

Stock Code: 6462



Egis Technology Inc.

2025 Annual General Meeting Meeting Handbook

Time: June 25, 2025 (Wednesday) at 9 a.m.

Venue: 2F, No. 327, Section 1, Tiding Boulevard, Neihu District, Taipei City (Lily Conference)

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I. Meeting Procedures

1. Announce Start of Meeting
2. Speech by Chairman
3. Reporting Items
4. Matters for Ratification
5. Matters for Discussion
6. Election Matters
7. Other Proposals
8. Extemporaneous Motions
9. Adjournment of Meeting

II. Meeting Agenda

Shareholders meeting will be held by means of :physical shareholders meeting

Time: June 25, 2025 (Wednesday) at 9 a.m.

Venue: 2F, No. 327, Section 1, Tiding Boulevard, Neihu District, Taipei City (Lily Conference)

1. Announce Start of Meeting

2. Speech by Chairman

3. Reporting Items

1. 2024 Annual Business Report.
2. Review of the Company's 2024 Annual Financial Statements and Reports by the Audit Committee.
3. The report on the implementation of the company's sound operational plan.
4. Report on the handling of private placement securities.
5. Report on the company's establishment of the "Sustainable Development Practices Code."
6. Report on the share conversion payment consideration with Inpsytech, Inc.

4. Matters for Ratification

1. Ratify the 2024 Annual Financial Statements.
2. Ratify the 2024 Deficit Compensation .

5. Matters for Discussion

1. The Company proposes to issue common shares by private placement for cash capital injection.

2. Amendment to some clauses in “Procedures for Endorsements and Guarantees” of the Company.
3. Amendment to some clauses in “Articles of Incorporation” of the Company.
4. Discuss and handle the share release plan of " Inpsytech, Inc."
6. Election Matters: By-election of a Company Director.
7. Other Proposals: The lifting of non-compete restrictions for directors of the Company.
8. Extempore Motion
9. Adjournment of Meeting

III. Reporting Items

Proposal 1

Subject matter: 2024 Annual Business Report.

Explanation: Please refer to Exhibit 1 of this Handbook for the 2024 Annual Business Report.

Proposal 2

Subject matter: Review of the Company's 2024 Annual Financial Statements and Reports by the Audit Committee.

Explanation: Please refer to Exhibit 2 of this Handbook for the Audit Committee's 2024 Annual Audit Report.

Proposal 3

Subject matter: The report on the implementation of the company's sound operational plan.

Explanation: (1) Pursuant to the letter dated July 3, 2024, from the Taipei Exchange (TPEX), approving the registration and effectiveness of the capital increase through issuance of 14,111,000 common shares for the acquisition of Qianzhan Technology Co., Ltd., the implementation status of the sound operational plan must be reported to the shareholders' meeting.

(2) Please refer to Exhibit 3 for details regarding the implementation of the Company's sound operational plan.

Proposal 4

Subject matter: Report on the handling of private placement securities.

Explanation: (1) Please refer to Exhibit 4 for the status of the Company's private placement of securities.

(2) The private placement of securities in 2024 has been conducted

in two tranches, totaling 2,868 thousand shares. The remaining quota of 7,132 thousand shares will not be pursued further.

Proposal 5

Subject matter: Report on the company's establishment of the "Sustainable Development Practices Code."

Explanation: In line with the GreTai Securities Market's (GTSM) initiative to promote sustainable development and with reference to the "Corporate Sustainability Best Practice Principles for TWSE/TPEX Listed Companies," the Company has established its own "Corporate Sustainability Best Practice Principles." Please refer to Exhibit 5.

Proposal 6

Subject: Report on the consideration paid for share conversion of Inpsytech, Inc.

Explanation:

- (I) Our company and Inpsytech Inc. held respective board meetings on January 15, 2024, and approved a share exchange agreement in which cash and new shares issued by our company were used as consideration to acquire 100% of the issued shares of Inpsytech. The consideration for this share conversion was NT\$179.48 in cash for each common share of Inpsytech and 0.959341032 newly issued common shares of the Company.
- (II) The Company issued 14,111,000 new shares for capital increase, and acquired 100% of the shares of Inpsytech through share swap arrangement. The proposal to make Inpsytech a wholly-owned subsidiary of the Company has been approved by the Taipei Exchange (hereinafter referred to as the TPEX) in its letter No. 1130201401 dated June 6, 2024, and has been declared effective by the TPEX in its letter No. 1130005160 dated July 3, 2024. This capital increase proposal has been approved by the Ministry of Economic Affairs on August 15, 2024 with the approval No. 11330141650, and

has been approved by the TPEx for listing on the OTC market on August 23, 2024.

- (III) This is implemented in accordance with Article 29, Paragraph 6 of the Business Mergers and Acquisitions Act, and according to law, no approval from the shareholders' meeting is required. We would like to report the relevant implementation circumstances to the shareholders.

IV. Matters for Ratification

Proposal 1

Proposed by the Board of Directors

Subject matter: Ratify the 2024 Annual Financial Statements.

Explanation: (1) The Company's financial statements for the year 2024 have been audited by Pei-Chuan Huang and Hui-Lin Pan, Certified Public Accountants of PricewaterhouseCoopers Taiwan, who have issued an audit report.

(2) The 2024 Business Report and the aforementioned financial statements have been reviewed by the Audit Committee and are submitted to the Annual General Meeting of Shareholders for approval in accordance with the law.

(3) Please refer to Exhibit 1 and 6 for the related documents.

Resolution:

Proposal 2

Proposed by the Board of Directors

Subject matter: Ratify the 2024 Deficit Compensation.

Explanation: (1) The Company has completed the preparation of its 2024 financial statements. The net loss after tax for the year amounted to NT\$1,023,466,816. It is proposed that no dividend be distributed for the year 2024.

(2) Please refer to Exhibit 7 of this Handbook for the 2024 Deficit Compensation Statement, and it is submitted for ratification.

Resolution:

V. Matters for Discussion

Proposal 1

Proposed by the Board of Directors

Subject matter: The Company proposes to issue common shares by private placement for cash capital injection.

Explanation:

- I. In order to cooperate with the development of the company, strengthen the long-term cooperative relationship with strategic partners and the competitiveness of the company, In accordance with Article 43-6 of the Securities and Exchange Act and relevant laws and regulations, it is proposed to issue common shares by a private placement for capital injection, with the total number of issued shares limited to no more than 10,000,000 shares, to be divided into five tranches within one year from the date of the resolution of the shareholders' meeting.
- II. In accordance with Article 43-6 of the Securities and Exchange Act and the "Directions for Public Companies Conducting Private Placements of Securities", the following shall be explained:

(1). The basis and rationale of the private placement pricing:

- A. For the basis of private placement price of common shares, it shall be the higher of the following two calculations, and the price should be set at no less than 80% of the reference price.
 - a. The simple average closing price of the common shares of the TWSE listed or TPEX listed company for either the 1, 3, or 5 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction.
 - b. The simple average closing price of the common shares of the TWSE listed or TPEX listed company for the 30 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction.
- B. It is proposed that the actual price determination date and actual issuance price of privately placed common shares be submitted to the shareholders' meeting for approval, and the board of directors be

authorized to fix it within the range of not less than the percentage approved by resolution at the shareholders' meeting and not less than NTD 10 per share, depending on future market conditions and the selection of strategic investors.

- C. The above-mentioned basis for private placement pricing is in line with the "Directions for Public Companies Conducting Private Placements of Securities", and considering the future outlook of the Company and the fact that there are strict restrictions on the timing, target and quantity of the transfer of the private placement of securities, and that the Company is not allowed to file to the competent authorities for supplemental public offering and listing within the three years after delivery, in addition to factors such as lower liquidity, the private placement pricing in this case should be reasonable and will not have a significant impact on shareholders' equity.

(2). The method for selecting the specific persons:

- A. The private placement of common shares are limited to specific persons who comply with Article 43-6 of the Securities and Exchange Act and the provisions of the Financial Supervisory Commission's letter No. 1120383220 of September 12, 2023.
- B. At present, the Company has not determined a placee, but the selection method of the placee, as well as the purpose, necessity and expected benefits are described as follows:
- a. Selection method and purpose:
The selection of applicants is based on the principle of adding value to the company, and priority is given to those who can directly or indirectly improve the business performance of the company's future operations.
 - b. Necessity & Expected benefits:
Applicants use their own experience, technology, knowledge, brand or reputation to assist the company in improving technology, reducing costs, expanding market development or strengthening the relationship between suppliers and customers.

(3). Necessity for conducting private placement:

- A. Reasons for not using a public offering: Since private placement is a quick and easy way to raise capital in a timely manner and has restrictions on transfer, it is more likely to ensure long-term business development. Therefore, the Company will not adopt public offering and proposes to conduct private placement for capital injection.
- B. Private placement quota: Limited to a maximum of 10,000,000 shares, to be divided into five tranches within one year from the date of the resolution of the shareholders' meeting.
- C. Estimated number of private placements, funds utilization and expected benefits:

Estimated No. of Times	Estimated No. of Private Placement Shares	Funds Utilization	Projected Benefits
First Time	2,000,000 shares	To strengthen working capital, improve financial structure, or meet future funding needs for development.	To enhance the company's financial structure, improve operational effectiveness, and overall competitiveness, which will positively benefit shareholder equity.
Second Time	2,000,000 shares		
Third Time	2,000,000 shares		
Fourth Time	2,000,000 shares		
Fifth Time	2,000,000 shares		
For the above-mentioned private placement, the number of unissued shares may be combined with the next issuance, and the total number of shares to be issued shall not exceed 10,000,000.			

- (4). Whether a significant change in managerial control within one year prior to the board of directors' resolution to enter into a private placement or

the introduction of a strategic investor in a private placement will result in a significant change in managerial control: The Company will evaluate the selection of the placee based on the principle that there will be no significant change in managerial control.

- III. The rights and obligations of this private placement of common shares are the same as those of the Company's issued common shares, except that, pursuant to Article 43-8 of the Securities and Exchange Act, the securities issued in this private placement shall not be freely transferable within three years after delivery, except under certain circumstances as provided by law. The Company intends to make a supplemental public offering and apply for the listing (OTC) trading of the private placement of securities to the competent authorities in accordance with the relevant laws and regulations three years after the delivery of the private placement of negotiable securities.
- IV. The main contents of the private placement plan, in addition to the private placement pricing, include but are not limited to the actual number of shares to be issued, the issuance price, the conditions for issuance, the amount raised, the project(s) under the plan, the projected progress of funds utilization, the expected benefits to be generated, and other related matters that are not yet completed. If changes or amendments are required due to alterations in laws, or due to the regulations of competent authorities or the impact of operational assessments or objective circumstances, it is proposed that the Board of Directors be authorized to exercise its full discretion in accordance with the prevailing market conditions.
- V. In connection with the private placement of common shares, it is proposed at the Shareholders' Meeting that authorization be granted to the board chairman or his/her designee to sign, negotiate and amend all deeds and documents relating to the private placement of common shares on behalf of the Company, and to handle all necessary matters in connection with the private placement issuance of common shares for the Company.
- VI. In accordance with Article 43-6 of the Securities and Exchange Act, please refer to the Market Observation Post System website (URL: <http://mops.twse.com.tw/>) and the Company's website (URL: <http://www.egistec.com>.) for details of the matters to be specified in the Company's private placement of securities.
- VII. The proposal will be submitted to the 2025 Annual Shareholders' Meeting

for discussion after approval is granted by the Board of Directors.

VIII. Submit for resolution.

Resolution:

Proposal 2

Proposed by the Board of Directors

Subject matter: Amendment to some clauses in “Procedures for Endorsements and Guarantees” of the Company.

Explanation:

I. In reference to the practices of peer companies and considering the operational needs of the Group, it is proposed to revise the authorized limit for the Chairman to approve endorsements and guarantees in advance. Please refer to Appendix 8 for a comparison table of the amended provisions.

II. Submit for resolution.

Resolution:

Proposal 3

Proposed by the Board of Directors

Subject matter: Amendment to Certain Provisions of the Company's Articles of Incorporation.

Explanation:

I. To comply with relevant provisions of the Company Act and the Securities and Exchange Act, certain articles of the Company's Articles of Incorporation are proposed to be amended. Please refer to Appendix 9 for the comparison table of the amendments.

II. Submit for resolution.

Resolution:

Proposal 4

Proposed by the Board of Directors

Subject: Discuss and handle the share release plan of Inpsytech, Inc.

Explanation: (1) To support the operational development of the subsidiary Inpsytech, attract and retain necessary professional talent, and comply with the regulatory requirements for applying for a stock listing (or OTC listing), the Company must reduce its

shareholding in Inpsytech to below 70% prior to the application for the stock listing (or OTC listing). Furthermore, at the time of Inpsytech's listing (or OTC trading), the combined shareholding of the Company, its subsidiaries, the directors, supervisors, representatives of the aforementioned entities, as well as shareholders holding more than 10% of the total shares and their related parties, must not exceed 70% of Inpsytech's total issued shares. To achieve the planned equity dispersion required for a future stock listing (or OTC listing) while maintaining control over Inpsytech, the Company may, during Inpsytech's capital increase and issuance of new shares (if any) prior to listing, release shares and/or waive subscription rights in full or in part. Additionally, the Company may dispose of part of its shareholding in Inpsytech either in a single transaction or in multiple phases using the following methods:

1. Waiver of subscription for cash capital increase

The issue price of the cash capital increase of Inpsytech shall not be lower than the net asset value per share as stated in the most recent financial statements audited and certified or reviewed by a certified public accountant, prior to the board of directors of Inpsytech resolving the cash capital increase. However, if the stock is already traded over-the-counter by a securities firm, in addition to being no lower than the aforementioned net asset value, it shall also be determined based on the then current market price. In consideration of the operational development of Inpsytech, the attraction and retention of professional talent to improve operating performance, in addition to reserving 10–15% of the number of shares from the cash capital increase in accordance with the law for subscription by Inpsytech's employees, which shall be set aside for public issuance and underwriting in accordance with Article 28-1 of the Securities and Exchange Act and relevant laws and regulations, the Company may waive the subscription for Inpsytech's shares from the cash capital increase, and the Company's qualified

shareholders shall have priority to subscribe. The aforementioned eligible shareholders of the Company refer to those shareholders whose names are recorded in the shareholders' register as of the most recent book closure date prior to the subscription period for Inpsytech's cash capital increase, and who, based on their recorded shareholdings, are entitled to subscribe to one or more of Inpsytech's newly issued shares (including fractional shares). At that time, the shareholders of the Company may arrange for share consolidation in accordance with applicable regulations. If any shareholder of the Company waives or fails to fully subscribe to their entitled portion, the Company will request Inpsytech to invite subscription offers within the scope of the unsubscribed shares from Inpsytech's employees, employees of the Company and its affiliates, or strategic and financial investors who may benefit Inpsytech's business development. However, the actual number of shares issued in cash for capital increases, pricing, negotiations with specific individuals, and operating procedures shall be subject to the resolution of the Board of Directors of Inpsytech.

