ratio	14.64%	7.29%	-7.35%	-50%
	Consolidated EBIT to paid-in capital ratio	108.66%	53.46%	-55.20%	-51%
	Consolidated net profit ratio	22.80%	12.64%	-10.16%	-45%
	EPS (NT\$)	8.72	4.63	-4.09	-47%

II. Research and development results:

Since its establishment, the Company has actively engaged in research and development activities. In fiscal year 2025, the Group's total research and development expenditures amounted to NT\$606,528 thousand. The IEI Group specializes in a broad range of system products, including industrial computers, factory automation, networking and communication equipment, network storage and surveillance systems, intelligent medical and imaging surveillance equipment, and intelligent transportation solutions. Going forward, the Company will continue to uphold its commitment to innovation and invest actively in the development of new products.

Ratio of Research and Development Expenses to Net Operating Revenue in the Most Recent Two Fiscal Years

Unit: NT\$ thousand

Items\Year	2024	2025
Research and Development expenses	565,094	606,528
Operating revenue	6,839,832	6,513,043
Percentage of R&D expenses in operating revenue	8.26%	9.31%

Facing various uncertain and unpredictable global developments, including climate change, geopolitical dynamics, and economic fluctuations, the Company aims to enhance its strategic agility and responsiveness through more systematic and timely adjustments. The Company will continue to focus on its three core markets—edge computing, networking communications, and healthcare—and, while confronting rigorous challenges, will advance steadily toward the dual goals of revenue growth and profitability with a prudent and sustainable approach.

Finally, we would like to express our sincere appreciation to all shareholders for their continued support and guidance.

We wish all shareholders good health and every success.

Chairman: Chang, Ming-Chih

General Manager: Jiang, Jonq-Liang

Account Officer: Wei, Ti-Szu

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Consolidated Financial Statements, Parent-company-only Financial Statements and Proposal of Earnings Distribution. The CPA of KPMG was retained to audit Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements and Proposal of Earnings Distribution have been reviewed and determined to be correct and accurate by the Audit Committee. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To

IEI Integration Corp. 2026 Annual Shareholders' Meeting

Convener of Audit Committee: Ho, In-Chyuan

March 6, 2026

Independent Auditors' Report

To the Board of Directors of IEI INTEGRATION CORP.:

Opinion

We have audited the consolidated financial statements of IEI INTEGRATION CORP. and its subsidiaries (the “Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (IFRSs), International Accounting Standards (IASs), Interpretations and related guidance 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 Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in 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 Certified Public Accountants Code of Professional Ethics in the Republic of China (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements 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. Revenue Recognition

Please refer to Note 4(16) for the accounting policies on revenue recognition and Note 6(19) for related disclosures.

Description of key audit matter:

The Group's sales transactions are primarily conducted by manufacturing products at overseas plants in mainland China and delivering them directly to customers. Revenue is recognized when control of the goods is transferred to customers. As the transfer of control may occur at different points in time depending on contractual delivery terms, there is a risk that revenue recognized near the reporting date may not be recorded in the appropriate period. Accordingly, the assessment of the timing of revenue recognition is a key audit matter.

Audit procedures performed in response:

- Testing the effectiveness of internal controls over the sales and collection cycle.
- Performing cut-off testing on sales transactions before and after the balance sheet date.
- Inspecting supporting documentation to assess whether the timing of transfer of control and revenue recognition is appropriate.

2. Inventory Valuation

Please refer to Note 4(8), Note 5, and Note 6(5) for accounting policies, estimates and assumptions, and disclosures related to inventory.

Description of key audit matter:

Inventories are measured at the lower of cost and net realizable value. Due to rapid product innovation and intense industry competition, there is a risk that the cost of inventories may exceed their net realizable value.

Audit procedures performed in response:

- Reviewing inventory aging reports and analyzing changes in inventory aging.
- Verifying the accuracy of inventory aging through supporting documentation.
- Sampling recent replacement costs and selling prices, recalculating net realizable value (after considering selling expenses), and assessing the reasonableness of the Group's inventory valuation.

Other Matter

IEI INTEGRATION CORP. has prepared parent-company-only financial statements for the years ended December 31, 2025 and 2024, on which we have issued an unqualified opinion, for reference.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRSs, IASs, Interpretations and related guidance 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 related matters, 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 members of the Audit Committee) are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in 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 they could reasonably be expected to influence the economic decisions of users.

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of 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 IEI INTEGRATION CORP. and its subsidiaries for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or, 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.

KPMG

Certified Public Accountants:

Han, Yi-Lien

Pan, Chun-Ming

Approval Document Number from the Securities Regulatory Authority:

FSC Certificate No. 1090332798

FSC Certificate No. 1110333933

March 6, 2026

Notes to Readers

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

The independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared in the Republic of China. If there is any conflict between the English version and the original Chinese version, or any difference in the interpretation thereof, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

IEI INTEGRATION CORP. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in thousands of NTD)

Assets		2025.12.31		2024.12.31		Liabilities and Equity		2025.12.31		2024.12.31	
		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (Notes 6(1)/(22))	\$ 2,487,337	17	2,953,969	20	2130	Current contract liabilities (Notes 6(19)&7)	\$ 375,251	3	399,509	3
1110	Financial assets at fair value through profit or loss - current (Notes 6(2)/(22))	499,201	3	887,739	6	2170	Notes and accounts payable (Note 6(22))	1,365,762	9	1,223,974	8
1170	Notes and accounts receivable, net (Notes 6(4)/(19)/(22))	1,111,143	7	1,152,255	7	2180	Accounts payable to related parties (Notes 6(22)&7)	48,574	-	47,998	-
1180	Accounts receivable from related parties, net (Notes 6(19)/(22)&7)	72,535	-	105,645	1	2219	Other payables - other (Note 6(22))	625,649	4	640,083	4
1210	Other receivables from related parties (Notes 6(22)&7)	56	-	232,949	1	2220	Other payables to related parties (Notes 6(22)&7)	20,106	-	96,607	1
130X	Inventories (Note 6(5))	2,202,627	15	1,436,906	10	2230	Current income tax liabilities	110,590	1	203,490	1
1476	Other financial assets - current (Notes 6(6)/(22)&8)	3,117,670	21	3,701,952	25	2280	Current lease liabilities (Notes 6(12)/(22)&7)	6,724	-	3,011	-
1479	Other current assets - other	162,718	1	217,336	1	2399	Other current liabilities – other	39,261	-	33,135	-
		<u>9,653,287</u>	<u>64</u>	<u>10,688,751</u>	<u>71</u>			<u>2,591,917</u>	<u>17</u>	<u>2,647,807</u>	<u>17</u>
Non-current assets:						Non-current liabilities:					
1510	Financial assets at fair value through profit or loss - non-current (Notes 6(2)/(22))	225,384	2	29,286	-	2570	Deferred tax liabilities (Note 6(15))	1,085,081	7	1,075,260	7
1517	Financial assets at fair value through other comprehensive income - non-current (Notes 6(3)/(22))	43,275	-	56,494	-	2580	Non-current lease liabilities (Notes 6(12)/(22)&7)	6,876	-	-	-
1550	Investments accounted for using the equity method (Note 6(7))	2,778,698	18	2,537,700	17	2670	Other non-current liabilities – other	54,588	-	55,242	-
1600	Property, plant and equipment (Note 6(9)&7)	1,943,089	13	1,249,763	9			<u>1,146,545</u>	<u>7</u>	<u>1,130,502</u>	<u>7</u>
1755	Right-of-use assets (Note 6(10))	13,451	-	2,937	-		Total liabilities	<u>3,738,462</u>	<u>24</u>	<u>3,778,309</u>	<u>24</u>
1760	Investment property, net (Note 6(11))	260,753	2	265,783	2		Equity attributable to owners of the parent (Notes 6(8)/(16))				
1821	Other intangible assets, net	20,759	-	14,371	-	3100	Share Capital	1,765,978	12	1,765,978	12
1840	Deferred tax assets (Note 6(15))	117,099	1	106,958	1	3200	Capital surplus	1,134,964	8	837,554	6
1975	Net defined benefit asset - non-current	11,068	-	9,332	-		Retained earnings:				
1990	Other non-current assets - other	51,053	-	20,950	-	3310	Legal reserve	2,190,190	14	2,040,627	14
		<u>5,464,629</u>	<u>36</u>	<u>4,293,574</u>	<u>29</u>	3320	Special reserve	300,475	2	385,290	3
						3350	Unappropriated earnings	<u>6,275,201</u>	<u>42</u>	<u>6,315,336</u>	<u>42</u>
								<u>8,765,866</u>	<u>58</u>	<u>8,741,253</u>	<u>59</u>
						3400	Other equity	<u>(476,503)</u>	<u>(3)</u>	<u>(300,475)</u>	<u>(2)</u>
							Total equity attributable to owners of the parent	11,190,305	75	11,044,310	75
						36XX	Non-controlling interests	189,149	1	159,706	1
							Total equity	<u>11,379,454</u>	<u>76</u>	<u>11,204,016</u>	<u>76</u>
Total Assets		\$ 15,117,916	100	14,982,325	100		Total Liabilities and Equity	\$ 15,117,916	100	14,982,325	100

