

Stock Code: 6462



Egis Technology Inc.

2026 Annual General Meeting Meeting Handbook

Time: June 24, 2026 (Wednesday) at 9 a.m.

Venue: 2F., No. 19-10, Sanchong Rd., Nangang Dist., Taipei City
(International Conference Center, Nangang Software Park)

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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 24, 2026 (Wednesday) at 9 a.m.

Venue: 2F., No. 19-10, Sanchong Rd., Nangang Dist., Taipei City
(International Conference Center, Nangang Software Park)

1. Announce Start of Meeting

2. Speech by Chairman

3. Reporting Items

1. 2025 Annual Business Report.

2. Review of the Company's 2025 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 accumulated deficit reaching one-half of its paid-in capital.

6. Report on Directors' remuneration for the year 2025.

4. Matters for Ratification

1. Ratify the 2025 Annual Financial Statements.

2. Ratify the 2025 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 "Articles of Incorporation" of the Company.

6. Election Matters: Election of directors of the Company.
7. Other Proposals: The lifting of non-compete restrictions for directors of the Company and their representatives.
8. Extempore Motion
9. Adjournment of Meeting

III. Reporting Items

Proposal 1

Subject matter: 2025 Annual Business Report.

Explanation: Please refer to Exhibit 1 of this Handbook for the 2025 Annual Business Report.

Proposal 2

Subject matter: Review of the Company's 2025 Annual Financial Statements and Reports by the Audit Committee.

Explanation: Please refer to Exhibit 2 of this Handbook for the Audit Committee's 2025 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 Inpsytech, Inc., 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) Upon the approval by the shareholder's meeting resolution on June 25, 2025, the Board of Directors was authorized to issue common shares by private placement for cash capital injection to be divided into five tranches within one year from the date of the resolution of the shareholders' meeting, within the limit of

10,000,000 shares, as needed by the Company's operational requirements.

- (2) Pursuant to Article 43-6 of the Securities and Exchange Act, private placements of securities shall be completed within one year from the date of the shareholders' resolution. As the deadline for execution is approaching, the Board of Directors has resolved to cease the private placement of 10,000,000 common shares prior to the expiration of the said period.

Proposal 5

Subject matter: Report on the Company's accumulated deficit reaching one-half of its paid-in capital.

Explanation: According to the Company's audited financial statements for 2025, as of December 31, 2025, the accumulated deficit amounted to NT\$1,540,887,440, which has reached one-half of the Company's paid-in capital. Pursuant to Article 221 of the Company Act, the matter shall be reported at the most recent shareholders' meeting.

Proposal 6

Subject matter: Report on Directors' remuneration for the year 2025.

Explanation: (1) The remuneration of the Company's directors is handled in accordance with Article 20 of the Company's Articles of Incorporation. The remuneration of all directors, regardless of whether the Company operates at a profit or loss, may be determined by the Board of Directors based on the directors' level of participation in the Company's operations, performance of duties, participation in the Board of Directors and functional committees, and overall contribution value, with reference to the prevailing standards in the industry. In addition, pursuant to Article 24 of the Company's Articles of Incorporation, if the Company records annual profits, 1% shall be appropriated as directors' remuneration.

- (2) The remuneration of the Company's directors is linked to the Company's operating performance and corporate governance performance. Evaluation factors include revenue and

profitability performance, risk management, implementation of corporate governance, promotion of sustainable development, attendance and participation in Board meetings, as well as the directors' participation in and contribution to the Company's operations. The remuneration proposal is reviewed by the Remuneration Committee and submitted to the Board of Directors for approval.

- (3) As the Company did not generate profits in fiscal year 2025, no directors' remuneration was distributed for such year. The remuneration received by directors in fiscal year 2025 mainly consisted of compensation paid based on the performance of their duties and transportation allowances for attending relevant meetings. Such payments were determined by taking into account the directors' performance of duties, time commitment, and level of participation, and were handled in accordance with the Company's relevant regulations. For details of individual directors' remuneration, please refer to Exhibit 4.

IV. Matters for Ratification

Proposal 1

Proposed by the Board of Directors

Subject matter: Ratify the 2025 Annual Financial Statements.

Explanation: (1) The Company's 2025 parent company only financial statements and consolidated financial statements have been audited by EY, Certified Public Accountants, Hsu Hsin-Min and Chen Chih-Chung, who have issued an unqualified opinion.