2. Disposal of Inpsytech's shares

The price at which the Company disposes of Inpsytech shall not be less than the net asset value per share of Inpsytech as reflected in the most recent financial statements audited, certified, or reviewed by a certified public accountant prior to the approval of the Board of Directors' resolution on the disposal of Inpsytech. However, if the stock is already traded at a securities firm's over-the-counter business location, in addition to being no less than the aforementioned net asset value, the price shall also be determined based on the current market price. In disposing of Inpsytech's shares, the Company will give priority to shareholders recorded in the shareholder register as of the most recent book closure date, allowing them to subscribe in proportion to their shareholding at the time of subscription. However, to avoid increased administrative costs, only

shareholders whose shareholding, based on the register as of the most recent book closure date, entitles them to subscribe for at least one share (inclusive) of Inpsytech shall be eligible. The actual number of shares to be transacted, the price, the transaction schedule, and other related matters are proposed to be authorized by the shareholders' meeting, empowering the Board of Directors of the Company to determine these based on the prevailing market conditions and Inpsytech's business status, and to proceed in accordance with the Company's procedures for the acquisition or disposal of assets. Furthermore, to support Inpsytech's business development, attract and retain professional talent, and enhance operational performance, if any shareholder of the Company waives or under-subscribes their portion, it is proposed to authorize the Chairman of the Company to negotiate with specific parties for subscription. In principle, the counterparties shall be Inpsytech's employees, employees of the Company and its affiliates, or strategic and financial investors beneficial to Inpsytech's business development.

- (II) For the shares to be offered in connection with Inpsytech's application for registration on the Emerging Stock Board or for listing on the stock exchange/OTC market, the Company shall allocate shares in accordance with applicable laws and relevant listing regulations for subscription by securities firms and for overallotment purposes. The number of shares to be allocated and the offering price shall be jointly determined with the underwriters, based on applicable laws and listing regulations, prevailing market conditions, and Inpsytech's business circumstances.
- (III) After completing the above-mentioned share release and/or waiver of cash capital increase subscription operations, the Company's direct or indirect combined shareholding ratio in Inpsytech should still be no less than 50% when it is listed on the OTC market, in order to maintain control and maximize the Group's synergy.

(IV) The above matters concerning the release of shares and/or waiver of cash capital increase subscription by Inpsytech are proposed to be submitted to the shareholders' meeting of the Company to authorize the Board of Directors to handle them with full authority.

(V) Please propose a resolution.

Resolution:

VI. Election Matters

Subject: By-election of the Company's directors Proposed by the Board of Directors

Explanation:

- (I) Due to the resignation of directors, the Company intends to elect three additional directors (including two independent directors) at this regular shareholders' meeting. The new directors (including independent directors) will take office immediately after the shareholders' meeting and their term of office will end on June 20, 2026.
- (II) The election of directors adopts the candidate nomination system. Shareholders shall elect directors (including independent directors) from the list of candidates. The list of candidates and their relevant information are as follows:

Director Candidate Lists

Candidate Names	Educational Experiences	Main Experiences	Concurrent Positions Currently Assumed in the Company and Other Companies	Number of shares held (Unit: Shares)
Chen,Chien-Wei	EMBA, National Taiwan University/Fudan University EMBA, Graduate School of Management, National Taiwan University of Science and Technology Department of Industrial Management, Institute of Industrial Technology	Supervisor, E-Elements Technology, Co. Ltd. Director, Curation Mobility Corporation Independent Director, ENNOCONN CORPORATION Independent Director, CHAINTECH TECHNOLOGY CORPORATION	General Manager of the Group, Tul Corporation Chairman, Technology Created Medicine Corporation Chairman, Hanyu Technology Co., Ltd. Chairman, IoT Unlimited Corporation Independent Director, AEWIN Technologies Co., Ltd. Independent Director, Advanced Power Electronics Co., Ltd. UWin Resource Regeneration Inc. Director Chairman and Representative of Rigo Global Co., Ltd.	0

Independent Director Candidate Lists

Candidate Names	Educational Experiences	Main Experiences	Concurrent Positions Currently Assumed in the Company and Other Companies	Number of shares held (Unit: Shares)
Chen, Suzu-Ho	<p>Passed the Legal Professional Qualification Examination of the Republic of China</p> <p>Master of Civil and Commercial Law, Fu Jen Catholic University</p> <p>Passed the special examination of the Ministry of Justice Investigation Bureau</p>	<p>Patent Attorney in the Republic of China</p> <p>Consultant, Family Trust Planning</p> <p>Arbitrator, Chinese Arbitration Association</p> <p>Civil Mediation Committee Member, Taiwan High Court</p> <p>Civil Mediation Committee Member, Taipei District Court</p>	Chief Attorney, HE SHINE Attorneys-At-Law	0
Shiau, Wen-Shone	<p>Bachelor of Electronic Engineering, National Chiao Tung University</p> <p>Master of Control Engineering, National Chiao Tung University</p>	<p>Vice President of Taiwan Region, Synaptics Taiwan</p> <p>General Manager, National Semiconductor Taiwan</p> <p>General Manager, AMD Taiwan</p>	<p>Chairman and Legal Representative, BE Epitaxy Semiconductor Technology Co., Ltd.</p> <p>Director, Biostar Microtech International Corp.</p> <p>Chairman, Xinli Investment Co., Ltd.</p> <p>Independent Director, Kiwi technology Inc.</p>	0

Election results:

VII. Other Proposals

Proposal 1 Proposed by the Board of Directors

Subject: Lifting of non-compete restrictions on directors of the Company

Explanation:

- (I) According to Article 209 of the Company Act "When a director performs an act for himself or others that is within the scope of the Company's business, he or she shall explain the important contents of his or her act to the shareholders' meeting and obtain their permission". It is proposed to request the shareholders' meeting to agree to lift the non-compete restrictions on the directors of the Company or those who may invest in or operate other companies with the same or similar business scope as the Company, without prejudice to the interests of the Company.
- (II) Please refer to the table below for details of the competition of directors.
- (III) Please resolve.

Resolution:

Important positions held in other companies

Position	Name	Concurrent Positions Currently Assumed in the Company and Other Companies
Director	Chen,Chien-Wei	General Manager of the Group, Tul Corporation Chairman, Technology Created Medicine Corporation Chairman, Hanyu Technology Co., Ltd. Chairman, IoT Unlimited Corporation Independent Director, AEWIN Technologies Co.,Ltd. Independent Director, Advanced Power Electronics Co., Ltd. Director, UWin Resource Regeneration Inc. Chairman and Representative of Rigo Global Co., Ltd.
Director	RO, SHIH-HAO	Director, Precise Biometrics AB Chairman and Representative of ENE Technology Inc.
Independent Director	Shiau,Wen-Shone	Chairman and Legal Representative, BE Epitaxy Semiconductor Technology Co., Ltd. Director, Biostar Microtech International Corp. Chairman, Xinli Investment Co., Ltd. Independent Director, Kiwi technology Inc.

VIII. Extempore Motion

Adjournment of Meeting

[Exhibit 1]

Egis Technology Inc. 2022 Annual Business Report

Dear shareholders,

We are pleased to present an overview of Egis Technology's business performance for 2024 and our strategic outlook for 2025.

I. Business results for the year 2024

The total consolidated operating revenue for the year 2024 amounted to NTD 4,795,000 thousand, representing a 25% increase from NTD 3,848,595 thousand in 2023. The pre-tax net loss was NTD1,442,570 thousand, the after-tax net loss was NTD1,382,025 thousand, and the comprehensive net loss for the period was NTD1,565,833 thousand.

Unit: NTD Thousand

Item	2023	2024
Operating revenue	3,848,595	4,795,000
Gross profit from operations	1,175,711	1,888,771
Operating net profit (loss)	(1,145,114)	(1,204,049)
Non-operating income and expenses	61,678	(238,521)
Pre-tax net profit (loss)	(1,083,436)	(1,442,570)
After-tax net profit (loss)	(1,003,459)	(1,382,025)
Total comprehensive income for the period	(434,189)	(1,565,833)
Basic earnings per share (NTD)	(9.97)	(12.69)

II. Summary of the 2024 business plan

The semiconductor industry in 2024 was shaped by a dynamic balance of challenges and opportunities. In the first half of the year, the sector remained under pressure amid a complex macroeconomic landscape—persistent inflation, high interest rates, and rising geopolitical tensions. These headwinds weighed on consumer sentiment and suppressed demand for electronic end products. Egis also encountered client inventory adjustments and increased geopolitical complexity. In response, the company took decisive actions. Internally, it reinforced cost controls and upheld disciplined inventory management. Externally, it deepened collaboration across the value chain, working closely with upstream and downstream partners to navigate uncertainties. Meanwhile, Egis pursued strategic growth initiatives beyond its core business to fuel future expansion.

By the second half, a moderate recovery in customer demand emerged. More significantly,

several strategic investments and restructuring efforts began to yield tangible results:

1. **Syncomm Technology Listing:** Egis successfully listed Syncomm on the Taiwan Innovation Board. Building on its wireless audio IC expertise, Syncomm expanded into Bluetooth and Wi-Fi ICs, unlocking diversified revenue opportunities via capital markets.
2. **Exclusive Agreement with Fingerprint Cards (FPC):** Egis entered into an exclusive partnership with the world's leading biometric sensor provider, taking over FPC's mobile product lines, technologies, and customer portfolio.
3. **Egis Vision and Kiwi Technology Share Swap:** Egis Vision expanded its capabilities through a share swap with Kiwi Technology, integrating Kiwi's IoT sensing capabilities with Egis Vision's low-power AI chips to deliver advanced ESG solutions.
4. **ARM's Neoverse Compute Subsystems V3 (CSS V3) Licensing Agreement:** Egis licensed ARM's CSS V3 to accelerate the development of high-speed interface IP for HPC and LLM applications, supporting server-grade AI design.
5. **Vertically Integrated IP/ASIC Platform:** Through the merger of Alcor Micro and StarRiver Semiconductor, and the acquisition of InPsytech in late 2024, Egis formed a comprehensive end-to-end platform. With the acquired firms' advanced-node production expertise, Egis now delivers silicon IP across AI/HPC, automotive, storage, and foundational IP domains.

Throughout 2024, Egis tackled near-term pressures while capturing long-term growth opportunities. The company reported consolidated revenue of NT\$4.8 billion, up 24.5% from NT\$3.85 billion in the prior year.

In response to deflationary pressures and intensifying competition from Chinese peers, Egis undertook a business transformation that resulted in an improvement in gross margin from 30.5% to 39.4%, contributing an additional NT\$710 million in gross profit. The company also made strategic investments, including financing the acquisition of intangible assets and integrating R&D teams. Consequently, the operating expense ratio rose from 60% to 64%. Nonetheless, Egis managed to reduce its operating loss margin from 29.8% to 25.1%, indicating gradual improvement in core operational efficiency.

However, given the persistent industry headwinds and their impact on certain suppliers and strategic partners, Egis adopted a conservative stance in assessing the recoverability of accounts receivable and investment assets. As a result, the company recognized a one-time impairment charge of NT\$330 million at year-end, to reflect asset quality risks. This led to a full-year net loss of NT\$12.69 per share.

III. Business policy and plans for the company in the year 2025

In its core technology domain, Egis continues to advance biometric recognition applications. Both the P Sensor and dToF (direct time-of-flight) technologies have passed client

validation and are slated for mass production in 2025, supporting margin expansion and improved profitability. Through the licensing agreement with FPC, Egis is integrating its technologies and teams to deepen engagement with leading China-based brands and global players such as Google—delivering high-value solutions and realizing synergies in scale and innovation. The company is also enhancing its AI algorithms to improve fingerprint recognition accuracy and anti-spoofing capabilities, while expanding product applications into emerging fields such as financial payment, security surveillance, and IoT devices.

In terms of market development, Egis is strengthening client relationships in North America, Europe, and Asia, leveraging strategic partnerships to increase market penetration. At the same time, Egis is actively expanding into the automotive electronics sector, aiming to capture opportunities in smart driving and autonomous vehicle applications. Furthermore, the Company is tapping into emerging technology application markets such as AI PCs, smart home ecosystems, and in-vehicle infotainment systems, with a focus on increasing product value and functionality. These initiatives are expected to strengthen Egis's position in peripheral and control ICs, as well as wireless audio ICs, within both information technology and consumer electronics segments.

In the area of advanced-node IP/ASIC services, Egis is integrating resources from subsidiaries such as Alcor Micro (StarRiver Semiconductor) and InPsytech to build a vertically integrated, end-to-end IP/ASIC platform. The platform focuses on four key domains: AI/HPC, automotive, storage, and foundational IP, while also strengthening Egis's capabilities in IP licensing and ASIC design services. Through the licensing agreement for ARM's CSS V3 architecture, Egis is actively advancing HPC application technologies to compete in the server-grade AI chip market—enhancing computing performance and power efficiency to meet growing demand for high-performance, low-power semiconductor solutions.

In addition, Egis has entered into a strategic partnership with ASICLAND, a fellow Arm Total Design Partner based in South Korea, to jointly develop AI HPC server chiplets targeting high-end data center applications. The collaboration will initially focus on the IO Die, integrating Egis's IPs such as UC1e and LPDDR5 with ASICLAND's ASIC design expertise, TSMC's 7nm process technology, and advanced CoWoS packaging capabilities from Alcor Micro. This end-to-end IO chiplet solution is expected to further enhance Egis's technological and market competitiveness in the fields of AI HPC and advanced-node design.

Egis continues to advance its practices in corporate governance and environmental sustainability. The Company closely monitors regulatory developments issued by competent authorities and promptly responds to administrative guidance to ensure compliance across all

operating regions. In light of ongoing geopolitical uncertainties, Egis also adjusts its operational strategies as needed to maintain regulatory alignment globally.

On the environmental front, Egis established an ESG Committee (Sustainability Development Committee) and has committed to publishing its first ESG sustainability report this year. The Company also plans to further implement carbon inventory and reduction initiatives as part of its long-term roadmap toward achieving “net-zero emissions by 2050”.

Looking ahead to 2025, the global semiconductor industry is expected to continue its growth trajectory, driven by rising demand for artificial intelligence (AI) and high-performance computing (HPC). The overall market is projected to expand by more than 12.5%, with AI servers, automotive electronics, and consumer electronics serving as the primary growth drivers.

Based on the above market outlook, Egis will continue to capitalize on business opportunities by leveraging its core technologies and chip solutions. In alignment with the ongoing wave of technological advancement, Egis will center its strategic focus on AI and HPC development, further strengthening its IP/ASIC platform, expanding global market reach, and enhancing overall operational performance.

With a strong foundation in technology and strategic execution, Egis is committed to its corporate social responsibilities. The Company actively advances ESG initiatives by aligning core business operations with sustainability goals. Egis will continue to develop high-performance, low-power solutions that contribute to energy conservation and carbon reduction. While pursuing operational excellence, the Company also prioritizes its impact across environmental, social, and governance dimensions—dedicated to enhancing long-term competitiveness and creating greater value for shareholders and customers alike.

Lastly, we would like to express our sincere gratitude to our shareholders for their ongoing support and dedication.

Chairman and General Manager: LO, SEN CHOU

Accountant-in-charge: Kathy Huang

[Exhibit 2]

Auditors' Report of Audit Committee

It is hereby approved that

The Board of Directors delivered the Company's parent-company-only financial statements and consolidated financial statements, business report and Loss Compensation Table for the year of 2024, among which the parent-company-only financial statements and consolidated financial statements for the year of 2024 had been audited by CPAs Pei-chuan Huang and Pan, Hui-Lin from PWC Taiwan, and an audit report had been accordingly issued.

All the tables prepared by the above-mentioned Board of Directors are considered no discrepancy after being reviewed by the Audit Committee. In accordance with the provisions of Articles 14(4) of the Security Exchange Act and Article 219 of the Company Law, the Report is subject to inspection.

2025 Annual General Meeting of Egis Technology Inc.

Audit committee convener: LIAO CHUN-CHIEH

March 20, 2025

[Exhibit 3]

Egis Technology Inc.