(Please refer to the accompanying notes to the consolidated financial statements)

IEI INTEGRATION CORP. AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024
(Expressed in Thousands of NTD, Except for Earnings per share)

	2025		2024	
	Amount	%	Amount	%
4110 Sales revenue	\$ 6,543,045	100	6,851,234	100
4170 Less: Sales returns and allowances	30,002	-	11,402	-
Net sales revenue (Notes 6(19) & 7)	<u>6,513,043</u>	<u>100</u>	<u>6,839,832</u>	<u>100</u>
5110 Cost of sales (Notes 6(5)/(14)/(20), 7 & 12)	4,333,824	67	4,428,680	65
Gross profit	<u>2,179,219</u>	<u>33</u>	<u>2,411,152</u>	<u>35</u>
5910 Unrealized gain (loss) on intercompany sales	(82)	-	(359)	-
5920 Realized gain (loss) on intercompany sales	358	-	2,446	-
Net gross profit	<u>2,179,495</u>	<u>33</u>	<u>2,413,239</u>	<u>35</u>
Operating expenses (Notes 6(4)/(14)/(17)/(20), 7 & 12)				
6100 Selling expenses	509,508	8	520,466	8
6200 Administrative expenses	492,879	8	482,531	7
6300 Research and development expenses	606,528	9	565,094	8
6450 Expected credit loss (gain on reversal)	128	-	(21,676)	-
Total operating expenses	<u>1,609,043</u>	<u>25</u>	<u>1,546,415</u>	<u>23</u>
Net operating income	<u>570,452</u>	<u>8</u>	<u>866,824</u>	<u>12</u>
Non-operating income and expenses (Notes 6(21) & 7)				
7100 Interest income	221,690	3	261,323	4
7010 Other income	61,890	1	84,075	1
7020 Other gains and losses, net	(225,918)	(3)	446,327	7
7050 Finance costs	(1,192)	-	(9,103)	-
7060 Share of profit of associates and joint ventures accounted for using the equity method, net	317,132	5	269,538	4
Total non-operating income and expenses	<u>373,602</u>	<u>6</u>	<u>1,052,160</u>	<u>16</u>
Profit (loss) from continuing operations before tax	<u>944,054</u>	<u>14</u>	<u>1,918,984</u>	<u>28</u>
7950 Less: Income tax expense (Note 6(15))	121,114	2	359,808	5
Profit (loss)	<u>822,940</u>	<u>12</u>	<u>1,559,176</u>	<u>23</u>
8300 Other comprehensive income:				
8310 Items that will not be reclassified subsequently to profit or loss:				
8311 Remeasurements of defined benefit plans	1,690	-	657	-
8316 Unrealized gains (losses) on investments in equity instruments measured at fair value through other comprehensive income	(13,219)	-	(35,735)	(1)
8320 Share of other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified subsequently to profit or loss	(80,923)	(1)	(30,540)	-
8349 Income tax related to items that will not be reclassified subsequently to profit or loss	(338)	-	(131)	-
Total items that will not be reclassified subsequently to profit or loss	<u>(92,790)</u>	<u>(1)</u>	<u>(65,749)</u>	<u>(1)</u>
8360 Items that may be reclassified subsequently to profit or loss				
8361 Exchange differences on translation of foreign operations	(77,418)	(1)	136,236	2
8370 Share of other comprehensive income of associates and joint ventures accounted for using the equity method that may be reclassified subsequently to profit or loss	(3,959)	-	17,623	-
8399 Income tax related to items that may be reclassified subsequently to profit or loss	-	-	-	-
Total items that may be reclassified subsequently to profit or loss	<u>(81,377)</u>	<u>(1)</u>	<u>153,859</u>	<u>2</u>
8300 Other comprehensive income for the year	<u>(174,167)</u>	<u>(2)</u>	<u>88,110</u>	<u>1</u>
Total comprehensive income	<u>\$ 648,773</u>	<u>10</u>	<u>1,647,286</u>	<u>24</u>
Profit (loss) attributable to:				
8610 Owners of the the parent	\$ 817,485	12	1,540,670	23
8620 Non-controlling interests	5,455	-	18,506	-
	<u>\$ 822,940</u>	<u>12</u>	<u>1,559,176</u>	<u>23</u>
Comprehensive income attributable to:				
8710 Owners of the parent	\$ 643,318	10	1,628,780	24
8720 Non-controlling interests	5,455	-	18,506	-
	<u>\$ 648,773</u>	<u>10</u>	<u>1,647,286</u>	<u>24</u>
Earnings (Loss) per share (NT\$)				
Basic earnings per share (NT\$) (Note 6(18))	<u>\$ 4.63</u>		<u>8.72</u>	
Diluted earnings per share (NT\$) (Note 6(18))	<u>\$ 4.60</u>		<u>8.66</u>	

(Please refer to the accompanying notes to the consolidated financial statements)

IEI INTEGRATION CORP. AND SUBSIDIARIES
Consolidated Statement of Changes in Equity
For the Years ended December 31, 2025 and 2024

(Expressed in thousands of NTD)