(2) The 2025 Business Report and the aforementioned financial statements have been reviewed by the Audit Committee and are hereby submitted to the Annual General Meeting of Shareholders for recognition in accordance with applicable laws and regulations.

(3) Please refer to Exhibit 1 and Exhibit 5 for the aforementioned reports and financial statements.

Resolution:

Proposal 2

Proposed by the Board of Directors

Subject matter: Ratify the 2025 Deficit Compensation.

Explanation: (1) The Company has completed the preparation of its 2025 Financial statements. The net loss after tax for the year amounted to NT\$1,597,932,200. It is proposed that no dividend be distributed for the year 2025.

(2) Please refer to Exhibit 6 of this Handbook for the Deficit Compensation Table, which is hereby submitted for adoption.

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 2026 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 "Articles of Incorporation" of the Company.

Explanation:

I. To comply with the requirements of the Company Act, Article 13 of the Company's Articles of Incorporation is proposed to be amended. Please refer to Exhibit 7 for the Comparison Table of Amended Provisions.

II. Submit for resolution.

Resolution:

VI. Election Matters

Proposed by the Board of Directors

Subject matter: Election of directors of the Company.

Explanation:

- I. The term of office of the eighth session of directors of the Company will expire on June 20st, 2026. According to the provisions of Article 17 of the Articles of Incorporation of the Company, the ninth session of directors (including independent directors) will be elected during this Annual General Meeting. Nine director positions (including four independent director positions) will be open for election this time. Newly-elected directors (including independent directors) shall take office for a term of three years immediately after the election, starting from June 24, 2026 to June 23, 2029.
- II. The Company adopts the system of nomination of candidates for election of directors (including independent director). The shareholders shall select them from the list of candidates for directors. The list of candidates and relevant data 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 Currently Held (Unit : Shares)
LO, SEN-CHOU	Bachelor of Science in Computer Science, Soochow University California State University Chico MSCS, USA	Chairman of Egis Technology Inc.	Chairman of Egis Technology Inc. Chairman of IvyRock Asset Management Consulting Co., Ltd. Director of HEADWAY CAPITAL LIMITED Director of ORIENTAL GOLD HOLDINGS LIMITED Juridical Person Chairperson of iCatch Technology, Inc. Juridical Person Chairperson of Alcor Micro Corporation Juridical Person Chairperson of AlgolTek, Inc. Juridical Person Director of SYNCOMM TECHNOLOGY CORP. Director of SILICON OPTRONICS, INC. Director of GALLOPWAVE INC. Juridical Person Chairperson of GEAR RADIO ELECTRONICS CORP. Juridical Person Chairperso of SAMOA Gear Radio Limited Juridical Person Chairperso of Inpsytech, Inc.	9,006,262
SHIH, CHEN-	Honorary Doctor of	Founder and Honorary	Juridical Person Director of Acer	0