Implementation of sound business plan for the fourth quarter of 2024

Unit: NTD thousands

Subject	Fourth quarter of 2024			
	Actual	Budget	Difference	Achievement rate
Operating revenue	4,795,000	4,767,054	27,946	101%
Operating cost	2,906,229	2,951,926	(45,697)	98%
Gross profit from operations	1,888,771	1,815,128	73,643	104%
Operating expenses	3,092,820	2,953,869	138,951	105%
Operating loss	(1,204,049)	(1,138,741)	(65,308)	106%
Net non-operating income and expenses	(238,521)	(228,159)	(10,362)	105%
Net loss before tax	(1,442,570)	(1,366,900)	(75,670)	106%
Income tax expense (benefit)	(60,545)	23,031	(83,576)	(263%)
Net loss after tax	(1,382,025)	(1,389,931)	7,906	99%
Net income for the period attributable to:				
Owners of the parent company	(1,023,467)	(977,258)	(46,209)	
Non-controlling interests	(358,558)	(412,673)	54,115	
	(1,382,025)	(1,389,931)	7,906	
EPS	(12.69)	(12.12)		

Note: Leveraging Inpsytech's advanced process IP, combined with Egis Technology's ASIC design services within the Egis Alliance and its experienced back-end APR teams across both cutting-edge (3nm, 5nm) and mature process nodes, along with support for CoWoS 2.5D/3D integration, helps Egis Alliance build an end-to-end IP/ASIC platform for advanced processes. This facilitates the development of a horizontally integrated, vertically marketed IC design and a fully integrated IP/ASIC platform, offering clients more comprehensive solutions. It aligns with the Company's new IC industry design strategy of horizontal integration and vertical sales, as well as its long-term development plans, thereby maximizing group synergies and enhancing the Company's competitiveness. Accordingly, the Company has declared its acquisition of shares in Inpsytech, Inc. by issuing 14,111,000 new common shares at a par value of NT\$10 per share, totaling NT\$141,110,000. In accordance with the Taipei Exchange's letter No. 1130005160, dated July 3, 2024, the implementation status of the sound operational plan must be reported to the Board of Directors quarterly for oversight and disclosed at the shareholders' meeting. Furthermore, when undertaking future fundraising or securities issuance, the implementation status must be evaluated specifically.

Implementation status:

The differences and explanations of the budget and actual achievement rates of the Company as of the fourth quarter of 2024 are as follows:

1. Difference of operating revenue:

The total consolidated operating revenue as of December was NT\$4,795,000 thousand, with an achievement rate of approximately 101%, and there was no significant difference.

2. Difference of operating cost:

The total consolidated operating cost as of December was NT\$2,906,229 thousand, with an achievement rate of approximately 98%, and there was no significant difference.

3. Difference of operating expense:

The total consolidated operating expense as of December was NT\$3,092,820 thousand, with a budget achievement rate of approximately 105%. This was mainly due to the maturity of Netlink's corporate bonds. After evaluating its repayment ability, an expected credit impairment loss of NT\$163,925 thousand was recognized.

4. Difference of non-operating income and expense:

Cumulative consolidated non-operating income and expense as of December amounted to \$(238,521) thousand, with an achievement rate of approximately 105%, mainly due to the higher-than-expected impairment loss.

The SCT impairment loss for the current period increased by \$16,917 thousand compared to expectations, while the MEMS prepayment for impairment loss for the current period decreased by \$3,335 thousand compared to expectations.

5. Difference of income tax expense:

Cumulative consolidated income tax benefit as of December amounted to \$60,545 thousand, with an achievement rate of approximately (263)%, mainly due to changes in deferred income tax.

In conclusion, the overall operating performance up to December 2024 generated a net loss after tax of \$1,382,025 thousand, or a loss per share of NT\$12.69.

[Exhibit 4]

Private Placement of Marketable Securities Status Report

Item	First private placement in 2024					
Date and amount approved at the shareholders' meeting	June 25, 2024 10,000,000 common shares					
The basis and rationale of pricing	<p>(1) The reference price of common shares in the private placement is determined based on the higher of the following two benchmarks:</p> <p>a. The simple arithmetic average of the closing prices of common shares on one, three or five business days before the pricing date shall be deducted from the ex-rights and dividends of the free allotment and added back to the stock price after the capital reduction and ex-rights.</p> <p>b. The simple arithmetic average of the closing prices of common shares for the thirty business days preceding the pricing date, minus the ex-rights and dividends of the free allotment, and adding back the ex-rights price after the capital reduction.</p> <p>(2) The price per share of the private placement is determined, in principle, to be no less than 80% of the reference price and no less than the par value of NT\$10. The actual issuance price is proposed to be submitted to the shareholders' meeting to authorize the Board of Directors to comply with the regulations. It will be no less than the pricing basis and percentage range resolved by the shareholders' meeting, and will be determined in the future based on consultation with specific individuals and the market conditions at that time.</p> <p>(3) The issuance price of the common shares in the private placement is determined in compliance with the relevant regulations of the competent authorities and after taking into account factors such as the Company's operating conditions, future prospects, and the reference price on the pricing date. The manner in which it is determined should be reasonable.</p>					
The method for selecting the specific persons	Limited to specific persons pursuant to Article 43-6 of the Securities and Exchange Act and in compliance with the Financial Supervisory Commission's Order No. 1120383220 issued on September 12, 2023.					
Necessity for conducting private placement	Since the private placement method is quick, convenient, and timely in raising funds and has restrictions on transfer, it can better ensure long-term operation and development. Therefore, we will not adopt a public offering and plan to increase capital through private placement.					
Date of completion of payment and declaration date	November 5, 2024					
Placee information	Private Placement Target	Eligibility Criteria	Number of subscription shares acquired	Relationship with the Company	Participation in the Company's operation	
	Fuyou Private Equity Limited Partnership	In line with Item 2, Paragraph 1, Article 43-6 of the Securities and Exchange Act	500,000	Nil	Nil	
	Sunplus Technology Co., Ltd.		1,000,000	Nil	Nil	
	Ta-Ho Long Technology Co., Ltd.		350,000	Nil	Nil	
	Capital Securities Corporation is entrusted to manage the investment		650,000	Nil	Nil	

	account of Ever-Long Securities Co., Ltd.				
Actual subscription price	NT\$168				
Discrepancy between actual subscription price and reference price	The actual subscription price is 80.26% of the reference price, which is not less than 80% of the reference price resolved at the shareholders' meeting.				
Effect of private placement on shareholders' equity	The placee's experience, technology, knowledge, brand name or reputation will help the Company to improve its technology, reduce costs, expand market development or strengthen supplier and customer relationships, which is expected to meet the Company's operational needs and enhance the potential for future business growth, strengthen the Company's competitiveness, improve operational efficiency and increase shareholders' equity.				
Use of private funds and progress of plan execution	The subscription payment was completed on November 5, 2024. The base date of the private placement was November 8, 2024. The total number of common shares in the private placement was 2,500,000, with a price per share of NT\$168, resulting in a total amount of NT\$420,000,000, which will be used to replenish working capital.				
Private placement benefit yields	The implementation of this plan is expected to strengthen the Company's financial structure, improve its operating performance and overall competitiveness, and have a positive impact on shareholders' interests.				

Item	Second private placement in 2024
Date and amount approved at the shareholders' meeting	June 25, 2024 10,000,000 common shares
The basis and rationale of pricing	<p>(1) The reference price of the common shares in the private placement is determined based on the higher of the following two benchmarks:</p> <p>a. The simple arithmetic average of the closing prices of common shares on one, three or five business days before the pricing date shall be deducted from the ex-rights and dividends of the free allotment and added back to the stock price after the capital reduction and ex-rights.</p> <p>b. The simple arithmetic average of the closing prices of common shares for the thirty business days preceding the pricing date, minus the ex-rights and dividends of the free allotment, and adding back the ex-rights price after the capital reduction.</p> <p>(2) The price per share of the private placement is determined in principle to be no less than 80% of the reference price and no less than the par value of NT\$10. The actual issuance price is proposed to be submitted to the shareholders' meeting to authorize the Board of Directors to comply with the regulations and ensure it is no less than the pricing basis and percentage range resolved by the shareholders' meeting. It will be determined in the future based on consultations with specific individuals and the market conditions at that time.</p> <p>(3) The issuance price of the common shares in the private placement is determined in compliance with the relevant regulations of the competent authorities and after taking into account factors such as the Company's operating conditions, future prospects and the reference price on the pricing date. The manner in which it is determined should be reasonable.</p>
The method for selecting the specific persons	Limited to specific persons pursuant to Article 43-6 of the Securities and Exchange Act and in compliance with the Financial Supervisory Commission's Order No. 1120383220 issued on September 12, 2023.
Necessity for conducting private	Since the private placement method is quick, convenient, and timely in raising

placement	funds and has restrictions on transfer, it can better ensure long-term operation and development. Therefore, we will not adopt a public offering and plan to increase capital through private placement.				
Date of completion of payment and declaration date	November 5, 2024				
Placee information	Private Placement Target	Eligibility Criteria	Number of subscription shares acquired	Relationship with the Company	Participation in the Company's operation
	Chien Cheng Asset Management Co., Ltd.	In line with Item 2, Paragraph 1, Article 43-6 of the Securities and Exchange Act	200,000	Nil	Nil
	Chen Chien-Chia		168,000	Nil	Nil
Actual subscription price	NT\$168				
Discrepancy between actual subscription price and reference price	The actual subscription price is 80.26% of the reference price, which is not less than 80% of the reference price resolved at the shareholders' meeting.				
Effect of private placement on shareholders' equity	The placee's experience, technology, knowledge, brand name or reputation will help the Company to improve its technology, reduce costs, expand market development or strengthen supplier and customer relationships, which is expected to meet the Company's operational needs and enhance the potential for future business growth, strengthen the Company's competitiveness, improve operational efficiency and increase shareholders' equity.				
Use of private funds and progress of plan execution	The subscription payment was completed on November 5, 2024. The base date of the private placement was November 8, 2024. The total number of common shares in the private placement was 368,000, with a price per share of NT\$168, resulting in a total amount of NT\$61,824,000, which will be used to replenish working capital.				
Private placement benefit yields	The implementation of this plan is expected to strengthen the Company's financial structure, improve its operating performance and overall competitiveness, and have a positive impact on shareholders' interests.				

[Exhibit 5]

Egis Technology Inc.
Sustainable Development Best Practice Principles

Article 1

To fulfill corporate social responsibility and promote the advancement of the economy, environment, and society toward the goal of sustainable development, this Practical Guideline is established in accordance with relevant regulations, including the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies,” for compliance.

Article 2

While conducting its business, the Company actively practices sustainable development, aligns with international trends, contributes to national economic growth, fulfills its role as a responsible corporate citizen, improves the quality of life for employees, communities, and society, and enhances its competitive advantage through sustainability.

Article 3

While pursuing sustainable operations and profitability, we must respect stakeholder interests and emphasize environmental, social, and corporate governance (ESG) considerations.

Article 4

To implement the sustainable development plan, the company adheres to the following principles:

- I. Exercise corporate governance.
- II. Foster a sustainable environment.
- III. Preserve public welfare.
- IV. Enhance disclosure of corporate sustainable development information.

Article 5

The company should consider the relevance of domestic and international sustainable development issues to the core business operations of the company, as well as the impact of the overall operations of individual companies and their business groups on stakeholders.

Article 6

The company is advised to follow the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Code of Ethical Conduct for TWSE/TPEX Listed Companies to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.

Article 7

The directors of the Company shall, with due diligence as good managers, supervise the Company to implement sustainable development measures, review their implementation results at any time, and make continuous adjustments to ensure that the Company's sustainable development policies are thoroughly implemented.

When promoting sustainable development goals, the company fully considers the following matters:

- I. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives; and
- II. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

The Company authorizes senior management to handle economic, environmental and social issues arising from its operations.

Article 8

The Company regularly organizes education and training programs to promote sustainable development initiatives.

Article 9

To manage sustainable development measures, the Company should establish a sustainable development governance structure and set up a dedicated (or part-time) unit responsible for proposing and implementing sustainable development policies, systems, or related management guidelines and specific promotion plans, and report regularly to the Board of Directors.

The Company adopts a reasonable remuneration policy to ensure that compensation arrangements support the organization's strategic objectives and align with the interests of stakeholders. The employee performance evaluation system is integrated with the sustainable development policy to establish a clear and effective system of incentives and constraints.

Article 10

The Company shall, based on the principle of respecting the interests of stakeholders, identify its stakeholders and set up a stakeholder area on the company website; through proper communication with stakeholders, understand their reasonable expectations and demands, and fully respond to the important sustainable development issues they are concerned about.

Article 11

The Company shall comply with relevant environmental laws and regulations and international standards in its business operations and internal management, properly protect the environment, and strive to promote environmental sustainability.

Article 12

The Company strives to use energy more efficiently and to use renewable materials with less environmental impact in order to improve the sustainability of natural resources.

Article 13

The company has established an appropriate environmental management system based on the characteristics of its industry. Such a system should include the following tasks:

- I. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
- II. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.

Article 14

The company should set up a special agency or assign a dedicated person to formulate, promote and maintain relevant environmental management systems and specific action plans.

Article 15

The Company shall consider the impact of corporate operations on ecological efficiency, advocate and promote the concept of sustainable consumption, and conduct research and development, procurement, production, operations and services in accordance with the following principles to reduce the impact of corporate operations on the natural environment and humans:

- I. Reduce resource and energy consumption of their products and services.
- II. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
- III. Improve recyclability and reusability of raw materials or products.
- IV. Maximize the sustainability of renewable resources.
- V. Enhance the durability of products.
- VI. Improve efficiency of products and services.

Article 16

To improve water use efficiency, the Company shall use water resources properly and sustainably and establish relevant management measures.

The company should build and improve environmental protection and treatment facilities to avoid pollution of water, air and land, and adopt the best practicable pollution prevention and control measures to minimize adverse effects on human health and the environment.

Article 17

The company should adopt the commonly used domestic and international standards or

criteria to implement the greenhouse gas inventory and disclosure, and its scope should include the following:

- I. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
- II. Indirect greenhouse gas emissions: emissions resulting from the utilization of energy such as imported electricity, heating, or steam.

The company should calculate greenhouse gas emissions, water consumption, and the total weight of waste, and implement policies to reduce water consumption or manage waste more effectively, in order to minimize the impact of corporate operations on climate change.

Article 18

The Company shall comply with relevant laws and international human rights conventions regarding gender equality, employment rights, and prohibition of discrimination. Confirm that its human resources policies do not include differential treatment based on gender, race, socioeconomic status, age or marital and family status in order to achieve equality and fairness in employment, terms of employment, remuneration, benefits, training, assessment and promotion opportunities.

The company shall provide an effective and appropriate complaint mechanism for matters affecting labor rights to ensure that the complaint process is fair and transparent. Complaint channels should be accessible, convenient and smooth. The company should respond to employee grievances in an appropriate manner.

Article 19

The Company assists in providing information to employees so that they can understand the labor laws and the rights they enjoy in the locations where the Company operates.

Article 20

The Company provides employees with a safe and healthy working environment, including necessary hygiene and first aid facilities, and strives to suppress risks that endanger the safety and health of employees, prevent occupational accidents, and regularly organize safety and health training for employees.

Article 21

The Company creates an environment conducive to the career development of its employees and establishes effective training programs to develop professional skills. The company shall formulate and implement reasonable employee welfare measures (including salary, vacation and other benefits), and appropriately reflect the company's operating performance or results in employee remuneration to ensure the recruitment, retention and motivation of human resources to achieve the goal of sustainable operation.

Article 22

The company should establish a regular two-way communication platform between

management and employees to allow employees to obtain information related to the company's operations, management and decision-making, and to express their opinions. The company should respect the rights of employee representatives to negotiate working conditions and provide employees with necessary information and hardware equipment to enhance negotiation and cooperation between labor and management and employee representatives.