Code	Equity attributable to owners of the parent						Other equity		Total equity attributable to owners of the parent	Non-controlling Interests	Total Equity		
	Share Capital		Retained earnings				Exchange differences on translation of foreign operations	Unrealized gain (loss) on financial assets at fair value through other comprehensive income					
	Ordinary Share Capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total						Total	
A1	Balance at January 1, 2024	\$ 1,765,978	845,521	1,902,369	453,579	5,507,775	7,863,723	(435,177)	49,887	(385,290)	10,089,932	8,782	10,098,714
D1	Net income for the year	-	-	-	-	1,540,670	1,540,670	-	-	-	1,540,670	18,506	1,559,176
D3	Other comprehensive income	-	-	-	-	476	476	153,859	(66,225)	87,634	88,110	-	88,110
D5	Total comprehensive income	-	-	-	-	1,541,146	1,541,146	153,859	(66,225)	87,634	1,628,780	18,506	1,647,286
	Appropriation and distribution of retained earnings:												
B1	Legal reserve	-	-	138,258	-	(138,258)	-	-	-	-	-	-	-
B5	Cash dividends of ordinary shares	-	-	-	-	(618,092)	(618,092)	-	-	-	(618,092)	-	(618,092)
B17	Reversal of special reserve	-	-	-	(68,289)	68,289	-	-	-	-	-	-	-
	Other changes in capital surplus:												
C7	Changes in equity of associates accounted for using the equity method	-	(7,669)	-	-	-	-	-	-	-	(7,669)	-	(7,669)
C17	Other changes in capital surplus	-	62	-	-	-	-	-	-	-	62	-	62
M3	Disposal of investments accounted for using the equity method	-	(360)	-	-	2,495	2,495	(324)	(2,495)	(2,819)	(684)	-	(684)
M7	Changes in ownership interests in subsidiaries	-	-	-	-	(48,019)	(48,019)	-	-	-	(48,019)	104,241	56,222
N1	Share-based payment	-	-	-	-	-	-	-	-	-	-	28,177	28,177
	Balance at December 31, 2024	1,765,978	837,554	2,040,627	385,290	6,315,336	8,741,253	(281,642)	(18,833)	(300,475)	11,044,310	159,706	11,204,016
D1	Net income for the year	-	-	-	-	817,485	817,485	-	-	-	817,485	5,455	822,940
D3	Other comprehensive income	-	-	-	-	1,612	1,612	(81,377)	(94,402)	(175,779)	(174,167)	-	(174,167)
D5	Total comprehensive income	-	-	-	-	819,097	819,097	(81,377)	(94,402)	(175,779)	643,318	5,455	648,773
	Appropriation and distribution of retained earnings:												
B1	Legal reserve	-	-	149,563	-	(149,563)	-	-	-	-	-	-	-
B5	Cash dividends of ordinary shares	-	-	-	-	(794,690)	(794,690)	-	-	-	(794,690)	-	(794,690)
B17	Reversal of special reserve	-	-	-	(84,815)	84,815	-	-	-	-	-	-	-
	Other changes in capital surplus:												
C7	Changes in equity of associates accounted for using the equity method	-	297,292	-	-	-	-	-	-	-	297,292	-	297,292
C17	Other changes in capital surplus	-	147	-	-	-	-	-	-	-	147	-	147
M3	Disposal of investments accounted for using the equity method	-	(29)	-	-	206	206	(43)	(206)	(249)	(72)	-	(72)
N1	Share-based payment	-	-	-	-	-	-	-	-	-	-	26,519	26,519
O1	Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(2,531)	(2,531)
Z1	Balance at December 31, 2025	\$ 1,765,978	1,134,964	2,190,190	300,475	6,275,201	8,765,866	(363,062)	(113,441)	(476,503)	11,190,305	189,149	11,379,454

(Please refer to the accompanying notes to the consolidated financial statements)

IEI INTEGRATION CORP. AND SUBSIDIARIES
Consolidated Statement of Cash Flows
For the Years ended December 31, 2025 and 2024

(Expressed in thousands of NTD)

	<u>2025</u>	<u>2024</u>
AAAA Cash flows from operating activities:		
A10000 Profit (loss) from continuing operations before tax	\$ 944,054	1,918,984
A20000 Adjustments:		
A20010 Adjustments to reconcile profit (loss):		
A20100 Depreciation expense	135,168	142,613
A20200 Amortization expense	26,425	24,333
A20300 Expected credit loss (gain on reversal)	128	(21,676)
A20400 Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(9,298)	(13,252)
A20900 Interest expense	1,192	9,103
A21200 Interest income	(221,690)	(261,323)
A21300 Dividend income	(1,309)	(2,047)
A21900 Share-based payment expense	26,519	28,177
A22300 Share of loss (profit) of associates and joint ventures accounted for using the equity method	(317,132)	(269,538)
A22500 Loss (gain) on disposal of property, plant and equipment	(180)	(25,350)
A23200 Gain on disposal of investments accounted for using the equity method	(11,023)	(103,534)
A23700 Inventory write-downs and obsolescence losses	55,173	5,868
A23900 Unrealized (realized) intercompany profit	(276)	(2,087)
A24100 Unrealized foreign exchange loss (gain)	(69,267)	(149,868)
A29900 Other adjustments to reconcile profit (loss)	(94)	-
A20010 Total adjustments to reconcile profit (loss)	<u>(385,664)</u>	<u>(638,581)</u>
A30000 Changes in operating assets and liabilities:		
A31115 Decrease (increase) in financial assets at fair value through profit or loss	399,368	(150,660)
A31150 Decrease (increase) in accounts receivable	25,014	(90,521)
A31160 Decrease (increase) in accounts receivable from related parties	4,505	(23,128)
A31190 Decrease (increase) in other receivables from related parties	270,901	16,597
A31200 Decrease (increase) in inventories	(835,705)	(97,840)
A31240 Decrease (increase) in other current assets	43,233	133,320
A31990 Decrease (increase) in other operating assets	(46)	(97)
A32000 Changes in operating liabilities:		
A32125 Decrease in contract liabilities	(24,258)	(122,344)
A32150 Increase (decrease) in accounts payable	165,034	56,482
A32160 Increase (decrease) in accounts payable to related parties	17,603	(86,212)
A32180 Increase (decrease) in other payables	(6,011)	(63,587)
A32190 Increase (decrease) in other payables to related parties	(44,993)	(181,512)
A32200 Increase (decrease) in provisions	3,802	(2,118)
A32230 Increase (decrease) in other current liabilities	8,377	(24,588)
A30000 Total changes in operating assets and liabilities	<u>26,824</u>	<u>(636,208)</u>
A20000 Total adjustments	<u>(358,840)</u>	<u>(1,274,789)</u>
A33000 Cash inflow (outflow) generated from operations	585,214	644,195
A33100 Interest received	220,784	256,317
A33200 Dividends received	284,114	273,607
A33300 Interest paid	(1,192)	(9,103)
A33500 Income taxes refund (paid)	<u>(208,425)</u>	<u>(429,539)</u>
AAAA Net cash flows from operating activities	<u>880,495</u>	<u>735,477</u>

IEI INTEGRATION CORP. AND SUBSIDIARIES
Consolidated Statement of Cash Flows (continued)
For the Years ended December 31, 2025 and 2024

(Expressed in thousands of NTD)

		<u>2025</u>	<u>2024</u>
BBBB	Cash flows from investing activities		
B00010	Acquisition of financial assets at fair value through other comprehensive income	-	(32,500)
B00100	Acquisition of financial assets at fair value through profit or loss	(199,403)	(31,197)
B01800	Acquisition of investments accounted for using the equity method	-	(78,689)
B01900	Disposal of investments accounted for using the equity method	16,690	146,300
B02700	Acquisition of property, plant, and equipment	(838,303)	(111,926)
B02800	Proceeds from disposal of property, plant and equipment	168	59,995
B04500	Acquisition of intangible assets	(32,160)	(18,717)
B06500	Decrease (increase) in other financial assets	564,508	(1,795,825)
B06700	Decrease (increase) in other non-current assets	(31,107)	4,403
BBBB	Net cash flows from (used in) investing activities	<u>(519,607)</u>	<u>(1,858,156)</u>
CCCC	Cash flows from financing activities		
C00100	Increase (decrease) in short-term loans	-	(180,397)
C03100	Increase (decrease) in guarantee deposits received	69	(104)
C04020	Payments of lease liabilities	(7,301)	(11,565)
C04500	Cash dividends paid	(794,690)	(618,092)
C05800	Changes in non-controlling interests	-	56,222
C09900	Other financing activities	147	62
CCCC	Cash flows from (used in) financing activities	<u>(801,775)</u>	<u>(753,874)</u>
DDDD	Effect of exchange rate changes on cash and cash equivalents	(25,745)	72,657
EEEE	Net increase (decrease) in cash and cash equivalents	(466,632)	(1,803,896)
E00100	Cash and cash equivalents at beginning of period	2,953,969	4,757,865
E00200	Cash and cash equivalents at end of period	<u>\$ 2,487,337</u>	<u>2,953,969</u>

(Please refer to the accompanying notes to the consolidated financial statements)

Independent Auditors' Report

To the Board of Directors of IEI INTEGRATION CORP.:

Opinion

We have audited the financial statements of IEI INTEGRATION CORP. (the “Company”), which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of 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 Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Certified Public Accountants Code of Professional Ethics in the Republic of China (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

1. Revenue Recognition

Please refer to Note 4(16) for the accounting policies on revenue recognition and Note 6(17) for related disclosures.

Description of key audit matter:

The Company's sales transactions are primarily conducted by manufacturing products at overseas plants in mainland China and delivering them directly to customers. Revenue is recognized when control of the goods is transferred to customers. As the transfer of control may occur at different points in time depending on contractual delivery terms, there is a risk that revenue recognized near the reporting date may not be recorded in the appropriate period. Accordingly, the assessment of the timing of revenue recognition is a key audit matter.

Audit procedures performed in response:

- Testing the effectiveness of internal controls over the sales and collection cycle.
- Performing cut-off testing on sales transactions before and after the balance sheet date.
- Inspecting supporting documentation to assess whether the timing of transfer of control and revenue recognition is appropriate.

2. Inventory Valuation

Please refer to Note 4(7), Note 5, and Note 6(5) for accounting policies, estimates and assumptions, and disclosures related to inventory.

Description of key audit matter:

Inventories are measured at the lower of cost and net realizable value. Due to rapid product innovation and intense industry competition, there is a risk that the cost of inventories may exceed their net realizable value.

Audit procedures performed in response:

- Reviewing inventory aging reports and analyzing changes in inventory aging.
- Verifying the accuracy of inventory aging through supporting documentation.
- Sampling recent replacement costs and selling prices, recalculating net realizable value (after considering selling expenses), and assessing the reasonableness of the Company's inventory valuation.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing related matters, 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 members of the Audit Committee) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in 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 they could reasonably be expected to influence the economic decisions of users.

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the 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.
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, based on the audit evidence obtained, on the appropriateness of management's use of the going concern basis of accounting and whether a material uncertainty exists related to events or conditions that may cast significant doubt on IEI INTEGRATION CORP.'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause IEI INTEGRATION CORP. to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the related notes, and whether the 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 investees accounted for using the equity method to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit, and we remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and 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 financial statements of IEI INTEGRATION CORP. for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or, 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.

KPMG

Certified Public Accountants:

Yi-Lien Han

Chun-Ming Pan

Approval Document Number from the Securities Regulatory Authority:

FSC Certificate No. 1090332798

FSC Certificate No. 1110333933

March 6, 2026

Notes to Readers

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

The independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared in the Republic of China. If there is any conflict between the English version and the original Chinese version, or any difference in the interpretation thereof, the Chinese-language independent auditors' report and financial statements shall prevail.

IEI INTEGRATION CORP.
Balance Sheets
December 31, 2025 and 2024

(Expressed in thousands of NTD)

Assets		2025.12.31		2024.12.31		Liabilities and Equity		2025.12.31		2024.12.31	
		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (Notes 6(1)/(20))	\$ 295,187	2	899,393	6	2130	Current contract liabilities (Notes 6(17)&7)	\$ 209,088	2	185,195	1
1110	Financial assets at fair value through profit or loss - current (Notes 6(2)/(20))	371,892	3	641,499	5	2170	Notes and accounts payable (Note 6(20))	613,149	4	386,133	3
1170	Notes and accounts receivable, net (Notes 6(4)/(17)/(20))	683,836	5	768,795	6	2180	Accounts payable to related parties (Notes 6(20)&7)	278,541	2	368,784	3
1180	Accounts receivable from related parties, net (Notes 6(17)/(20)&7)	208,641	2	241,553	2	2219	Other payables - other (Note 6(20))	270,062	2	267,370	2
1210	Other receivables from related parties (Notes 6(22)&7)	1,434	-	6,975	-	2220	Other payables to related parties (Notes 6(20)&7)	19,891	-	34,402	-
130X	Inventories (Note 6(5))	1,193,150	9	586,609	4	2230	Current income tax liabilities	85,739	1	148,411	1
1476	Other financial assets - current (Notes 6(6)/(20)&8)	13,907	-	379,427	3	2280	Current lease liabilities (Notes 6(11)/(20)&7)	6,724	-	3,011	-
1479	Other current assets - other (Note 7)	95,964	1	73,252	1	2399	Other current liabilities – other	20,421	-	16,134	-
		<u>2,864,011</u>	<u>22</u>	<u>3,597,503</u>	<u>27</u>			<u>1,503,615</u>	<u>11</u>	<u>1,409,440</u>	<u>10</u>
Non-current assets:						Non-current liabilities:					
1517	Financial assets at fair value through other comprehensive income - non-current (Notes 6(3)/(20))	41,364	-	50,331	-	2570	Deferred tax liabilities (Note 6(14))	1,082,582	8	1,072,817	8
1550	Investments accounted for using the equity method (Note 6(7))	9,258,929	67	9,043,654	66	2580	Non-current lease liabilities (Notes 6(12)/(20)&7)	6,876	-	-	-
1600	Property, plant and equipment (Note 6(8)&7)	1,219,010	9	495,812	4	2670	Other non-current liabilities – other	84,224	-	98,330	1
1755	Right-of-use assets (Note 6(9))	13,451	-	2,937	-			<u>1,173,682</u>	<u>8</u>	<u>1,171,147</u>	<u>9</u>
1760	Investment property, net (Note 6(10))	370,008	2	376,237	3		Total liabilities	<u>2,677,297</u>	<u>19</u>	<u>2,580,587</u>	<u>19</u>
1821	Other intangible assets, net	12,637	-	9,187	-	Equity attributable to owners of the parent (Notes 6(15))					
1840	Deferred tax assets (Note 6(14))	52,746	-	39,314	-	3100	Share Capital	1,765,978	13	1,765,978	13
1975	Net defined benefit asset - non-current (Note 6(13))	11,068	-	9,332	-	3200	Capital surplus	1,134,964	8	837,554	6
1990	Other non-current assets - other	24,378	-	590	-		Retained earnings:				
		<u>11,003,591</u>	<u>78</u>	<u>10,027,394</u>	<u>73</u>	3310	Legal reserve	2,190,190	16	2,040,627	15
						3320	Special reserve	300,475	2	385,290	3
						3350	Unappropriated earnings	6,275,201	45	6,315,336	46
								<u>8,765,866</u>	<u>63</u>	<u>8,741,253</u>	<u>64</u>
						3400	Other equity	(476,503)	(3)	(300,475)	(2)
							Total equity	<u>11,190,305</u>	<u>81</u>	<u>11,044,310</u>	<u>81</u>
Total Assets		<u>\$ 13,867,602</u>	<u>100</u>	<u>13,624,897</u>	<u>100</u>		Total Liabilities and Equity	<u>\$ 13,867,602</u>	<u>100</u>	<u>13,624,897</u>	<u>100</u>

(Please refer to the accompanying notes to the financial statements)

IEI INTEGRATION CORP.
Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024
(Expressed in Thousands of NTD, Except for Earnings per share)