The Company shall inform employees in a reasonable manner of operational changes that may have a significant impact.

Article 23

The company should take responsibility for its products and services and attach importance to marketing ethics. The company should ensure the transparency and security of products and services during the processes of R&D, procurement, production, operation, and service. They should also develop and disclose policies regarding consumer rights and interests and implement them in the course of their business operations to prevent products or services from adversely affecting the rights, interests, health or safety of consumers.

Article 24

The Company shall comply with government laws and industry-related standards to ensure the quality of its products and services.

The Company shall comply with relevant laws and international standards regarding consumer health and safety and consumer privacy in the marketing and labeling of its products and services, and shall not deceive, mislead, defraud or engage in other conduct that violates consumer trust or harms consumer rights.

Article 25

The Company shall provide a clear and effective consumer complaint handling procedure, handle consumer complaints fairly and promptly, comply with relevant laws and regulations on the protection of personal data, respect consumers' privacy rights, and protect the personal data provided by consumers.

Article 26

The Company assesses the impact of its procurement on society and the local community environment, and works with suppliers to jointly fulfill their corporate social responsibilities.

Article 27

Evaluate the impact of the company's operations on the community and appropriately hire local talent in the areas where the company operates to enhance community recognition.

The company should participate in community development and educational activities through business activities, donations, corporate volunteer services, or other public

welfare professional services, in collaboration with civil organizations, charitable groups, and government agencies, to promote community development.

Article 27-1

The Company continues to invest resources in cultural and artistic activities or cultural and creative industries, and promotes cultural development through donations, sponsorships, investments, procurement, strategic cooperation, corporate voluntary technical support or other support methods.

Article 28

The Company shall disclose information in accordance with relevant laws and corporate governance practices of listed companies, and shall fully disclose relevant and reliable information on its sustainable development measures to enhance information transparency. The sustainable development related information that should be disclosed includes:

- I. The policy, systems or relevant management guidelines, and concrete promotion plans for sustainable development initiatives, as resolved by the board of directors.
- II. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
- III. Major stakeholders and their concerns.
- IV. Other information relating to sustainable development initiatives.

Article 29

When compiling a sustainability report, the Company should adopt internationally recognized standards or criteria to disclose the implementation status of its sustainability policy and obtain third-party assurance or verification reports to enhance the reliability of the information in the report. Content includes:

- I. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.
- II. Major stakeholders and their concerns.
- III. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
- IV. Future improvements and goals.

Article 30

The company should closely monitor the development of domestic and international sustainability standards and changes in the operating environment to regularly review

and improve its existing sustainability framework, thereby achieving better outcomes in the implementation of sustainability policies.

Article 31

This Code shall be implemented upon approval by the Audit Committee and the Board of Directors. The same procedure shall apply to any amendments.

First established on October 25, 2024

[Exhibit 6]

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Egis Technology Inc.

Opinion

We have audited the accompanying consolidated balance sheets of Egis Technology Inc. and subsidiaries (the “Group”) as at December 31, 2024 and 2023, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (refer to the *Other matter* section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2024 and 2023, 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 the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 Group's 2024 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2024 consolidated financial statements are stated as follows:

Key audit matter - Business combinations

Descriptions

For the year ended December 31, 2024, the Group acquired a 100% equity interest in Inpsytech, Inc. (Inpsytech) with cash of NT\$2,639,981 thousand and the issuance of 14,111 thousand ordinary shares of the Company as consideration. This business combination was accounted by the acquisition method, please refer to 4(34) for details. In response to the accounting policies on the business combination, the management shall determine the fair value of the identifiable assets acquired and the liabilities assumed, please refer to 6(33), 'Business combination' for details. However, by the end of the reporting period for the year ended December 31, 2024, the fair values of these assets and liabilities had not yet been assessed. Therefore, the provisional amounts were being reported. As the identification and value evaluation of intangible assets and the calculation of goodwill involved important estimates by the management and the amount of mergers and acquisitions in this year was significant, we considered business combination transactions as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Obtained an understanding of and assessed the internal control procedures of accounting treatments for the combination transaction, as well as reviewed the Board of Directors' and shareholders' meeting minutes and related merger contract to

confirm the transaction was made in accordance with related regulations.

- B. Examined documents such as independent appraiser opinion and merger contract on the reasonableness of the swap ratio for share exchange to confirm the number of shares issued and the fair value on the acquisition date, and verified the payment vouchers to confirm the acquisition consideration.
- C. We reviewed the Company's estimation method for fair value of acquired assets and assumed liabilities, and the reasonableness of key assumptions and the calculation of fair value used in the prediction of future cash flows of identified intangible assets. Our procedures included the following:
 - (a) Reviewed the valuation models used, assessed the reasonableness of the primary parameters, such as the expected growth rates, operating profit ratio, royalty rate and discount rate, by comparing with historical data, economic and industry forecasts documents.
 - (b) Reviewed the reasonableness of weighted average cost of capital (WACC), the fair value of identifiable intangible assets, the determination of economic life of identifiable intangible assets, and the calculation of goodwill used in the price allocation information provided by the Company. Tested the basis of the net realisable value of individual inventory item numbers and selected samples to confirm the accuracy of the calculation of net realisable value.

Key audit matter - Impairment assessment of goodwill arising from the acquisition of Inpsytech

Description

As of December 31, 2024, the Company's goodwill arising from the acquisition of Inpsytech amounted to NT\$3,257,169 thousand. For details of goodwill, refer to 6(10). Given the amount of goodwill arising from this acquisition was significant and the value-in-use method was adopted during the goodwill impairment assessment to measure the recoverable amount, various assumptions used in the assessment process relied on subjective judgements of management and had a complexity and high degree of uncertainty, which involved significant accounting estimates. Thus, we considered

impairment assessment of goodwill arising from the acquisition of Inpsytech as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Obtained the goodwill valuation report from the experts engaged by the Company, and evaluated the competency and objectivity of the external appraiser engaged by the management.
- B. Assessed whether the valuation models adopted by the management were reasonable for the industry, environment and the valued assets of the Company.
- C. Confirmed future cash flows used in the valuation models were consistent with future annual budget provided by the management, and obtained an understanding of the significant assumptions used in the preparation.

Other matter – Reference to the audits of other auditors

We did not audit the financial statements of certain investments accounted for under the equity method and information on investees disclosed in Note 13 which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these associates, is based solely on the reports of the other auditors. The balance of these investments accounted for under the equity method amounted to NT\$1,162,033 thousand and NT\$1,364,766 thousand as at December 31, 2024 and 2023, constituting 6% and 10% of the consolidated total assets as at December 31, 2024 and 2023, respectively, and the share of loss recognised from associates accounted for under the equity method amounted to NT\$109,841 thousand and NT\$146,229 thousand, constituting 7% and 34% of the consolidated total comprehensive loss for the years then ended, respectively.

Other matter – Parent company only financial reports

We have audited and expressed an unqualified opinion on the parent company only financial statements of Egis Technology Inc. as at and for the year ended December 31, 2024 and 2023.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless

management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

Auditors' responsibilities for the audit of the consolidated financial statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

- A. 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.
- B. 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.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of

accounting estimates and related disclosures made by management.

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

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

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

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

Huang, Pei-Chuan

Pan, Hui-Lin

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 20, 2025

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

EGIS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

Assets			December 31, 2024		December 31, 2023	
			AMOUNT	%	AMOUNT	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 2,205,166	12	\$ 1,878,928	14
1110	Current financial assets at fair value through profit or loss	6(2)	303,673	1	613,077	5
1120	Current financial assets at fair value through other comprehensive income	6(3)	37,962	-	23,224	-
1136	Current financial assets at amortised cost	6(4) and 8	987,551	5	878,373	7
1170	Accounts receivable, net	6(5)	516,655	3	524,008	4
1180	Accounts receivable due from related parties, net	7	734	-	5,309	-
1200	Other receivables		20,395	-	24,624	-
1210	Other receivables due from related parties	7	2,807	-	89,456	1
1220	Current tax assets		29,563	-	17,759	-
130X	Inventory	6(6)	542,747	3	842,714	6
1410	Prepayments	6(6) and 7	125,765	1	234,633	2
1470	Other current assets	6(22) and 8	45,416	-	38,574	-
11XX	Total current assets		4,818,434	25	5,170,679	39
Non-current assets						
1510	Non-current financial assets at fair value through profit or loss	6(2) and 8	439,931	2	1,033,882	8
1517	Non-current financial assets at fair value through other comprehensive income	6(3) and 8	2,159,568	12	2,416,485	18
1535	Non-current financial assets at amortised cost	6(4) and 8	57,220	-	22,489	-
1550	Investments accounted for using equity method	6(7)	1,177,891	6	1,388,262	11
1600	Property, plant and equipment	6(8)	234,069	1	196,205	1
1755	Right-of-use assets	6(9)	163,619	1	245,457	2
1780	Intangible assets	6(10)	9,452,257	50	2,259,128	17
1840	Deferred income tax assets	6(28)	332,485	2	345,163	3
1990	Other non-current assets	6(6)(15) and 7	135,390	1	111,018	1
15XX	Total non-current assets		14,152,430	75	8,018,089	61
1XXX	Total assets		\$ 18,970,864	100	\$ 13,188,768	100

(Continued)

EGIS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	December 31, 2024		December 31, 2023	
		AMOUNT	%	AMOUNT	%
Liabilities					
Current liabilities					
2100 Short-term borrowings	6(11)	\$ 1,511,493	8	\$ 1,354,000	10
2130 Current contract liabilities	6(22)	242,391	1	46,234	-
2170 Accounts payable		282,492	2	377,588	3
2180 Accounts payable to related parties	7	3,098	-	-	-
2200 Other payables	6(12)	1,745,830	9	982,506	8
2220 Other payables to related parties	7	47,901	-	1,680	-
2230 Current income tax liabilities		39,667	-	6,533	-
2280 Current lease liabilities	6(9)	68,893	1	81,067	1
2320 Long-term liabilities, current portion	6(13)	2,751,429	15	481,486	4
2365 Current refund liabilities		32,210	-	58,036	-
2399 Other current liabilities	6(17) and 7	41,202	-	33,659	-
21XX Total current liabilities		<u>6,766,606</u>	<u>36</u>	<u>3,422,789</u>	<u>26</u>
Non-current liabilities					
2527 Non-current contract liabilities	6(22)	15,593	-	-	-
2530 Bonds payable	6(14)	283,315	1	-	-
2540 Non-current portion of long-term borrowings	6(13)	408,571	2	792,214	6
2570 Deferred tax liabilities	6(28)	711,335	4	196,450	2
2580 Non-current lease liabilities	6(9)	98,947	1	174,253	1
2600 Other non-current liabilities	6(12)	233,698	1	2,408	-
25XX Total non-current liabilities		<u>1,751,459</u>	<u>9</u>	<u>1,165,325</u>	<u>9</u>
2XXX Total liabilities		<u>8,518,065</u>	<u>45</u>	<u>4,588,114</u>	<u>35</u>
Equity					
Equity attributable to owners of parent					
Share capital	6(18)				
3110 Common stock		912,508	5	742,718	6
Capital surplus	6(19)				
3200 Capital surplus		4,936,992	26	1,340,854	10
Retained earnings	6(20)				
3310 Legal reserve		725,338	4	725,338	5
3320 Special reserve		473,690	2	857,729	7
3350 Unappropriated retained earnings		130,130	1	778,378	6
Other equity interest	6(21)				
3400 Other equity interest		(633,829)	(4)	(473,690)	(4)
31XX Equity attributable to owners of parent		<u>6,544,829</u>	<u>34</u>	<u>3,971,327</u>	<u>30</u>
36XX Non-controlling interests	6(30)	<u>3,907,970</u>	<u>21</u>	<u>4,629,327</u>	<u>35</u>
3XXX Total equity		<u>10,452,799</u>	<u>55</u>	<u>8,600,654</u>	<u>65</u>
Significant contingent liabilities and unrecognised contract commitments	9				
Significant events after the balance sheet date	11				
3X2X Total liabilities and equity		<u>\$ 18,970,864</u>	<u>100</u>	<u>\$ 13,188,768</u>	<u>100</u>

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

EGIS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except for loss per share amount)

	Items	Notes	Year ended December 31			
			2024		2023	
			AMOUNT	%	AMOUNT	%
4000	Sales revenue	6(22) and 7	\$ 4,795,000	100	\$ 3,848,595	100
5000	Operating costs	6(6)(27)	(2,906,229)	(61)	(2,672,884)	(70)
5900	Net operating margin		1,888,771	39	1,175,711	30
5920	Realized loss on from sales		-	-	(81)	-
5950	Net operating margin		1,888,771	39	1,175,630	30
	Operating expenses	6(27) and 7				
6100	Selling expenses		(430,312)	(9)	(333,870)	(9)
6200	General and administrative expenses		(493,211)	(10)	(428,665)	(11)
6300	Research and development expenses		(2,005,491)	(42)	(1,558,658)	(40)
6450	Impairment (loss) gain determined in accordance with IFRS 9	6(2)(5)	(163,806)	(3)	449	-
6000	Total operating expenses		(3,092,820)	(64)	(2,320,744)	(60)
6900	Operating loss		(1,204,049)	(25)	(1,145,114)	(30)
	Non-operating income and expenses					
7100	Interest income	6(23)	70,073	1	51,841	1
7010	Other income	6(24)	78,816	2	38,462	1
7020	Other gains and losses	6(25)	(144,699)	(3)	201,431	5
7050	Finance costs	6(26)	(122,629)	(3)	(59,909)	(1)
7060	Share of loss of associates and joint ventures accounted for using equity method	6(7)	(120,082)	(2)	(170,147)	(4)
7000	Total non-operating income and expenses		(238,521)	(5)	61,678	2
7900	Loss before income tax		(1,442,570)	(30)	(1,083,436)	(28)
7950	Income tax benefit	6(28)	60,545	1	79,977	2
8200	Loss for the period		(\$ 1,382,025)	(29)	(\$ 1,003,459)	(26)

(Continued)

EGIS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except for loss per share amount)

		Year ended December 31				
Items		Notes	2024		2023	
			AMOUNT	%	AMOUNT	%
Components of other comprehensive income that will not be reclassified to profit or loss						
8311	Gains on remeasurements of defined benefit plans		\$	-	\$	466
8316	Unrealised gains from investments in equity instruments measured at fair value through other comprehensive income	6(3)				
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	6(21)	(	190,490)	(	565,685
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss			355		1,087
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss			-		-
			(	190,135)	(	567,238
Components of other comprehensive income that will be reclassified to profit or loss						
8361	Exchange differences on translation	6(21)(30)		4,303		1,611)
8367	Unrealised (losses) gains from investments in debt instruments measured at fair value through other comprehensive income	6(3)				
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	6(21)	(	574)		1,678
8360	Other comprehensive income that will be reclassified to profit or loss			2,598		1,965
8300	Other comprehensive (loss) income for the period, net of tax			6,327		2,032
8500	Total comprehensive loss for the period		(\$	183,808)	(\$	569,270
Loss attributable to:			(	4)	(	11)
8610	Owners of parent		(\$	1,023,467)	(\$	721,998)
8620	Non-controlling interests		(	358,558)	(	281,461)
Comprehensive (loss) income attributable to:			(\$	1,382,025)	(\$	1,003,459)
8710	Owners of parent		(\$	1,130,363)	(\$	204,690)
8720	Non-controlling interests		(	435,470)	(	229,499)
			(\$	1,565,833)	(\$	434,189)
Loss per share (in dollars)						
9750	Basic loss per share	6(29)	(\$	12.69)	(\$	9.97)
9850	Diluted loss per share	6(29)	(\$	12.69)	(\$	9.97)