	2025		2024	
	Amount	%	Amount	%
4110 Sales revenue	\$ 4,613,147	100	4,438,742	100
4170 Less: Sales returns and allowances	15,079	-	10,645	-
Net sales revenue (Notes 6(17) & 7)	<u>4,598,068</u>	<u>100</u>	<u>4,428,097</u>	<u>100</u>
5110 Cost of sales (Notes 6(5), 7 & 12)	<u>3,389,153</u>	<u>74</u>	<u>3,090,702</u>	<u>70</u>
Gross profit	1,208,915	26	1,337,395	30
5910 Unrealized gain (loss) on intercompany sales	(29,297)	(1)	(43,028)	(1)
5920 Realized gain (loss) on intercompany sales	43,028	1	40,922	1
Net gross profit	<u>1,222,646</u>	<u>26</u>	<u>1,335,289</u>	<u>30</u>
Operating expenses (Notes 6(4)/(13)/(18), 7 & 12)				
6100 Selling expenses	321,994	7	315,085	7
6200 Administrative expenses	119,856	3	110,074	2
6300 Research and development expenses	378,767	8	347,457	8
6450 Expected credit loss (gain on reversal)	-	-	(22,929)	(1)
Total operating expenses	<u>820,617</u>	<u>18</u>	<u>749,687</u>	<u>16</u>
Net operating income	<u>402,029</u>	<u>8</u>	<u>585,602</u>	<u>14</u>
Non-operating income and expenses (Notes 6(7)/(11)/(12)/(19) & 7)				
7100 Interest income	34,407	1	59,077	1
7010 Other income	52,154	1	51,087	1
7020 Other gains and losses, net	(61,899)	(1)	178,315	4
7050 Finance costs	(418)	-	(140)	-
7060 Share of profit of subsidiaries, associates and joint ventures accounted for using the equity method, net	489,574	11	935,369	21
Total non-operating income and expenses	<u>513,818</u>	<u>12</u>	<u>1,223,708</u>	<u>27</u>
Profit (loss) from continuing operations before tax	<u>915,847</u>	<u>20</u>	<u>1,809,310</u>	<u>41</u>
7950 Less: Income tax expense (Note 6(14))	<u>98,362</u>	<u>2</u>	<u>268,640</u>	<u>6</u>
Profit (loss)	<u>817,485</u>	<u>18</u>	<u>1,540,670</u>	<u>35</u>
8300 Other comprehensive income:				
8310 Items that will not be reclassified subsequently to profit or loss (Notes 6(13)/(15)/(12))				
8311 Remeasurements of defined benefit plans	1,690	-	657	-
8316 Unrealized gains (losses) on investments in equity instruments measured at fair value through other comprehensive income	(8,967)	-	(24,398)	(1)
8330 Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using the equity method that will not be reclassified subsequently to profit or loss	(85,175)	(2)	(41,877)	(1)
8349 Income tax related to items that will not be reclassified subsequently to profit or loss	(338)	-	(131)	-
	<u>(92,790)</u>	<u>(2)</u>	<u>(65,749)</u>	<u>(2)</u>
8360 Items that may be reclassified subsequently to profit or loss (Notes 6(15)/(20))				
8361 Exchange differences on translation of foreign operations	(77,418)	(2)	136,236	3
8380 Share of other comprehensive income of associates accounted for using the equity method that may be reclassified subsequently to profit or loss	(3,959)	-	17,623	-
8399 Income tax related to items that may be reclassified subsequently to profit or loss	-	-	-	-
Total items that may be reclassified subsequently to profit or loss	<u>(81,377)</u>	<u>(2)</u>	<u>153,859</u>	<u>3</u>
8300 Other comprehensive income for the year	<u>(174,167)</u>	<u>(4)</u>	<u>88,110</u>	<u>1</u>
Total comprehensive income	<u>\$ 643,318</u>	<u>14</u>	<u>1,628,780</u>	<u>36</u>
Earnings (Loss) per share (NT\$)				
Basic earnings per share (NT\$) (Note 6(18))	<u>\$ 4.63</u>		<u>8.72</u>	
Diluted earnings per share (NT\$) (Note 6(18))	<u>\$ 4.60</u>		<u>8.66</u>	

(Please refer to the accompanying notes to the financial statements)

IEI INTEGRATION CORP
Statement of Changes in Equity
For the Years ended December 31, 2025 and 2024

(Expressed in thousands of NTD)

Code	Share Capital	Retained earnings					Other equity				
		Ordinary Share Capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign operations	Unrealized gain (loss) on financial assets at fair value through other comprehensive income	Total	Total Equity
A1	Balance at January 1, 2024	\$ 1,765,978	845,521	1,902,369	453,579	5,507,775	7,863,723	(435,177)	49,887	(385,290)	10,089,932
D1	Net income for the year	-	-	-	-	1,540,670	1,540,670	-	-	-	1,540,670
D3	Other comprehensive income	-	-	-	-	476	476	153,859	(66,225)	87,634	88,110
D5	Total comprehensive income	-	-	-	-	1,541,146	1,541,146	153,859	(66,225)	87,634	1,628,780
	Appropriation and distribution of retained earnings:										
B1	Legal reserve	-	-	138,258	-	(138,258)	-	-	-	-	-
B5	Cash dividends of ordinary shares	-	-	-	-	(618,092)	(618,092)	-	-	-	(618,092)
B17	Reversal of special reserve	-	-	-	(68,289)	68,289	-	-	-	-	-
	Other changes in capital surplus:										
C7	Changes in equity of associates accounted for using the equity method	-	(7,669)	-	-	-	-	-	-	-	(7,669)
C17	Other changes in capital surplus	-	62	-	-	-	-	-	-	-	62
M3	Disposal of investments accounted for using the equity method	-	(360)	-	-	2,495	2,495	(324)	(2,495)	(2,819)	(684)
M7	Changes in ownership interests in subsidiaries	-	-	-	-	(48,019)	(48,019)	-	-	-	(48,019)
	Balance at December 31, 2024	1,765,978	837,554	2,040,627	385,290	6,315,336	8,741,253	(281,642)	(18,833)	(300,475)	11,044,310
D1	Net income for the year	-	-	-	-	817,485	817,485	-	-	-	817,485
D3	Other comprehensive income	-	-	-	-	1,612	1,612	(81,377)	(94,402)	(175,779)	(174,167)
D5	Total comprehensive income	-	-	-	-	819,097	819,097	(81,377)	(94,402)	(175,779)	643,318
	Appropriation and distribution of retained earnings:										
B1	Legal reserve	-	-	149,563	-	(149,563)	-	-	-	-	-
B5	Cash dividends of ordinary shares	-	-	-	-	(794,690)	(794,690)	-	-	-	(794,690)
B17	Reversal of special reserve	-	-	-	(84,815)	84,815	-	-	-	-	-
	Other changes in capital surplus:										
C7	Changes in equity of associates accounted for using the equity method	-	297,292	-	-	-	-	-	-	-	297,292
C17	Other changes in capital surplus	-	147	-	-	-	-	-	-	-	147
M3	Disposal of investments accounted for using the equity method	-	(29)	-	-	206	206	(43)	(206)	(249)	(72)
Z1	Balance at December 31, 2025	\$ 1,765,978	1,134,964	2,190,190	300,475	6,275,201	8,765,866	(363,062)	(113,441)	(476,503)	11,190,305

(Please refer to the accompanying notes to the financial statements)

IEI INTEGRATION CORP.
Statement of Cash Flows
For the Years ended December 31, 2025 and 2024

(Expressed in thousands of NTD)

	2025	2024
AAAA Cash flows from operating activities:		
A10000 Profit (loss) from continuing operations before tax	\$ 915,847	1,809,310
A20000 Adjustments:		
A20010 Adjustments to reconcile profit (loss):		
A20100 Depreciation expense	43,122	42,844
A20200 Amortization expense	22,585	20,505
A20300 Expected credit loss (gain on reversal)	-	(22,929)
A20400 Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(6,970)	(8,339)
A20900 Interest expense	418	140
A21200 Interest income	(34,407)	(59,077)
A21300 Dividend income	(1,309)	(2,047)
A22400 Share of loss (profit) of subsidiaries, associates and joint ventures accounted for using the equity method	(489,574)	(935,369)
A22500 Loss (gain) on disposal of property, plant and equipment	(375)	(2,580)
A23200 Gain on disposal of investments accounted for using the equity method	(11,023)	(103,534)
A23700 Inventory write-downs and obsolescence losses	75,993	22,329
A24000 Unrealized (realized) intercompany profit	(13,731)	2,106
A24100 Unrealized foreign exchange loss (gain)	1,306	(5,389)
A29900 Other adjustments to reconcile profit (loss)	(94)	-
A20010 Total adjustments to reconcile profit (loss)	<u>(414,059)</u>	<u>(1,051,340)</u>
A30000 Changes in operating assets and liabilities:		
A31115 Decrease (increase) in financial assets at fair value through profit or loss	276,577	(31,010)
A31150 Decrease (increase) in accounts receivable	81,743	(233,604)
A31160 Decrease (increase) in accounts receivable from related parties	32,912	24,856
A31190 Decrease (increase) in other receivables from related parties	5,541	5,496
A31200 Decrease (increase) in inventories	(682,534)	(86,781)
A31240 Decrease (increase) in other current assets	(26,392)	(28,412)
A31990 Decrease (increase) in other operating assets	(46)	(97)
A32000 Changes in operating liabilities:		
A32125 Decrease in contract liabilities	23,893	36,686
A32150 Increase (decrease) in accounts payable	228,615	(111,728)
A32160 Increase (decrease) in accounts payable to related parties	(90,243)	110,722
A32180 Increase (decrease) in other payables	7,197	(23,469)
A32190 Increase (decrease) in other payables to related parties	(14,511)	11,184
A32230 Increase (decrease) in other current liabilities	4,287	(10,768)
A30000 Total changes in operating assets and liabilities	<u>(152,961)</u>	<u>(336,925)</u>
A20000 Total adjustments	<u>(567,020)</u>	<u>(1,388,265)</u>
A33000 Cash inflow (outflow) generated from operations	348,827	421,045
A33100 Interest received	38,084	61,276
A33200 Dividends received	400,609	395,786
A33300 Interest paid	(418)	(140)
A33500 Income taxes refund (paid)	(165,039)	(283,879)
AAAA Net cash flows from operating activities	<u>622,063</u>	<u>594,088</u>

IEI INTEGRATION CORP.
Statement of Cash Flows (continued)
For the Years ended December 31, 2025 and 2024

(Expressed in thousands of NTD)

		2025	2024
BBBB	Cash flows from investing activities		
B00010	Acquisition of financial assets at fair value through other comprehensive income	-	(15,000)
B01800	Acquisition of investments accounted for using the equity method	-	(78,689)
B01900	Disposal of investments accounted for using the equity method	16,690	146,300
B02700	Acquisition of property, plant, and equipment	(756,812)	(18,465)
B02800	Proceeds from disposal of property, plant and equipment	-	3,656
B04500	Acquisition of intangible assets	(26,035)	(15,167)
B06600	Decrease (increase) in other financial assets	365,520	(139,636)
B06700	Decrease (increase) in other non-current assets	(23,788)	(395)
BBBB	Net cash flows from (used in) investing activities	<u>(424,425)</u>	<u>(117,396)</u>
CCCC	Cash flows from financing activities		
C04020	Payments of lease liabilities	(7,301)	(6,871)
C04500	Cash dividends paid	(794,690)	(618,092)
C09900	Other financing activities	147	62
CCCC	Cash flows from (used in) financing activities	<u>(801,844)</u>	<u>(624,901)</u>
EEEE	Net increase (decrease) in cash and cash equivalents	(604,206)	(148,209)
E00100	Cash and cash equivalents at beginning of period	899,393	1,047,602
E00200	Cash and cash equivalents at end of period	<u>\$ 295,187</u>	<u>899,393</u>

(Please refer to the accompanying notes to the financial statements)

IEI Integration Corp.
2025 Profit Distribution Table

Unit: NT\$

Item	Amount
Beginning unappropriated retained earnings	\$ 5,455,899,749
Add: Net profit after tax	817,485,047
Add: Actuarial gains and losses adjusted into retained earnings	1,351,700
Add: The recognition of actuarial gains and losses of Associates accounted for Using Equity Method	260,075
Add: Disposal of investments on adjustment retained earnings accounted for using the equity method	205,217
Less: Legal reserve	(81,930,204)
Add: Reversal of special reserve	(176,028,312)
Total distributable earnings	6,017,243,272
Distribution:	
Cash dividend of common stock (NT\$3.5 per share)	(618,092,265)
Ending unappropriated retained earnings	\$ 5,399,151,007

Chairman:
Meiji Chang

General Manager:
Jordan Jiang

Account Officer:
Iris Wei

Articles of Incorporation

Chapter 1

General Provisions

- Article 1: The Company shall be incorporated under the Company Act of the Republic of China, and is named IEI Integration Corp.
- Article 2: The scope of business of the Company shall be as follows:
1. CC01010 Manufacture of Power Generation, Transmission and Distribution Machinery
 2. CC01080 Manufacture of Electronic Parts and Components
 3. CC01101 Manufacture of Restrained Telecom Radio Frequency Equipment and Materials
 4. CC01110 Manufacture of Computers and Peripheral Equipment
 5. CC01120 Manufacture and Reproduction of Recorded Media
 6. I301010 Information Software Services
 7. F401010 International Trade
 8. F401021 Import of Controlled Telecommunications Radio-Frequency Devices
 9. CF01011 Manufacture of Medical Devices
 10. F108031 Wholesale of Medical Devices
 11. F208031 Retail Sale of Medical Equipment
 12. F118010 Wholesale of Computer Software
 13. F218010 Retail Sale of Computer Software
 14. I301020 Data Processing Services
 15. I301030 Digital Information Supply Services
 16. F601010 Intellectual Property
- ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 2-1: The Company may provide external endorsement and guarantee for the businesses and investment.
- Article 2-2: The Company's total investment amount is unrestricted from Company Act, Article 13, and may exceed forty percent of the paid in capital.
- Article 3: The Company shall have its head office in New Taipei City, the Republic of China, and may, pursuant to a resolution adopted at the meeting of the Board of Directors, set up branch offices within or outside the territory of the Republic of China when deemed necessary.
- Article 4: (deleted)

Chapter 2

Capital Stock

- Article 5: The Company has a total capital of NT\$ 3.5 billion, divided into 350 million shares with a par value of NT\$10 per share, issued in stages by the Board of Directors. Out of which, NT\$100 million is divided into 10 million shares with a par value of NT\$ 10 per share, reserved for use when the stock option certificates are exercised.
- Article 6: In accordance with the law, the ones that the Company transfers the acquired shares, issues employee stock option certificates, subscribes new shares, and issues restricted stocks to employees all meet the certain conditions or are employees of subsidiary companies. The certain conditions would be set by the Board of Directors.
- Article 7: The Company may issue shares without printing share certificate(s). However, the registration shall be made to centralized securities depository institution.
- Article 8: Registration for transfer of shares shall be suspended sixty (60) days immediately before the date of regular meeting of shareholders, and thirty (30) days immediately before the date of any special meeting of shareholders, or within five (5) days before the day on which dividend, bonus, or any other benefit is scheduled to be paid by the

Company.

Article 8-1: If the Company intends to issue employee stock option certificates at a price lower than the market price, such issuance shall comply with Article 56-1 and Article 76 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, and shall be approved by the shareholders' meeting before issuance.

Article 8-2: If the Company intends to transfer the repurchased shares to employees at a price lower than the average repurchase price, such transfer shall comply with Article 10-1 and Article 13 of the Regulations Governing the Repurchase of Shares of Listed and OTC Companies. The transfer shall be carried out after a latest resolution by the shareholders' meeting (attended by shareholders holding more than half of the issued shares and approved by more than two thirds of the attended shareholders' voting rights).

Chapter 3 Shareholders' Meeting

Article 9: Shareholders' meeting of the Company are of two kinds: (1) regular meeting and (2) special meeting. Regular meetings shall be convened at least once a year by the Board of Directors according to the law within six months after close of each fiscal year. Special meetings shall be convened whenever necessary according to the laws and regulations.

When holding shareholders' meeting, the Company shall use virtual meetings or other ways announced by the central executive authority.

Article 10: When a shareholder is unable to attend a shareholders' meeting due to certain circumstances, they may appoint a proxy to attend the meeting on their behalf in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholders' meetings of Public Companies.

Article 11: Unless otherwise provided by law or regulation, our shareholders are entitled to one vote for each share held.

Article 12: Except otherwise provided by the Company Act, the resolutions of shareholders shall be adopted by the concurrence of a majority of the votes held by shareholders present in the meeting, representing more than one half of the total issued shares of the Company. According to the authority, the Company's shareholders may exercise their voting rights electronically. Shareholders who exercise their voting rights electronically are deemed to be present in person, and all related matters will be handled in accordance with legal regulations.

Chapter 4 Directors and Audit Committee

Article 13: The Company shall have five to seven Directors, each serving a term of three years. Directors shall be elected under the candidates nomination system, with the shareholders' meeting electing from among the candidates listed, and may be eligible for re-election.