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

EGIS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

	Equity attributable to owners of the parent										Other equity interest		Total	Non-controlling interests	Total
	Notes	common stock	Capital surplus	Legal reserve	Special reserve	unappropriated retained earnings (accumulated deficit)	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Total						
Year ended December 31, 2023															
Balance at January 1, 2023		\$ 692,718	\$ 1,005,857	\$ 725,338	\$ 75,368	\$ 2,358,198	\$ 43	(\$ 857,772)	\$ 3,999,750	\$ 3,631,770	\$ 7,631,520				
Loss		-	-	-	-	(721,998)	-	(721,998)	(721,998)	(281,461)	(1,003,459)				
Other comprehensive income		-	-	-	-	1,189	431	515,688	517,308	51,962	569,270				
Total comprehensive income (loss)		-	-	-	-	(720,809)	431	515,688	(204,690)	(229,499)	(434,189)				
Appropriations and distribution of 2022 retained earnings:	4(20)														
Special reserve		-	-	-	782,361	(782,361)	-	-	-	-	-				
Cash dividends		-	-	-	-	(207,815)	-	-	(207,815)	-	(207,815)				
Issuance of shares		50,000	300,000	-	-	-	-	-	350,000	-	350,000				
Disposal of equity instrument at fair value through other comprehensive income		-	-	-	-	132,080	-	(132,080)	-	-	-				
Changes in ownership interests in subsidiaries		-	21,713	-	-	(915)	-	-	20,798	538,276	559,074				
Changes in equity of associates accounted for using equity method		-	13,284	-	-	-	-	-	13,284	-	13,284				
Increase in non-controlling interests		-	-	-	-	-	-	-	-	688,780	688,780				
Balance at December 31, 2023		\$ 742,718	\$ 1,340,854	\$ 725,338	\$ 857,729	\$ 778,378	\$ 474	(\$ 474,164)	\$ 3,971,327	\$ 4,629,327	\$ 8,600,654				
Year ended December 31, 2024															
Balance at January 1, 2024		\$ 742,718	\$ 1,340,854	\$ 725,338	\$ 857,729	\$ 778,378	\$ 474	(\$ 474,164)	\$ 3,971,327	\$ 4,629,327	\$ 8,600,654				
Loss		-	-	-	-	(1,023,467)	-	(1,023,467)	(1,023,467)	(358,558)	(1,382,025)				
Other comprehensive income (loss)		-	-	-	-	-	3,326	(110,222)	(106,896)	(76,912)	(183,808)				
Total comprehensive income (loss)		-	-	-	-	(1,023,467)	3,326	(110,222)	(1,130,363)	(435,470)	(1,565,833)				
Appropriation and distribution of 2023 retained earnings:	6(20)														
Reversal of special reserve		-	-	-	(384,039)	384,039	-	-	-	-	-				
Issuance of shares	6(18)	28,680	453,143	-	-	-	-	-	481,823	-	481,823				
Issuance of common shares through share exchange		141,110	3,252,586	-	-	-	-	-	3,393,696	-	3,393,696				
Disposal of equity instrument at fair value through other comprehensive income		-	-	-	-	53,243	-	(53,243)	-	-	-				
Reorganisation adjustment	4(33)	-	(32,759)	-	-	-	-	(32,759)	(32,759)	-	(32,759)				
Changes in ownership interests in subsidiaries		-	(29,828)	-	-	(39,420)	-	(69,248)	(69,248)	-	(69,248)				
Difference between price and book value of subsidiary equity transactions		-	2,983	-	-	-	-	-	2,983	-	2,983				
Changes in equity of associates accounted for using equity method		-	(49,987)	-	-	(22,643)	-	(72,630)	(72,630)	-	(72,630)				
Decrease in non-controlling interests		-	-	-	-	-	-	-	-	(285,887)	(285,887)				
Balance at December 31, 2024		\$ 912,508	\$ 4,936,992	\$ 725,338	\$ 473,690	\$ 130,130	\$ 3,800	(\$ 637,629)	\$ 6,544,829	\$ 3,907,970	\$ 10,452,799				

EGIS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2024	2023
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Loss before tax		(\$ 1,442,570)	(\$ 1,083,436)
Adjustments			
Adjustments to reconcile profit (loss)			
Expected credit loss (gain on reversal)	6(2)(5)	163,806	(449)
Impairment loss on prepayments	6(25)	77,599	-
Depreciation	6(8)(9)(27)	187,913	192,265
Amortisation	6(10)(27)	717,555	285,856
Share-based payments	6(16)(27)	18,208	34,330
Interest income	6(23)	(70,073)	(51,841)
Dividend income		(52,353)	(22,862)
Losses (gains) on financial assets at fair value through profit or loss	6(2)(25)	24,484	(193,596)
Impairment loss on intangible assets	6(10)(25)	1,835	-
Losses on disposals of property, plant and equipment		266	680
Losses on disposals of intangible assets		-	161
Gains on disposal of investments accounted for using equity method	6(25)	-	(59,875)
Impairment loss		116,917	40,059
Gains from lease modification	6(9)(25)	(2,700)	(3,196)
Share of loss of associates accounted for under the equity method	6(7)	120,082	170,147
Interest expense	6(26)	122,629	59,909
Realized profit from sales		-	81
(Reversal of gain) losses on refundable deposits		(18,836)	18,836
Gain on disposal of investments	6(25)	(708)	-
Others		65	61
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable (including due from related parties)		14,191	93,002
Other receivables (including due from related parties)		(318)	1,912
Inventories		307,655	899,197
Prepayments		48,805	1,390
Other current assets		34,157	106
Changes in operating liabilities			
Contract liabilities		(123,798)	38,672
Accounts payable (including due from related parties)		(92,644)	84,387
Other payables (including due from related parties)		(210,348)	(180,394)
Current refund liabilities		(25,826)	(31,340)
Other current liabilities		7,097	(150,042)
Cash (outflow) inflow generated from operations		(76,910)	144,020
Cash dividends received		52,353	22,862
Income taxes paid		(22,653)	(101,307)
Interest received		79,932	50,644
Interest paid		(114,918)	(60,480)
Net cash flows (used in) from operating activities		(82,196)	55,739

(Continued)

EGIS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2024	2023
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss		(\$ 97,400)	(\$ 77,828)
Proceeds from disposal of financial assets at fair value through profit or loss		812,856	546,497
Acquisition of financial assets at fair value through other comprehensive income		(94,567)	(123,634)
Proceeds from disposal of financial assets at fair value through other comprehensive income		116,185	109,273
Proceeds from capital reduction of financial assets at fair value through other comprehensive income		29,109	40,663
Decrease in financial assets at amortised cost		(143,909)	195,940
Acquisition of property, plant and equipment	6(31)	(151,786)	(95,050)
Proceeds from disposal of property, plant, and equipment		749	5,192
Acquisition of intangible assets	6(31)	(713,572)	(203,184)
Proceeds from disposal of intangible assets		-	15
Cash flows generated from acquisition of subsidiaries (net of cash required)	6(33)	(2,045,949)	(178,676)
Net cash flow from proceeds from disposal of subsidiaries		-	(2,817)
Increase in other non-current assets		(59,374)	18,144
Decrease in security deposits		10,067	-
Net cash flows (used in) from investing activities		(2,337,591)	234,535
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term loans	6(32)	1,511,493	1,354,000
Decrease in short-term loans	6(32)	(1,354,000)	(1,238,584)
Increase in other payables to related parties		1,502	-
Proceeds from long-term debt	6(32)	2,600,000	-
Repayments of long-term debt	6(32)	(713,700)	(423,636)
Payments of lease liabilities	6(32)	(82,895)	(91,748)
Cash dividends paid	6(20)	-	(207,815)
Increase in other non-current liabilities	6(32)	10,040	105
Proceeds from issuing shares	6(18)	481,823	350,000
Cash dividends paid by subsidiaries		(106,569)	(142,193)
Proceeds from issuance of shares by subsidiaries to non-controlling interest		111,248	438,291
Issuance of treasury shares to employees by subsidiaries		-	5,205
Issuance of bonds payable		300,350	-
Net cash flows from financing activities		2,759,292	43,625
Effect of exchange rate changes		(13,267)	187
Net increase in cash and cash equivalents		326,238	334,086
Cash and cash equivalents at beginning of year		1,878,928	1,544,842
Cash and cash equivalents at end of year		\$ 2,205,166	\$ 1,878,928

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of EGIS TECHNOLOGY INC.

Opinion

We have audited the accompanying parent company only balance sheets of EGIS TECHNOLOGY INC. (the "Company") as at December 31, 2024 and 2023, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2024 and 2023, 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 and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the parent company only financial statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 Company's 2024 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2024 parent company only financial statements are stated as follows:

Key audit matter – Business combinations

Description

For the year ended December 31, 2024, the Company acquired 100% equity interest in Inpsytech, Inc. (Inpsytech) with cash of NT\$2,639,981 thousand and the issuance of 14,111 thousand ordinary shares of the Company as consideration. This business combination was accounted by the acquisition method, please refer to 4(34) for details. In response to the accounting policies on the business combination, the management shall determine the fair value of the identifiable assets acquired and the liabilities assumed, please refer to 6(33), 'Business combination' for details. However, by the end of the reporting period for the year ended December 31, 2024, the fair values of these assets and liabilities had not yet been assessed. Therefore, the provisional amounts were being reported. As the identification and value evaluation of intangible assets and the calculation of goodwill involved important estimates by the management and the amount of mergers and acquisitions in this year was significant, we considered business combination transactions as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Obtained an understanding of and assessed the internal control procedures of accounting treatments for the combination transaction, as well as reviewed the Board

- of Directors' and shareholders' meeting minutes and related merger contract to confirm the transaction was made in accordance with related regulations;
- B. Examined documents such as independent appraiser opinion and merger contract on the reasonableness of the swap ratio for share exchange to confirm the number of shares issued and the fair value on the acquisition date, and verified the payment vouchers to confirm the acquisition consideration.
- C. We reviewed the Company's estimation method for fair value of acquired assets and assumed liabilities, and the reasonableness of key assumptions and the calculation of fair value used in the prediction of future cash flows of identified intangible assets. Our procedures included the following:
- (a) Reviewed the valuation models used, assessed the reasonableness of the primary parameters, such as the expected growth rates, operating profit ratio, royalty rate and discount rate, by comparing with historical data, economic and industry forecasts documents.
- (b) Reviewed the reasonableness of weighted average cost of capital (WACC), the fair value of identifiable intangible assets, the determination of economic life of identifiable intangible assets, and the calculation of goodwill used in the price allocation information provided by the Company.

Key audit matter – Impairment assessment of goodwill arising from the acquisition of Inpsytech

Description

As of December 31, 2024, the Company's goodwill arising from the acquisition of Inpsytech amounted to NT\$3,257,169 thousand. For details of goodwill, refer to 6(10). Given the amount of goodwill arising from this acquisition was significant and the value-in-use method was adopted during the goodwill impairment assessment to measure the recoverable amount, various assumptions used in the assessment process relied on subjective judgements of management and had a complexity and high degree of uncertainty, which involved significant accounting estimates. Thus, we considered impairment assessment of goodwill arising from the acquisition of Inpsytech as one of the

key audit matters.

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Obtained the goodwill valuation report from the experts engaged by the Company, and evaluated the competency and objectivity of the external appraiser engaged by the management.
- B. Assessed whether the valuation models adopted by the management were reasonable for the industry, environment and the valued assets of the Company.
- C. Confirmed future cash flows used in the valuation models were consistent with future annual budget provided by the management, and obtained an understanding of the significant assumptions used in the preparation.

Other matter – Reference to the audits of other auditors

We did not audit the financial statements of certain investments accounted for under the equity method which were audited by other auditors. Therefore, our report expressed herein, insofar as it relates to the amounts included in respect of these companies, is based solely on the reports of the other auditors. The balance of these investments accounted for under the equity method amounted to NT\$1,162,033 thousand and NT\$1,364,766 thousand, constituting 10% and 19% of total assets as at December 31, 2024 and 2023, respectively, and the share of loss recognized from investees accounted for under the equity method amounted to NT\$109,841 thousand and NT\$146,229 thousand, constituting 10% and 71% of total comprehensive income for the years then ended, respectively.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC

Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' responsibilities for the audit of the financial statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud

may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the investments accounted for using equity method to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

Huang, Pei-Chuan

Pan, Hui-Lin

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 20, 2025

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

EGIS TECHNOLOGY INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

			December 31, 2024		December 31, 2023	
Assets		Notes	AMOUNT	%	AMOUNT	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 394,687	3	\$ 379,774	5
1170	Accounts receivable, net	6(5)	220,723	2	200,749	3
1180	Accounts receivable due from related parties, net	7	1,262	-	7,352	-
1200	Other receivables		13,993	-	17,681	-
1210	Other receivables due from related parties	7	68,087	1	108,356	2
1220	Current tax assets		2,137	-	1,179	-
130X	Inventories	6(6)	206,406	2	280,185	4
1410	Prepayments		56,644	1	204,668	3
1470	Other current assets	6(19)	40,686	-	28,360	-
11XX	Total current assets		1,004,625	9	1,228,304	17
Non-current assets						
1510	Non-current financial assets at fair value through profit or loss	6(2) and 8	410,628	4	1,008,779	14
1517	Non-current financial assets at fair value through other comprehensive income	6(3) and 8	1,679,860	14	1,845,919	25
1535	Non-current financial assets at amortised cost	6(4) and 8	18,477	-	-	-
1550	Investments accounted for using equity method	6(6), 7 and 8	7,730,082	66	2,295,036	32
1600	Property, plant and equipment	6(8) and 7	44,605	-	47,462	1
1755	Right-of-use assets	6(9)	30,902	-	75,492	1
1780	Intangible assets	6(10)	366,899	3	454,468	6
1840	Deferred tax assets	6(24)	277,976	2	301,586	4
1940	Long-term notes and accounts receivable due from related parties	7	46,343	1	-	-
1990	Other non-current assets		64,757	1	9,045	-
15XX	Total non-current assets		10,670,529	91	6,037,787	83
1XXX	Total assets		\$ 11,675,154	100	\$ 7,266,091	100

(Continued)

EGIS TECHNOLOGY INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2024		December 31, 2023	
			AMOUNT	%	AMOUNT	%
	Current liabilities					
2100	Current borrowings	6(11)	\$ 1,120,250	10	\$ 1,194,000	16
2130	Current contract liabilities	6(19) and 7	66,307	1	24,729	-
2170	Accounts payable		180,219	1	115,804	2
2200	Other payables	6(12)	351,464	3	515,843	7
2220	Other payables to related parties	7	154,943	1	11,018	-
2230	Current income tax liabilities		985	-	459	-
2280	Current lease liabilities	6(9)	21,960	-	37,288	-
2320	Long-term liabilities, current portion	6(13)	2,751,429	24	481,486	7
2365	Current refund liabilities		32,210	-	58,036	1
2399	Other current liabilities		6,488	-	2,556	-
21XX	Total current liabilities		<u>4,686,255</u>	<u>40</u>	<u>2,441,219</u>	<u>33</u>
	Non-current liabilities					
2540	Non-current portion of long-term borrowings	6(13)	408,571	4	792,214	11
2570	Deferred tax liabilities	6(24)	22,402	-	14,887	-
2580	Non-current lease liabilities	6(9)	11,204	-	45,618	1
2600	Other non-current liabilities	6(7)	1,893	-	826	-
25XX	Total non-current liabilities		<u>444,070</u>	<u>4</u>	<u>853,545</u>	<u>12</u>
2XXX	Total liabilities		<u>5,130,325</u>	<u>44</u>	<u>3,294,764</u>	<u>45</u>
	Equity					
	Share capital	6(15)				
3110	Common stock		912,508	8	742,718	10
	Capital surplus	6(16)				
3200	Capital surplus		4,936,992	42	1,340,854	18
	Retained earnings	6(17)				
3310	Legal reserve		725,338	6	725,338	10
3320	Special reserve		473,690	4	857,729	12
3350	Unappropriated retained earnings		130,130	1	778,378	11
	Other equity interest	6(18)				
3400	Other equity interest		(633,829)	(5)	(473,690)	(6)
3XXX	Total equity		<u>6,544,829</u>	<u>56</u>	<u>3,971,327</u>	<u>55</u>
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	Total liabilities and equity		<u>\$ 11,675,154</u>	<u>100</u>	<u>\$ 7,266,091</u>	<u>100</u>

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

EGIS TECHNOLOGY INC.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

Items	Notes	Year ended December 31			
		2024		2023	
		AMOUNT	%	AMOUNT	%
4000 Sales revenue	6(19) and 7	\$ 2,236,214	100	\$ 1,875,644	100
5000 Operating costs	6(6)(24)	(1,453,630)	(65)	(1,365,708)	(73)
5900 Net operating margin		782,584	35	509,936	27
Total operating expenses	6(24) and 7				
6100 Selling expenses		(60,336)	(3)	(65,481)	(4)
6200 General and administrative expenses		(173,830)	(8)	(177,159)	(9)
6300 Research and development expenses		(930,580)	(42)	(856,065)	(46)
6450 Impairment loss determined in accordance with IFRS 9	6(2)	(163,925)	(7)	-	-
6000 Total operating expenses		(1,328,671)	(60)	(1,098,705)	(59)
6900 Operating loss		(546,087)	(25)	(588,769)	(32)
Non-operating income and expenses					
7100 Interest income	6(20)	12,480	1	12,443	1
7010 Other income	6(21) and 7	18,245	1	21,565	1
7020 Other gains and losses	6(22)	(170,343)	(8)	129,887	7
7050 Finance costs	6(23)	(104,792)	(5)	(51,914)	(3)
7070 Share of loss of associates and joint ventures accounted for using equity method	6(7)	(210,445)	(9)	(283,553)	(15)
7000 Total non-operating income and expenses		(454,855)	(20)	(171,572)	(9)
7900 Loss before tax		(1,000,942)	(45)	(760,341)	(41)
7950 Income tax expense	6(24)	(22,525)	(1)	(38,343)	(2)
8200 Loss for the year		(\$ 1,023,467)	(46)	(\$ 721,998)	(39)
Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8316 Unrealised (losses) gains from investments in equity instruments measured at fair value through other comprehensive income	6(18)	(\$ 89,838)	(4)	\$ 499,986	27
8330 Share of other comprehensive (losses) income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	6(18)	(20,246)	(1)	16,175	1
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(24)	-	-	-	-
8310 Other comprehensive (loss) income that will not be reclassified to profit or loss		(110,084)	(5)	516,161	28
Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361 Exchange differences on translation	6(18)	(193)	-	(1,587)	-
8367 Unrealised (losses) gains from investments in debt instruments measured at fair value through other comprehensive income	6(18)	(26)	-	472	-
8380 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	6(18)	3,407	-	2,262	-
8360 Other comprehensive income that will be reclassified to profit or loss		3,188	-	1,147	-
8300 Other comprehensive (loss) income for the year, net of tax		(\$ 106,896)	(5)	\$ 517,308	28
8500 Total comprehensive loss for the year		(\$ 1,130,363)	(51)	(\$ 204,690)	(11)
Loss per share (in dollars)	6(25)				
9750 Basic loss per share		(\$ 12.69)		(\$ 9.97)	
9850 Diluted loss per share	6(25)	(\$ 12.69)		(\$ 9.97)	

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

EGIS TECHNOLOGY INC.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

	Notes	Share capital - common stock	Capital surplus, others	Legal reserve	Retained Earnings		Other equity interest		Total equity
					Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	
2023									
Balance at January 1, 2023		\$ 692,718	\$ 1,005,857	\$ 725,338	\$ 75,368	\$ 2,358,198	\$ 43	(\$ 857,772)	\$ 3,999,750
Loss		-	-	-	-	(721,998)	-	-	(721,998)
Other comprehensive income		-	-	-	-	1,189	431	515,688	517,308
Total comprehensive income (loss)		-	-	-	-	(720,809)	431	515,688	(204,690)
Appropriations and distribution of 2022 retained earnings:	6(17)	-	-	-	-	-	-	-	-
Special reserve		-	-	-	782,361	(782,361)	-	-	-
Cash dividends of ordinary shares		-	-	-	-	(207,815)	-	-	(207,815)
Issuance of shares		50,000	300,000	-	-	-	-	-	350,000
Disposal of equity instruments at fair value through other comprehensive income	6(3)(18)	-	-	-	-	132,080	-	(132,080)	-
Changes in ownership interests in subsidiaries		-	21,713	-	-	915	-	-	20,798
Changes in equity of associates accounted for using equity method		-	13,284	-	-	-	-	-	13,284
Balance at December 31, 2023		\$ 742,718	\$ 1,340,854	\$ 725,338	\$ 857,729	\$ 778,378	\$ 474	(\$ 474,164)	\$ 3,971,327
2024									
Balance at January 1, 2024		\$ 742,718	\$ 1,340,854	\$ 725,338	\$ 857,729	\$ 778,378	\$ 474	(\$ 474,164)	\$ 3,971,327
Loss		-	-	-	-	(1,023,467)	-	-	(1,023,467)
Other comprehensive income		-	-	-	-	-	3,326	(110,222)	(106,896)
Total comprehensive income(loss)		-	-	-	-	(1,023,467)	3,326	(110,222)	(1,130,363)
Appropriation and distribution of 2023 retained earnings:	6(17)	-	-	-	-	-	-	-	-
Reversal of special reserve		-	-	-	(384,039)	384,039	-	-	-
Issuance of shares	6(15)	28,680	453,143	-	-	-	-	-	481,823
Issuance of common shares through share exchange	6(15)	141,110	3,252,586	-	-	-	-	-	3,393,696
Disposal of equity instrument at fair value through other comprehensive income	6(3)(18)	-	-	-	-	53,243	-	(53,243)	-
Reorganization adjustment	4(28)	-	(32,759)	-	-	-	-	-	(32,759)
Changes in ownership interests in subsidiaries		-	(29,828)	-	-	(39,420)	-	-	(69,248)
Difference between consideration and carrying amount of subsidiaries acquired or disposed		-	2,983	-	-	-	-	-	2,983
Changes in equity of associates accounted for using equity method		-	(49,987)	-	-	(22,643)	-	-	(72,630)
Balance at December 31, 2024		\$ 912,508	\$ 4,936,992	\$ 725,338	\$ 473,690	\$ 130,130	\$ 3,800	(\$ 637,629)	\$ 6,544,829

EGIS TECHNOLOGY INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2024	2023
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Loss before tax		(\$ 1,000,942)	(\$ 760,341)
Adjustments			
Adjustments to reconcile profit (loss)			
Expected credit loss	6(2)	163,925	-
Impairment loss on prepayments	6(22)	47,599	-
Depreciation	6(8)(9)(24)	59,056	79,053
Amortisation	6(10)(24)	153,614	98,066
Losses (gains) on financial assets at fair value through profit or loss, net	6(2)(22)	31,959	(158,921)
Interest expense	6(23)	104,792	51,914
Loss on investments in debt instruments at fair value through other comprehensive income, net	6(22)	(670)	-
Impairment loss		116,917	40,059
Interest income	6(20)	(12,480)	(12,443)
Dividend income	6(21)	(424)	(12,204)
Share of loss of associates accounted for using equity method	6(7)	210,445	283,553
Losses (gains) on disposals of property, plant and equipment	6(22)	71	(1,137)
Gains from lease modification	6(9)(22)	(2,531)	(2)
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable, net		(19,974)	123,725
Accounts receivable due from related parties, net		6,090	(7,352)
Other receivables		7,757	6,296
Other receivables - due from related party		(9,688)	(10,576)
Inventories		73,779	658,577
Prepayments		99,491	(101,765)
Other current assets		7,178	(15,161)
Changes in operating liabilities			
Current contract liabilities		41,578	24,729
Accounts payable		64,415	44,681
Other payables		(37,821)	(133,064)
Other payables to related party		23,925	(614)
Other current liabilities		5,823	(2,963)
Current refund liabilities		(25,826)	(31,340)
Others		8	10
Cash inflow generated from operations		108,066	162,780
Income taxes refund (paid)		8,168	(89,977)
Interest paid		(103,979)	(52,485)
Interest received		12,051	11,246
Cash dividends received		107,972	22,237
Net cash flows from operating activities		132,278	53,801

(Continued)

EGIS TECHNOLOGY INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2024	2023
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss		(\$ 22,539)	(\$ 68,828)
Proceeds from disposal of financial assets at fair value through profit or loss		424,806	201,173
Acquisition of financial assets at fair value through other comprehensive income		(42,967)	(35,000)
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(26)	116,185	99,470
Increase in financial assets at amortised cost		(18,477)	-
Acquisition of investments accounted for using equity method		(2,765,670)	(71,900)
Acquisition of property, plant and equipment	6(26)	(27,090)	(22,749)
Proceeds from disposal of property, plant and equipment		211	3,100
Acquisition of intangible assets	6(26)	(208,854)	(125,671)
Increase (decrease) in other non-current assets		(55,712)	2,475
Proceeds from subsidiary capital reduction		102,446	-
Net cash flows used in investing activities		(2,497,661)	(17,930)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term loans	6(27)	1,120,250	1,194,000
Decrease in short-term loans	6(27)	(1,194,000)	(1,042,584)
Increase in other payable to related parties		120,000	-
Proceeds from long-term debt		2,600,000	-
Repayments of long-term debt		(713,700)	(420,000)
Payments of lease liabilities	6(27)	(35,144)	(35,898)
Increase in other non-current liabilities	6(27)	1,067	108
Cash dividends paid	6(17)	-	(207,815)
Proceeds from issuance of shares	6(15)	481,823	350,000
Net cash flows from (used in) financing activities		2,380,296	(162,189)
Net increase (decrease) in cash and cash equivalents		14,913	(126,318)
Cash and cash equivalents at beginning of year		379,774	506,092
Cash and cash equivalents at end of year		<u>\$ 394,687</u>	<u>\$ 379,774</u>

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

[Exhibit 7]

Egis Technology Inc.
2024 Loss Compensation Table

Unit: NTD

Item	Amount in Cash
Undistributed earnings at the beginning of period	1,162,418,114
Changes in other undistributed earnings	
Gains on disposal of financial assets measured at fair value	53,242,673
Changes in related enterprise accounted for using equity	-22,642,659
Changes in ownership interests in subsidiaries	-39,420,001
Net loss after tax for current period	-1,023,466,816
Less: Provision (reversal) of statutory surplus reserve	0
Provision (reversal) of special surplus reserve	130,131,311
Earnings available for distribution in current period	0
- Stock dividends (NTD - per share)	0
- Cash dividend (NTD – per share)	0
Undistributed earnings at the end of period	0

Person-in-charge: LO, SEN CHOU Manager: LO, SEN CHOU

Chief Accountant: Kathy Huang

[Exhibit 8]

Egis Technology Inc.

Comparison Table of amendments to the “Operational Procedures for Endorsements/Guarantees”

Revised provisions	Current provisions	Explanation
<p>Article 6: Decision-making and authorization levels</p> <p>I. When the Company handles endorsement and guarantee matters, all endorsements and guarantees within the limits of Article 5 shall be processed with the approval of the Board of Directors. However, in order to save time, the aforementioned endorsements and guarantees authorize the chairman to make a decision <u>within NT\$300 million</u>, and the proposal shall be submitted to the most recent board meeting for discussion. If the Board of Directors disagrees, a plan should be formulated to eliminate the excess within a certain period of time. Before a subsidiary of the Company that directly or indirectly holds more than 90% of the voting shares provides endorsements and guarantees in accordance with regulations, it shall submit a report to the Company for resolution by the Board of Directors. However, endorsements and guarantees between companies in which the company directly or indirectly holds 100% of the voting shares are not subject to this restriction.</p> <p>(The following is omitted)</p>	<p>Article 6: Decision-making and authorization levels</p> <p>I. When the Company handles endorsement and guarantee matters, all endorsements and guarantees within the limits of Article 5 shall be processed with the approval of the Board of Directors. However, in order to save time, the aforementioned endorsements and guarantees authorize the chairman to make a decision <u>within a period not exceeding 25% of the higher of the paid-in capital or net worth of the Company’s most recent financial statements audited or reviewed by CPAs</u>, and the proposal shall be submitted to the most recent board meeting for discussion. If the Board of Directors disagrees, a plan should be formulated to eliminate the excess within a certain period of time. Before a subsidiary of the Company that directly or indirectly holds more than 90% of the voting shares provides endorsements and guarantees in accordance with regulations, it shall submit a report to the Company for resolution by the Board of Directors. However, endorsements and guarantees between companies in which</p>	<p>After considering the limits of peer companies and the needs of group operations, the amendment authorizes the chairman to approve the endorsement and guarantee limit to be within a fixed amount of NT\$300 million.</p>

Revised provisions	Current provisions	Explanation
	<p>the company directly or indirectly holds 100% of the voting shares are not subject to this restriction.</p> <p>(The following is omitted)</p>	
<p>Article 13</p> <p>These Operating Procedures were adopted on May 5, 2008.</p> <p>The first amendment was made on August 5, 2008.</p> <p>The second amendment was made on June 19, 2009.</p> <p>The third amendment was made on June 4, 2010.</p> <p>The fourth amendment was made on June 19, 2013.</p> <p>The fifth amendment was made on December 10, 2013.</p> <p>The sixth amendment was made on October 17, 2014.</p> <p>The seventh amendment was made on June 16, 2019.</p> <p><u>The eighth amendment was made on June 25, 2025.</u></p>	<p>Article 13</p> <p>These Operating Procedures were adopted on May 5, 2008.</p> <p>The first amendment was made on August 5, 2008.</p> <p>The second amendment was made on June 19, 2009.</p> <p>The third amendment was made on June 4, 2010.</p> <p>The fourth amendment was made on June 19, 2013.</p> <p>The fifth amendment was made on December 10, 2013.</p> <p>The sixth amendment was made on October 17, 2014.</p> <p>The seventh amendment was made on June 16, 2019.</p>	<p>Add the amendment date.</p>

[Exhibit 9]

Egis Technology Inc.