Among the Directors specified in the preceding paragraph, the number of independent directors shall be no fewer than three and shall not be less than one-third of the total number of Directors. Matters concerning the professional qualifications, shareholdings, restrictions on concurrent positions, nomination and election methods, and other compliance requirements for independent directors shall be governed by the relevant regulations of the competent authority.

Article 13-1: The Company may establish an Audit Committee in accordance with the Securities and Exchange Act, composed of all independent directors.

The Audit Committee is responsible for performing the duties of a supervisor stipulated in Company Act, Securities and Exchange Act, and other legal regulations, and shall comply with relevant laws and company regulations.

- Article 13-2: When convening a Board of Directors meeting, the agenda shall be stated and notice shall be given to each director at least seven days in advance. In case of an emergency, the meeting may be convened at any time without prior written notice. The notice mentioned in the preceding paragraph may be given by means of written document, fax or email.
- Article 14: The Directors shall constitute the Board of Directors and shall elect one Chairman of the Board from among themselves by a majority at a meeting attended by at least two thirds of the Directors. The Chairman shall externally represent the Company.
- Article 15: In case the Chairman of the Board of Directors is on leave or absent or cannot exercise their power and authority for any cause, a delegate shall be appointed in compliance with Article 208 of the Company Act. In case that the director is unable to attend, they shall issue a letter of attorney, specifying the scope of authority of reasons for convening the meeting, authorizing other directors to attend the Board of Directors on their behalf. However, the authorization is limited to one person only. The delegate of directors shall be appointed in compliance with Article 205 of the Company Act.
- Article 16: The resolution of the Board of Directors shall require over a half of the attendance of directors, and over a half of the agreement of attended directors, except as other regulations provided by the Company Act.
- Article 16-1: The Company shall purchase liability insurance for directors to mitigate the risk of being sued by shareholders or other stakeholders for carrying out their duties in accordance with the law.
- Article 16-2: The remuneration of the Chairman and directors of the Company shall be authorized by the Board of Directors based on their level of involvement and value contributed to the Company's operations, taking into account the usual industry standards.

Chapter 5 Managers

- Article 17: In accordance with the Board of Directors' resolution, the Company has established the position of President to be fully in charge of the operation and the decision making of the company and its associated. The company has CEO, deputy CEO, associate general manager, manager and other professional titles. The appointment, dismissal, and compensation of the aforementioned managers shall be handled in accordance with the provisions of the Company Act. The appointment and dismissal of the CEO are nominated by the Chairman of the Board, while the appointment and remuneration of managers other than the CEO are proposed by the CEO.

Chapter 6 Accounting

- Article 18: After the close of each fiscal year, the following reports shall be prepared by the Board of Directors, and in accordance with the law, shall be submitted to the regular meeting of shareholders for acceptance.
1. Business Report
 2. Financial Statements
 3. The surplus earning distribution or loss offsetting proposals
- Article 19: If the Company has profits in a fiscal year, it shall allocate 5% to 20% thereof as employee remuneration, to be distributed in the form of shares or cash as resolved by the Board of Directors. The recipients of such distribution shall include employees of subsidiary companies who meet certain conditions, which shall be prescribed by the Board of Directors. The Company may, by resolution of the Board of Directors, allocate an amount not exceeding 3% of the aforesaid profits as directors' remuneration. However, where the Company has accumulated deficits, an amount shall first be reserved to offset such deficits.

Of the employee remuneration referred to in the preceding paragraph, no less than 5% shall be allocated for distribution to grassroots employees.

The distribution of employee remuneration and directors' remuneration shall be reported to the shareholders' meeting.

Article 20: If there is any surplus in the Company's annual final accounts, the tax shall be paid first, followed by the offset of previous losses. Then, 10% shall be allocated as the legal surplus reserve. After making provisions or reversing the special surplus reserve in accordance with the law, if a balance remained, the balance shall be combined with the accumulated undistributed earnings, and the Board of Directors shall propose a profit distribution plan and submit it to the shareholders' meeting for resolution.

Article 20-1: The Company is currently in a period of business growth. In order to respond to the overall industry environment and the need for business expansion, future dividend payments will be based on the Company's medium and long-term financial capital budget planning to balance the dividend policy. The goal is to pursue a stable and sustainable development. After accounting the annual after tax profits, the Company shall allocate the legal surplus reserves in accordance with the provisions of the Articles of Incorporation. As for shareholder dividends, the Board of Directors shall consider factors such as past payment status, industry standards, and future operating capabilities to formulate a proposal. Shareholder dividends shall not exceed 90% of the accumulated distributable profits, and the cash dividend portion shall not be less than 5% of the shareholder dividend.

Article 20-2: (deleted)

Chapter 7 Supplementary Provisions

Article 21: In regard to all matters not provided for in these articles, the Company Act shall govern.

Article 21-1: (deleted)

Article 22: These Articles of Incorporation were established on April 14, 1997. The first amendment was made on May 8, 1997. The second amendment was made on October 4, 1997. The third amendment was made on May 26, 1998. The fourth amendment was made on June 28, 1998. The fifth amendment was made on October 29, 1998. The sixth amendment was made on June 30, 1999. The seventh amendment was made on October 18, 1999. The eighth amendment was made on April 15, 2000. The ninth amendment was made on June 21, 2001. The tenth amendment was made on April 22, 2002. The eleventh amendment was made on June 27, 2003. The twelfth amendment was made on June 15, 2004. The thirteenth amendment was made on June 14, 2005. The fourteenth amendment was made on June 14, 2006. The fifteenth amendment was made on June 15, 2007, with the Article 8-1 and Article 8-2 amendment taking effect on the date of January 1st, 2008. The sixteenth amendment was made on June 13, 2008. The seventeenth amendment was made on June 10, 2009. The eighteenth amendment was made on June 14, 2010. The nineteenth amendment was made on June 10, 2011. The twentieth amendment was made on June 12, 2012. The twenty-first amendment was made on August 7, 2012. The twenty-second amendment was made on June 17, 2013. The twenty-third amendment was made on June 15, 2016. The twenty-fourth amendment was made on June 16, 2017. The twenty-fifth amendment was made on June 12, 2020. The twenty-sixth amendment was made on June 16, 2023. The twenty-seventh amendment was made on May 29, 2025.

Rules of Procedure for Shareholders' Meetings

- Article 1: Purpose
To establish a strong governance system and sound supervisory capabilities for the Company's shareholders' meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies.
- Article 2: Procedures include the following:
The rules of procedures for the Company's shareholders' meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.
- Article 3: Convening shareholders' meetings and shareholders' meeting notices
Unless otherwise provided by law or regulation, the Company's shareholders' meetings shall be convened by the Board of Directors.
Changes to how the Company convenes its shareholders' meeting shall be resolved by the Board of Directors, and shall be made no later than mailing of the shareholders' meeting notice.
In the event of a shareholder meeting conducted a virtual conference, except otherwise stipulated in the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall be included in the articles and decided by the board of directors that resolutions of the virtual shareholders meeting must be implemented with the attendance of at least two-thirds of the directors and the approval of the majority of the attending directors.
The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a regular shareholders' meeting or 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS 21 days before the date of the regular shareholders' meeting or 15 days before the date of the special shareholders' meeting. If, however, the Company has the paid in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders' meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders' meeting. In addition, before 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting handbook and supplemental meeting materials and made them available for review by shareholders at any time. The meeting handbook and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.
The Company shall make the meeting handbook and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting:
- I. For physical shareholders' meetings, to be distributed on site at the meeting.
 - II. For hybrid shareholders' meetings, to be distributed on site at the meeting and shared on the virtual meeting platform.
 - III. For virtual only shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

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

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

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

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

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

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

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

Article 4: Commission of attendance at shareholders' meeting and authorization

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

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

cancel the previous proxy appointment.

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

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

Article 5: Principles determining the time and place of a shareholders' meeting

The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

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

Article 6: Preparation of documents such as the attendance book

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

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

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

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

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

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting. In the event of a virtual shareholders' meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.