Comparison table of amendments to the “Articles of Incorporation”

Revised provisions	Current provisions	Explanation
<p>Article 7</p> <p>The Company’s shares are all registered and are signed or sealed by the directors <u>representing the Company</u> and issued after being duly certified.</p> <p>The Company may be exempted from printing any share certificate for the shares issued, but the Company shall ensure that a recordation of the issuance of such shares is made with a centralized securities custody enterprise/ institution.</p>	<p>Article 7</p> <p>The Company’s shares are all registered and are signed or sealed by three or more directors and issued after being duly certified.</p> <p>The Company may be exempted from printing any share certificate for the shares issued, but the Company shall ensure that a recordation of the issuance of such shares is made with a centralized securities custody enterprise/ institution.</p>	<p>In accordance with legislative amendments</p>
<p>Article 13</p> <p>Unless otherwise provided in the Company Act or other laws, the respective shareholders of the Company <u>shall</u> be entitled to one vote for each share held, except for the shares deemed as non-voting shares under Article 179 of the Company Act.</p> <p>When the Company convenes a shareholders’ meeting, voting rights may be exercised in written or electronic form, and the method of exercising these rights will be specified in the notice for the meeting.</p>	<p>Article 13</p> <p>Unless otherwise provided in the Company Act or other laws, the respective shareholders of the Company <u>shall</u> be entitled to one vote for each share held, except for the shares deemed as non-voting shares under Article 179 of the Company Act.</p> <p>When the Company convenes a shareholders’ meeting, voting rights may be exercised in written or electronic form, and the method of exercising these rights will be specified in the notice for the meeting.</p>	<p>The amendment is made in accordance with Paragraph 1, Article 177-1 of the Company Act.</p>
<p>Article 24</p> <p>If the company makes a profit in the year (the so-called profit refers to the pre-tax profit before the distribution of employees’ compensation and directors’ remuneration), it should set aside no less than 5% as employee compensation and no more than 1% as director remuneration. <u>No less than 1% of appropriated employee compensation shall be used to adjust the salaries or distribute compensation to entry-level employees.</u> However, if the Company still has accumulated losses (including adjustments to the amount of retained earnings), it should reserve the amount to make up for it in advance.</p> <p>The employee compensation and <u>entry-level employee compensation</u> referred to in the preceding paragraph may be made in the</p>	<p>Article 24</p> <p>If the Company makes a profit in the year (the so-called profit refer to the pre-tax profit before the deduction of remunerations payable to the employees and directors), it shall set aside no less than 5% of the profits for employee remunerations and no more than 1% for director remunerations. However, if the Company has accumulated losses (including the adjustment of undistributed earnings amount), the amount for offsetting should first be retained.</p> <p>The employee remunerations stated above may be paid in the form of shares or cash, and the object of payment shall include the employees of subsidiaries who meet the conditions set by the Board of Directors.</p> <p>The director remunerations stated above may only be paid in the form of cash.</p>	<p>The amendment is made in accordance with Paragraph 6, Article 14 of the Securities and Exchange Act.</p>

Revised provisions	Current provisions	Explanation
form of stocks or cash, and the recipients may include employees of affiliated companies who meet the conditions set by the Board of Directors. The director remunerations stated above may only be paid in the form of cash. The two items above shall be handled according to the resolutions of the Board of Directors and reported at the shareholders meeting.	The two items above shall be handled according to the resolutions of the Board of Directors and reported at the shareholders meeting.	
Article 25 If the Company wishes to cancel its public offering, it shall do so in accordance with Article 156-2 of the Company Act.	Article 25 In the event of any cancellation of public offering by the Company, this shall be handled in accordance with the provisions of Article 156 of the Company Act.	Amendment to the reference clause
Article 27 This Articles of Incorporation was concluded on December 11, 2007. The first amendment was made on December 26, 2007. The second amendment was made on February 25, 2008. The third amendment was made on May 05, 2008. The fourth amendment was made on May 28, 2008. The fifth amendment was made on June 04, 2010. The sixth amendment was made on September 24, 2010. The seventh amendment was made on June 15, 2011. The eighth amendment was made on June 15, 2012. The ninth amendment was made on December 10, 2013. The tenth amendment was made on October 17, 2014. The eleventh amendment was made on June 28, 2016. The twelfth amendment was made on May 30, 2018. The thirteenth amendment was on July 12, 2021. The fourteenth amendment was made on June 22, 2022. The fifteenth amendment was made on June 25, 2024.	Article 27 This Articles of Incorporation was concluded on December 11, 2007. The first amendment was made on December 26, 2007. The second amendment was made on February 25, 2008. The third amendment was made on May 05, 2008. The fourth amendment was made on May 28, 2008. The fifth amendment was made on June 04, 2010. The sixth amendment was made on September 24, 2010. The seventh amendment was made on June 15, 2011. The eighth amendment was made on June 15, 2012. The ninth amendment was made on December 10, 2013. The tenth amendment was made on October 17, 2014. The eleventh amendment was made on June 28, 2016. The twelfth amendment was made on May 30, 2018. The thirteenth amendment was on July 12, 2021. The fourteenth amendment was made on June 22, 2022. The fifteenth amendment was made on June 25, 2024.	Addition of amendment date

Revised provisions	Current provisions	Explanation
<u>The sixteenth amendment was made on June 25, 2025.</u>		

[Appendix 1]

Egis Technology Inc.

Articles of Incorporation of the Company

Chapter 1 General Provisions

- Article 1: The Company is organized in accordance with the provisions of the Company Act. It is known as “神盾股份有限公司”, with its English name as “Egis Technology Inc.”.
- Article 2: The businesses conducted by the Company are:
1. I301010 Information software services.
 2. I301020 Information process services.
 3. I301030 Electronic information supply services.
 4. I501010 Product designing.
 5. F401010 International trade.
 6. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3: The Company is incorporated in Taipei City . The Board of Directors may, by resolution, approve the establishment of branches, offices or liaison offices at home and abroad; and the cancellation or modification of such establishment shall also be conducted based on the resolutions of the Board of Directors.
- Article 4: The method of public announcements by the Company shall be handled in accordance with the provisions of Article 28 of the Company Act.
- Article 5: When the Company invests in another company and becomes a shareholder of limited liability, its total investment amount may exceed 40% of the Company's paid-up capital.
The Company may provide endorsement or guarantee to external parties for business or investment relations needs.

Chapter 2 Share Capital

- Article 6: The total capital of the Company shall be NTD 2,000,000,000, divided into 200,000,000 shares of NTD 10 each, to be issued in separate trenches; and the Board of Directors is authorized to issue the un-issued shares based on actual needs.
- Out of the total capital amount above, NTD 50,000,000 shall be divided into 5,000,000 shares with a par value of NTD 10 per share, to be issued as stock warrants for employees to subscribe; and such issuance in separate trenches shall be based on the resolutions of the Board of Directors.
- The issuance of stock warrants to the Company's employees need not be subject to the exercise price restriction set out in Article 53 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers", provided that the consent of at least two-thirds of the voting rights represented at a shareholders meeting attended by shareholders representing a majority of the total issued shares is obtained.
- Article 6-1: In accordance with the Company Act, the Company may repurchase treasury shares, issue employee stock options, new shares, or restricted stock for employees. The transferees, recipients, or subscribers of such shares or rights may include employees of the Company, as well as employees of its parent or subsidiary companies.
- Article 7: The share certificates of the Company shall be in registered form, and prior to their issuance, they shall be signed by or affixed with the seals of no less than three Directors of the Company, and be certified pursuant to the law.
- The Company may be exempted from printing any share certificate for the shares issued, but the Company shall ensure that a recordation of the issuance of such shares is made with a centralized securities custody enterprise/ institution.
- Article 8: The entries in the shareholders' roster shall not be altered within 60 days prior to the convening date of an annual general meeting, or within 30 days prior to the convening date of an extraordinary general meeting, or within five days prior to the record date fixed by the Company for distribution of dividends and bonuses or other benefits.
- Article 9: The Company shall handle the shareholder services according to the provisions of "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority, in addition to the relevant laws and regulations.

Chapter 3 Shareholders Meetings

Article 10: Shareholders' meetings are of two types, namely annual general meetings and extraordinary general meetings. Annual general meetings shall be convened at least once a year by the Board of Directors according to the law within six months after the close of each fiscal year. Extraordinary general meetings shall be convened whenever necessary according to the law.

Article 10-1: The Company's shareholders' meetings may be held via video conference or other means promulgated by the central competent authority.

Article 11: If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman of the Board. When the Chairman of the Board is on leave or is unable to exercise his duties and powers for any reason, its proxy shall act in accordance with the provisions in Article 208 of the Company Act. 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.

Article 12: If any shareholder of the Company is unable to attend a shareholders meeting in person, the shareholder may appoint a proxy to attend the meeting by providing the power of attorney issued by the Company, stating therein the scope of power authorized to the proxy. The manner in which the shareholders of the Company authorize proxies for attendance at shareholders meetings shall be handled according to the provisions of "Regulations Governing the Use of Powers of Attorney for Attendance at Shareholders Meetings of Public Companies" promulgated by the competent authority, in addition to Article 177 of the Company Act and other relevant laws and regulations.

Article 13: Unless otherwise provided in the Company Act or other laws, the respective shareholders of the Company shall be entitled to one vote for each share held, except for the shares deemed as non-voting shares under Article 179 of the Company Act.

When the Company holds a shareholders meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice.

Article 14: Except when otherwise provided in the relevant laws, resolutions at a shareholders' meeting shall be adopted by a majority vote of the attending shareholders, who represent more than one-half of the total number of issued shares.

Article 15: Matters related to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the Chairman of the meeting and a copy distributed to each shareholder within 20 days after the meeting. The meeting minutes may be produced and distributed in electronic format.

The meeting minutes stated above may be distributed by means of a public announcement.

Article 16: Deleted

Chapter 4 Directors and Audit Committee

Article 17: The Company shall have 5-11 directors to be elected at the shareholders' meeting from among the individuals of legal capacity, with the term of office as three years. All directors shall be eligible for re-election. A candidate nomination system shall be adopted for the directors, and they shall be elected from the list of director candidates by the shareholders.

The Company shall elect independent directors from the aforementioned list, and there shall be at least three independent directors, representing at least one-fifth of the seats of directors.

With regard to the professional qualifications, shareholding and moonlighting restrictions of independent directors, nomination and election method for all directors, and other compliance requirements, they shall be handled according to the relevant regulations of the competent authority.

Article 18: The Directors shall constitute the Board of Directors and shall elect one Chairman and one Vice-chairman of the Board from among themselves by the consent of a majority at a meeting attended by at least two-thirds of the Directors. The Chairman shall internally preside the shareholders meetings and Board meetings, and shall externally represent the Company; and shall execute his duties and powers according to the law.

Article 19: Board meetings shall be convened by the Chairman, unless otherwise provided in the Company Act. Except when otherwise provided in the Company Act,

resolutions at a Board meeting shall be adopted by the consent of a majority of the directors present at the meeting.

The Board meetings shall be convened at least once a quarter. The reasons for convening a Board meeting shall be specified in a notice served to every director seven days in advance. However, a Board meeting may be convened at any time in emergency situations. The notice on the convening of a Board meeting of the Company may be served by correspondence, e-mail or fax. A Board meeting may be convened via video conferencing, and the directors taking part in such video conference shall be deemed to have attended the meeting in person.

Where the Chairman is on leave or is unable to exercise his duties and powers for any reason, his proxy shall act according to the provisions in Article 208 of the Company Act.

If any director is unable to attend a Board meeting in person, the director may appoint another director to attend the meeting as his proxy through a power of attorney, provided that the scope of power authorized to the proxy is clearly stated in the power of attorney each time. Independent directors shall attend the Board meetings in person or appoint other independent directors to attend on their behalf. A proxy under the preceding paragraph may accept authorization from one person only.

Article 20: Remunerations of all directors shall be determined and paid by the Board of Directors as authorized by the Company, according to the degree of participation in the operations of and contribution to the Company, and with reference to the standard as generally adopted by the enterprises of the same industry, regardless of whether the Company is experiencing a loss in

Article 21: business.

The Company shall authorize the Board of Directors to purchase liability insurance covering the liability for compensation to be assumed by all
Article 21- directors for the scope of business conducted within their term of office in
1: accordance with the law.

The Company may establish functional committees under the Board of
Article 21- Directors, and the establishment and duties and powers of the relevant
2: committees shall be carried out according to the regulations prescribed by the competent authorities.

The Company shall establish an audit committee comprising all independent directors according to Article 14-4 of the Securities and Exchange Act. The audit committee and the exercise of duties and powers by its members, as well as other related matters shall be subject to the provisions of the Securities and Exchange Act and relevant laws.

Matters related to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the Chairman of the meeting and a copy distributed to each shareholder within twenty days after the conclusion of the meeting.

Chapter 5 Managers

Article 22: The Company may establish positions for chief executive officer, general manager and deputy general manager, and their appointment, dismissal and remunerations shall be handled in accordance with the provisions of Article 29 of the Company Act.

Chapter 6 Accounting

Article 23: The Company's fiscal year shall be from January 01 to December 31. The Board of Directors shall prepare the business report, financial statements and proposal for earnings distribution or loss offsetting at the end of each fiscal year, and submit them to the Audit Committee for review thirty days prior to the convening of the annual general meeting, followed by ratification thereof at the annual general meeting.

Article 24: If the Company makes a profit in the year (the so-called profit refer to the pre-tax profit before the deduction of remunerations payable to the employees and directors), it shall set aside no less than 5% of the profits for employee remunerations and no more than 1% for director remunerations. However, if the Company has accumulated losses (including the adjustment of undistributed earnings amount), the amount for offsetting should first be retained. The employee remunerations stated above may be paid in the form of shares or cash, and the object of payment shall include the employees of subsidiaries who meet the conditions set by the Board of Directors. The director remunerations stated above may only be paid in the form of cash. The two items above shall be handled according to the resolutions of the Board

of Directors and reported at the shareholders meeting.

- Article 24- 1: After the closing of accounts for the year, if there is earnings, the Company shall first pay the taxes, make up for accumulated losses, and then set aside 10% of the said profits as legal reserve; where such legal reserve amounts to the total paid-in capital of the Company, this provision shall not apply. The company shall also set aside or reverse another sum as special reserve in accordance with the law or regulations of competent authorities. The Board of Directors shall draft an earnings distribution proposal for the remaining earnings amount, as well as the undistributed earnings at the beginning of the period. If the distribution proposal will be issuing new shares, the distribution shall be made after a resolution of a shareholders meeting. If the distribution proposal will be issuing cash, in accordance with item 5 of Article 240 of the Company Law, the Board of Directors shall be authorized to issue the cash upon the resolution of a meeting with a quorum of two-thirds of all directors and a simple majority vote of attending directors as well as a report to the shareholders meeting. The Company's dividends policy is in line with the current and future development plans, with the investment environment, capital requirements and domestic and international competition, as well as the interests of shareholders and other such factors taken into account; and with reference to the general standard of dividends issuance in the same industry and capital market as the basis for dividends issuance. Dividends and bonuses may be distributed in the form of cash or shares, of which cash dividends shall be no less than 20% of the total shares.

Chapter 7 Supplementary Provisions

- Article 25: In the event of any cancellation of public offering by the Company, this shall be handled in accordance with the provisions of Article 156 of the Company Act.
- Article 26: For all matters not addressed in this Articles of Incorporation, they shall be handled according to the Company Act and other relevant laws and regulations.
- Article 27: This Articles of Incorporation was concluded on December 11, 2007.
The first amendment was made on December 26, 2007.
The second amendment was made on February 25, 2008.
The third amendment was made on May 05, 2008.
The fourth amendment was made on May 28, 2008.

The fifth amendment was made on June 04, 2010.
The sixth amendment was made on September 24, 2010.
The seventh amendment was made on June 15, 2011.
The eighth amendment was made on June 15, 2012.
The ninth amendment was made on December 10, 2013.
The tenth amendment was made on October 17, 2014.
The eleventh amendment was made on June 28, 2016.
The twelfth amendment was made on May 30, 2018.
The thirteen amendment was on July 12, 2021.
The fourteenth amendment was made on June 22, 2022.
The fifteenth revision was on June 25, 2024.

[Appendix 2]

Egis Technology Inc. Rules of Procedure for Shareholders Meetings

Article 1

The Rules of Procedure for the Company's shareholders meetings, except as otherwise provided by the laws and regulations, or the Articles of Incorporation, shall be exercised as provided in these Rules.

Article 2

Unless otherwise provided by the laws and regulations, 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.

After the public offering of the Company's shares, the Company shall prepare electronic versions of the shareholders meeting notice and power of attorney, and the subject matters of and explanatory materials related to all proposals, including proposals for ratification, matters for discussion, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of an annual general meeting or 15 days before the date of an extraordinary general meeting.