If the shareholders' meeting is conducted via video conference, shareholders who wish to attend the meeting virtually must register with the company at least two days prior to the meeting.

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

Article 6-1: Convening virtual shareholders' meetings and particulars to be included in shareholders' meeting notice

To convene a virtual shareholders' meeting, the Company shall include the following particulars in the shareholders' meeting notice:

- IV. How shareholders attend the virtual meeting and exercise their rights.
- V. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
 - (I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
 - (II) Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
 - (III) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.
 - (IV) Actions to be taken if the outcome of all proposals has been announced and questions and motions have not been carried out.
- VI. To convene a virtual shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified. Except for the provisions of Article 44-9, paragraph 6, of the Regulations Governing the Administration of Shareholder Services of Public Companies, at least connection equipment and necessary assistance shall be provided, and the period during which shareholders may apply to the company and other relevant matters to be noted by shareholders shall be specified.

Article 7: The chair and non-voting participants of a shareholders' meeting

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

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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

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

Article 8: Documentation of a shareholders' meeting by audio or video

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

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

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

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

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

Article 9: Calculation of numbers of shares for shareholders' meeting attendance and meetings

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

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting

platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.

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

Article 10: Discussion of Proposals

If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on each separate proposal in the agenda (including questions and motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting. The provisions of the preceding paragraph apply *mutatis mutandis* to a shareholders' meeting convened by a party with the power to convene that is not the Board of Directors.

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

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

Article 11: Shareholder speech

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

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

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

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

When a juristic person shareholder appoints two or more representatives to attend a

shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.

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

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

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

Article 12: Calculation of voting shares and recusal system

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

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

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

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

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

Article 13: Way of voting on a proposal, vote monitoring and counting

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

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

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

After a shareholder has exercised voting rights by correspondence or electronic

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

Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

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

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

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

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

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

When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.

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

Article 14: Election Matters

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

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

Article 15: Meeting Minutes and Signing Matters

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

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

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

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

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

Article 16: Public Disclosure

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

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

If matters put to a resolution at a shareholders' meeting constitute material

information under applicable laws or regulations or under Taiwan Stock Exchange Corporation regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17: Maintaining order at the meeting place
Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.

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

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

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

Article 18: Recess and resumption of a shareholders' meeting

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

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

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

Article 19: Disclosure of information at virtual meetings

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

Article 20: Location of the chair and secretary of virtual only shareholders' meeting

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

Article 21: Handling of disconnection

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

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

For a meeting to be postponed or resumed as described in the preceding paragraph,

shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.

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

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

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

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

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

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

Article 22: Handling of digital divide

When convening a virtual only shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online. Except for the provisions of Article 44-9, paragraph 6, of the Regulations Governing the Administration of Shareholder Services of Public Companies, at least connection equipment and necessary assistance shall be provided, and the period during which shareholders may apply to the company and other relevant matters to be noted by shareholders shall be specified.

Article 23: These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be affected in the same manner.

Procedures for Election of Directors

- Article 1: To ensure that the election of directors is conducted in a fair, impartial, and open manner, these Procedures are established in accordance with Articles 21 and 41 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies."
- Article 2: Unless otherwise provided by laws, regulations, or the Company's Articles of Incorporation, the election of the Company's directors shall be conducted in accordance with these Procedures.
- Article 3: The election of the Company's directors shall take into account the overall configuration of the Board of Directors. The composition of the Board members shall be diversified, and a suitable diversity policy shall be developed based on the Company's operations, business type, and development needs. Such policy should include, but not be limited to, standards in the following two dimensions:
1. Basic conditions and values: Gender, age, nationality, and culture, etc.
 2. Professional knowledge and skills: Professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience, etc.
- Board members shall generally possess the knowledge, skills, and literacy necessary to perform their duties. The Board as a whole shall possess the following abilities:
1. Operational judgment ability.
 2. Accounting and financial analysis ability.
 3. Management ability.
 4. Crisis management ability.
 5. Industry knowledge.
 6. International market perspective.
 7. Leadership ability.
 8. Decision-making ability.
- More than half of the directors shall not be the spouse or a relative within the second degree of kinship of each other.
- Article 4: The qualifications and election of the Company's independent directors shall comply with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and shall be handled in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies."
- Article 5: The election of the Company's directors shall be conducted using the candidate nomination system as stipulated in Article 192-1 of the Company Act.
- If the number of directors falls below five due to the discharge of a director for any reason, the Company shall hold a by-election at the next shareholders' meeting. However, if the number of vacancies reaches one-third of the total number of directors specified in the Articles of Incorporation, the Company shall convene an extraordinary shareholders' meeting within 60 days from the date of occurrence to hold a by-election.
- If the number of independent directors falls below the minimum required by Article 14-2, Paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders' meeting. If all independent directors are discharged, an extraordinary shareholders' meeting shall be convened within 60 days from the date of occurrence to hold a by-election.

- Article 6: The Company's directors shall be elected by a cumulative voting system with names recorded. Attendance card numbers may be printed on the ballots to represent the names of the voters. In the election of the Company's directors, each share shall have the same number of voting rights as the number of directors to be elected, and the voting rights may be concentrated on one candidate or distributed among several candidates. Shareholders may choose to exercise their voting rights via either electronic voting or in-person voting. Shareholders who choose to exercise their voting rights via electronic voting shall do so on the electronic voting platform designated by the Company.
- Article 7: The election of directors and independent directors shall be held simultaneously for the number of seats stipulated in the Articles of Incorporation and approved by the Board of Directors, but the voting rights shall be calculated separately. Candidates who receive the highest number of votes representing the voting rights shall be elected sequentially. If two or more candidates receive the same number of votes and the number of candidates exceeds the specified seats, the winner shall be determined by drawing lots. The Chairman shall draw lots on behalf of any candidate who is not present.
- Article 8: Before the election begins, the Chairman shall designate several proctors, who must be shareholders, and several tellers to perform their respective duties. The ballot boxes shall be prepared by the Board of Directors and publicly inspected by the proctors before voting.
- Article 9: The ballots shall be prepared and issued by the Board of Directors, numbered according to the attendance card, and include the number of voting rights. They shall be distributed to shareholders attending the shareholders' meeting.
- Article 10: Voters shall fill in the candidate's account name or name in the "Candidate" column of the ballot. However, when a government or juristic person shareholder is the candidate, the name of the government or juristic person shall be filled in, or both the name of the government or juristic person and the name of its representative may be filled in. If there are several representatives, their names shall be filled in separately.
- Article 11: A ballot shall be invalid under any of the following circumstances:
1. The ballot was not prepared by a person with the right to convene the meeting.
 2. A blank ballot is cast into the ballot box.
 3. The handwriting is blurred and illegible or has been altered.
 4. The candidate filled in does not match the list of director candidates.
 5. Other text is written on the ballot in addition to the candidate's account name or name.
 6. Two or more candidates are filled in on the same ballot.
- Article 12: The ballots shall be counted immediately after the voting is completed, and the results, including the list of elected directors, shall be announced by the Chairman on the spot. The ballots for the aforementioned election shall be sealed and signed by the proctors and kept in proper custody for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.
- Article 13: The Board of Directors of the Company shall issue a notice of election to the elected directors.
- Article 14: These Procedures shall be implemented after approval by the shareholders' meeting. The same shall apply to any amendments.

Shareholdings of Directors

As of date March 27, 2026

Position	Name	Current shareholding
Chairman	QNAP Systems, Inc. Representative: Meiji Chang	13,367,140
Director	Jordan Jiang	205,374
Director	Ying-Yin Li	2,102,759
Independent Director	In-Chyuan Ho	-
Independent Director	Jia-Lien Hsu	-
Independent Director	Wen-Pao Lo	-
The combined shareholding of all supervisors		15,675,273
The minimum required combined shareholding of all supervisors		10,595,867

Note 1: Book closure date: March 27, 2025 ~ May 25, 2025

Note 2: Paid in capital: NT\$1,765,977,900; Total number of outstanding shares: 176,597,790 shares