The Company shall prepare electronic versions of the meeting handbook and supplemental meeting materials of the shareholders meeting and upload them to the MOPS 21 days before the date of the annual general meeting or 15 days before the date of the extraordinary general 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 annual general meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the date of an annual general meeting. In addition, 15 days before the date of the shareholders meeting, the Company shall ensure that the meeting handbook and supplemental meeting materials for the said meeting have been properly prepared and made available for viewing by shareholders at any time. The meeting handbook and supplemental meeting materials shall also be displayed at the Company and its appointed professional shareholder services agencies. The Company shall make the meeting agenda handbook and supplemental meeting materials specified in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting:

— 、For physical shareholders' meetings, to be distributed on-site at the meeting.

二、 For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.

三、 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 served in the electronic format.

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, shall be set out in the notice of the reasons for convening the shareholders meeting, with the essential contents explained; none of the above matters may be raised by an extraordinary motion. The essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the company, and such website shall be indicated in the above notice.

Where the notice of the reasons for convening the shareholders meeting specifies an reelection of all directors as well as the date when they will assume office, after the election is completed at such shareholders meeting, the date when they will assume office may not be changed again at such same meeting through an extraordinary motion or any other method.

A shareholder holding one percent or more of the total number of issued shares may submit to the Company a written proposal for discussion at an annual general meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. However, a shareholder proposal for urging the Company to promote public interests or fulfill its social responsibilities may still be included in the list of proposals to be discussed at a regular meeting of shareholders by the Board of Directors.

In addition, 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 meeting agenda. Prior to the book closure date before an annual general meeting is held, the Company shall publicly announce that it will receive shareholder proposals, in writing or by way of electronic transmission, and the location and time period for their submission; the period for submission of shareholder proposals shall not be less than 10 days. Proposals submitted by shareholders 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 annual general meeting and participate in discussion of the said 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 the exclusion of any shareholder proposals from the meeting agenda.

Article 3

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

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

Article 4

If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman of the Board. When the Chairman of the Board is on leave or is unable to exercise his duties and powers for any reason, the Vice-chairman shall act on behalf of the Chairman. If there is no Vice-chairman or the Vice-chairman is also on leave or is unable to exercise his duties and powers for any reason, the Chairman shall appoint one of the managing directors to act as chair. If there are no managing directors, one of the directors shall be appointed to act as chair. Where the Chairman 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 the chairman, 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 understands the financial and business situation 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 Chairman of the Board in person and attended by a majority of the directors, and at least one member of each functional committee as representative 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 chairman from among themselves.

Article 5

If any shareholder of the Company is unable to attend a shareholders meeting in person, the shareholder may appoint a proxy to attend the meeting by providing the power of attorney issued by the Company, stating therein the scope of power authorized to the proxy.

Except for trust enterprises or shareholder services agencies approved by the competent securities authority, when a person who acts as the proxy for two or more shareholders, the number of voting power represented by him/her shall not exceed 3% of the total number of issued voting shares of the company, otherwise, the portion of excessive voting powers shall not be counted.

A shareholder may only execute one power of attorney and appoint one proxy only, and shall serve such power of attorney to the Company five days prior to the meeting date of the shareholders' meeting. In case two or more powers of attorney are served, the first one delivered to the Company shall prevail, unless an explicit statement to revoke the previous proxy appointment is made.

After a power of attorney has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise his voting power by correspondence or electronic means, a proxy rescission notice shall be served to the Company two days prior to the date of the shareholders' meeting. If the proxy rescission notice is not served in time, the voting power exercised by the proxy at the meeting 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 6

The time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted by the Company shall be at least 30 minutes prior to the time of commencement of the meeting. The venue at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel shall be 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 attending the shareholders' meeting in person.

During the shareholders meetings held by the Company, the Company shall furnish the attending shareholders or their proxies with an attendance book for signing in, or the attending shareholders may submit a sign-in card in lieu of signing in.

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards,

or other supporting documents of attendance. The Company may not arbitrarily add requirements for the provision of other supporting documents beyond those showing eligibility of attendance presented by the shareholders. Solicitors soliciting powers of attorney shall also bring identification documents for verification.

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, 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 a shareholders meeting 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. In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda 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 end of the meeting.

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:

1. How shareholders attend the virtual meeting and exercise their rights.
2. 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:

- (1). 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.
- (2). Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
- (3). 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.

(4). Actions to be taken if the outcome of all proposals has been announced and extraordinary motion has not been carried out.

3. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified.

Article 7

Attendance at shareholders meetings shall be calculated based on the 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 submitted, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronic means.

Article 7-1 (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 explicit disclosure of the same at the place of the shareholders' meeting. In the event 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 end of the meeting.

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.

Article 8

The Chairman shall call the meeting to order at the appointed meeting time when the meeting is attended by shareholders representing more than half of the total number of issued shares. If the quorum is not met, the Chairman may announce a deferment of the meeting. Such deferment is restricted to a maximum of two times and the total time of such deferments shall not exceed one hour. 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 Chairperson 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 still not met after two deferments, but the attending shareholders represent one-third or more of the total number of issued shares, a tentative resolution may be passed by a majority of those present. 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 with the Company in accordance with Article 6.

Article 9

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

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting, but the voting right that may be exercised shall be calculated on the basis of the total number of shares it holds.

A shareholder who has a personal interest in any matter under discussion at a meeting, which may impair the interests of the Company, shall not vote nor exercise the voting right on behalf of another shareholder.

When the Company holds a shareholders meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means. 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. However, the said shareholder will be deemed to have waived his rights with respect to the Extemporaneous Motions and amendments to original proposals of that meeting.

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

After a shareholder has exercised voting rights by correspondence or electronic means, in the event that 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 served to the Company, via the same means by which the voting rights were exercised, two days before the date of the shareholders meeting. If the notice of retraction is not served in 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.

Article 10

The Company may designate attorneys, certified public accountants, or relevant personnel appointed by it to attend a shareholders meeting in a non-voting capacity.

Article 11

The Company shall make uninterrupted audio and video recordings for the entire course of the shareholders meeting, and the recorded materials shall be retained for at least 1 year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the said lawsuit.

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 shall make continuous, uninterrupted audio and video recordings for the entire course of the virtual meeting.

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

Article 12

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

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

The Chairman may not declare the meeting adjourned prior to the completion of deliberation on the meeting agenda set out in the two paragraphs above (including Extemporaneous Motions), except by a resolution of the shareholders meeting. If the Chairman 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 chairman in accordance with statutory procedures, by the agreement of a majority of the votes represented by the attending shareholders, and continue the meeting thereafter.

The Chairman shall allow ample opportunities during the meeting for explanation and

discussion of proposals, and of amendments or Extemporaneous Motions put forward by the shareholders. When the Chairman is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the Chairman may announce the discussion closed and call for a vote.

Article 13

Before speaking, an attending shareholder or proxy must specify on a speaker's slip the subject of the speech, his shareholder account number or attendance card number and account name. The order in which shareholders speak will be decided by the Chairman. An attending shareholder or proxy 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 stated on the speaker's slip, the spoken content shall prevail.

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

Article 14

When there is an amendment or an alternative to a proposal, or other proposals raised through Extemporaneous Motions by a shareholder or proxy, it shall be seconded by other shareholders or proxies, and the same applies for amendment of the meeting agenda or motion for adjournment of meeting.

Article 15

Except with the consent of the Chairman, a shareholder or proxy 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 provisions in the preceding paragraph or exceeds the scope of the agenda item, the Chairman may terminate the speech.

Article 16

When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

If a juristic person shareholder appoints two or more representatives to attend the shareholders meeting, only one representative may speak on the same proposal.

Article 17

After the speech of a shareholder, the Chairman may respond in person or appoint a 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 Chairperson declaring the meeting open until the Chairperson 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.

Article 18

When the Chairman is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the Chairman may announce the discussion closed and call for a vote.

Article 19

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

Vote counting shall be conducted in public at the venue of the shareholders meeting. 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 shall be made.

When the Company convenes a virtual shareholders' meeting, after the Chairperson declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the Chairperson 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 Chairperson 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 extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 20

When a meeting is in progress, the Chairman may set time for breaks at his discretion.

Article 21

Except as otherwise provided in the Company Act and the Articles of Incorporation of the Company, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders.

If the Chairman of the meeting inquires of the opinions of all attending shareholders and receives no objection to the proposal, the motion is deemed passed, with equivalent force as a resolution by vote.

If there is objection, the proposal shall be submitted for discussion and voting again, but no further objection may be raised after the Chairman announced the resolution upon inquiry with all attending shareholders and no objection was raised.

Article 22

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

Article 23

Staff handling administrative affairs of a shareholders meeting shall wear identification cards or armbands.

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

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

Where a shareholder violates the Rules of Procedure and defies the Chairman's correction, obstructing the proceedings and refusing to heed calls to stop, the Chairman may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 24

Matters related to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the Chairman of the meeting and a copy distributed to each shareholder within twenty days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic format, and in accordance with the provisions of the Company Act.

Companies with public offering of shares may distribute the meeting minutes stated

above by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and venue of the meeting, the Chairman's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of votes); when there is an election of directors, the number of votes received by each elected director shall be disclosed. The meeting minutes shall be retained for the duration of the existence of the Company.

With regard to the method of resolution in the preceding paragraph, if the Chairman of the meeting inquires of the opinions of all shareholders and the shareholders have no objection to the proposal, "the resolution is passed after the Chairman has inquired of the opinions of all attending shareholders and no objection was raised" shall be stated; however, if there is objection to the proposal by the shareholders, the method of voting and the electoral vote count and proportion of the votes shall be stated.

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 Chairperson's and the 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 shareholder 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 24-1 (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 Chairperson has announced the meeting adjourned.

Article 24-2 (Location of the Chairperson and the Secretary of virtual-only shareholders' meeting)

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

Article 25

When a meeting is in progress, the Chairman may set time for breaks at his discretion. If

a force majeure event occurs, the Chairman may rule the meeting temporarily suspended and in view of the circumstances, announce a time when the meeting will be resumed. If the meeting venue is no longer available for continued use at the appointed time and not all of the items (including Extemporaneous 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 the provisions in Article 182 of the Company Act.

Article 25-1 (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 Chairperson 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 Chairperson 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 paragraph 2, 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 who do not attend the postponed 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 paragraph 2, 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 paragraph 2, 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. The postponement or resumption of such meeting under paragraph 2 is not 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 paragraph 2, 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 the second half of Article 12 and paragraph 3 of Article 13 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and paragraph 2 of Article 44-5, Article 44-15, and paragraph 1 of Article 44-17 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 paragraph 2.

Article 25-2 (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.

Article 26

In the case of election of directors during the shareholders meeting, the election shall be handled according to the relevant election procedures formulated by the Company and the results shall be announced on-site at the meeting, including the list of elected directors and the electoral vote count.

The ballots for the electoral item in the preceding paragraph shall be sealed and signed by the vote monitoring personnel and properly safe-kept for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the said lawsuit.

Article 27

These Rules, and any amendments hereto, shall be implemented after adoption by shareholders meetings.

Article 28

These Rules were formulated on June 30, 2008.

The first amendment was made on June 15, 2012.

The second amendment was made on December 10, 2013.

The third amendment was made on October 17, 2014.

The fourth amendment was made on June 30, 2015.

The fifth amendment was made on June 18, 2020.

The sixth amendment was made on June 22, 2022.

[Appendix 3]

Egis Technology Inc.

Procedures for Election of Directors and Independent Directors

1. These Procedures are formulated in accordance with the provisions of the Company Act, Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the Articles of Incorporation of the Company. The election of the directors (including independent directors) of the Company, except when otherwise provided in the laws or Articles of Incorporation, shall be conducted according to the provisions of these Procedures.
2. The election of the directors (including independent directors) of the Company shall be held at the shareholders' meeting.
- 2-1 The overall composition of the board of directors shall be taken into consideration in the selection of this Corporation's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:
 - (1) Basic requirements and values: Gender, age, nationality, and culture.
 - (2) Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:
 - (1) The ability to make judgments about operations.
 - (2) Accounting and financial analysis ability.
 - (3) Business management ability.
 - (4) Crisis management ability.
 - (5) Knowledge of the industry.
 - (6) An international market perspective.
 - (7) Leadership ability.
 - (8) Decision-making ability.More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

The board of directors of this Corporation shall consider adjusting its composition based on the results of performance evaluation.
3. The qualifications of the independent directors of the Company shall comply with the provisions in Articles 2, 3 and 4 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".

The election of independent directors of the Company shall comply with the provisions in Articles 5, 6, 7, 8 and 9 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies", and shall be conducted according to the provisions in Article 24 of "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies".
4. Elections of directors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.
5. The cumulative voting method shall be used for election of the directors and independent directors of the Company. Attendance card numbers printed on the ballots may be used instead of recording the names of the voters. Each share will have voting rights in number equal to the directors to be elected. The Board of Directors shall prepare ballots in numbers corresponding to the

directors to be elected, which shall then be distributed to the respective shareholders. The ballot stated above may be cast for a single candidate or split among multiple candidates.

6. The election of the directors and independent directors of the Company shall be conducted together based on the number of directors and independent directors specified in the Company's Articles of Incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes; where two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the Chairman drawing lots on behalf of any person not in attendance.
7. The Board of Directors shall prepare ballots in numbers equivalent to the directors to be elected, serialize them according to the attendance card numbers and indicate the voting rights of each shareholder.
8. Before the election begins, the Chairman shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel.
9. The ballot boxes shall be prepared by the Board of Directors and publicly checked by the vote monitoring personnel before voting commences.
10. This clause is deleted.
11. A ballot is invalid under any of the following circumstances:
 - (1) The ballot prepared by the Convener is not used.
 - (2) A blank ballot is placed in the ballot box.
 - (3) The writing is unclear and indecipherable or has been altered.
 - (4) Upon verification, the name of the candidate entered in the ballot does not conform to those stated on the candidate list.
 - (5) Other words are entered in addition to the number of voting rights allotted.
12. The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors or supervisors and the numbers of votes with which they were elected, shall be announced by the chair or somebody designed by the chair on the site.

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.
13. The Board of Directors of the Company shall issue notifications to the persons elected as directors and independent directors.
14. These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.
15. These Procedures were formulated on October 17, 2014.

The first amendment was made on June 30, 2015.

The second amendment was made on July 12, 2021.

[Appendix 4]

Egis Technology Inc.
Current Shareholding of All Directors

1. Types of shares and total shares issued: 91,250,754 ordinary shares.
2. In accordance with the provisions in Article 26 of the Securities and Exchange Act and Article 2 of the “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies”, the minimum number of shares to be held by all directors is: 7,300,060 shares.
3. As of the book closure date of this shareholders meeting, the number of shares held by all the directors as stated in the roster of shareholders is as follows:

2025/04/27

Position	Name	Number of Shares Held
Chairman	LO, SEN CHOU	9,006,262
Director	SHIH, CHEN-JUNG	0
Director	RO, SHIH-HAO	132,000
Director	CHIH-CHUN TSAI	0
Independent Director	CHEN, LAI-JUH	0
Independent Director	STARK LIANG	0
Independent Director	LIAO CHUN-CHIEH	0
Independent Director	YU-I TSENG	0
Total number of shares held by all shareholders (excluding independent directors)		9,138,262

Note: The shareholdings of independent directors elected by a public company shall not be counted in the total referred to in the preceding paragraph. If a public company has elected two or more independent directors, the share ownership figures calculated at the rates set forth in the preceding paragraph for all directors and supervisors other than the independent directors shall be decreased by 20 percent.