JUNG	<p>Thunderbird School of Global Management</p> <p>Honorary Fellowship of the University of Wales</p> <p>Honorary Doctor of Science and Technology, Hong Kong Polytechnic University</p> <p>Honorary Doctor of Engineering, National Chiao Tung University</p> <p>Master of Electronic Engineering, National Chiao Tung University</p>	Chairman of Acer Group	<p>Incorporated</p> <p>Director of Nan Shan Life Insurance Co., Ltd.</p> <p>Director of Hung Jung Investment Co., Ltd.</p> <p>Director of Taiwan Public Television Service Foundation</p> <p>Director of Chinese Television System Corporation</p> <p>President of Cloud Gate Culture and Arts Foundation</p> <p>Chairman of Stans Foundation</p> <p>Chairman of CT Ambi Inc.</p> <p>Director of AiSails Power Inc.</p> <p>Director of One Song Inc.</p> <p>Chairman of Porrima Inc.</p> <p>Director of RePV Tech , INC.</p> <p>Chairman of Himalaya Venture Fund Corp.</p> <p>Director of Himalaya Venture Capital Management Consulting Inc.</p> <p>Chairman of Taiwan Innovation Centre Aging Inc.</p> <p>Juridical Person Director of Ambi Venture Management Co.</p> <p>Director of Chew's Culture Foundation</p> <p>Director of SanCode Foundation</p> <p>Chairman of Tainan Zhi-Yuan Foundation</p> <p>Director of Acer Foundation</p> <p>Director of Spring Foundation of NCTU</p> <p>Director of C.F. Koo Foundation</p> <p>Director of Chiang Ching-kuo Foundation</p> <p>Director of Yu Chi-Chung Cultural & Education Foundation</p> <p>Director of CAPRI</p> <p>Director of The Alliance Cultural Foundation</p>	
RO,SHIH-HAO	University of California, Riverside	<p>Sales Manager ·</p> <p>General Manager of Egis Technology Inc.</p> <p>SBI & Capital 22</p> <p>Mizuho Securities Asia Ltd</p>	<p>Director of Precise Biometrics AB</p> <p>Juridical Person Chairperson of ENE TECHNOLOGY INC.</p> <p>Juridical Person Director of KIWI TECHNOLOGY INC.</p> <p>General Manager of Inpsytech, Inc.</p> <p>Juridical Person Director of Inpsytech, Inc.</p> <p>Juridical Person Director of Alcor Micro, Corporation</p>	132,000
TSAI,CHIH-CHUN	<p>Utah State University, Master of Computer Science</p> <p>National Chiao Tung University, Bachelor of Computer Science</p>	<p>Senior Director of Taiwan Semiconductor Manufacturing Co., Ltd. (TSMC) Asia-Pacific Business</p>	<p>Chairman of Hua-Jie (Taiwan) Corp.</p> <p>Director of Coretech Optical Co., Ltd.</p> <p>Independent Director of Leadtrend Technology Corp.</p> <p>Independent Director of Daxin Materials Corporation</p> <p>Director of NetForce OELabs Inc.</p>	0
CHEN,CHIEN-WEI	EMBA, National Taiwan University/Fudan	Supervisor, E-Elements	General Manager of the Group, Tul Corporation	0

	University EMBA, Graduate School of Management, National Taiwan University of Science and Technology Department of Industrial Management, Institute of Industrial Technology	Technology, Co. Ltd. Director, Curation Mobility Corporation Independent Director, ENNOCONN CORPORATION Independent Director, CHAINTECH TECHNOLOGY CORPORATION	Juridical Person Chairperson of Technology Created Medicine Corporation Juridical Person Chairperson of Sparkle Computer Co., Ltd. Juridical Person Chairperson of ESGU Technology CORP. Independent Director of AEWIN Technologies Co., Ltd. Independent Director of Advanced Power Electronics Co., Ltd. Juridical Person Chairperson of Rigo Global Co., Ltd. Juridical Person Director of Alcor Micro, Corporation Chairman and Representative of NTUST Star Venture Capital Co., Ltd. Independent Director of Inmax Holding Co., Ltd.	
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Independent Director Candidate Lists

Candidate Names	Educational Experiences	Main Experiences	Concurrent Positions Currently Assumed in the Company and Other Companies	Number of Shares Currently Held (Unit : Shares)
STARK LIANG	Master's Degree, Department of Information, Chung Yuan Christian University	Manager of Acer Technology Electronics Institute, Industrial Technology Research Institute	Chairman and CEO of Stark Technology, Inc. Person in Charge of Stark Technology Inc.(U.S.A) Person in Charge of S-Rain Investment Ltd. Director of National Information Infrastructure Enterprise Promotion Association	0
CHEN,SZU-HO	Master of Civil and Commercial Law, Fu Jen Catholic University	Passed the R.O.C. Bar Examination Passed the Special Examination for Investigation Officers of the Ministry of Justice Investigation Bureau Registered Patent Agent, R.O.C. Arbitrator, Chinese Arbitration Association, Taipei Civil Mediator, Taiwan High Court Civil Mediator, Taiwan Taipei District Court	Chief Attorney, HE SHINE Attorneys-At-Law Independent director of APPRO PHOTOELECTRON INC.	0
TSAI,JIN-PAU	Bachelor's Degree in Accounting, National Chengchi University Master's Degree in Accounting, National Chengchi University Master's Degree in Law, National Chengchi University	Deputy CEO, CEO and Deputy Managing Partner, PwC Taiwan General Manager, PricewaterhouseCoopers Management Consulting Company Ltd. Vice Chairperson, Fuh Hwa Securities Investment Trust Co., Ltd. Standing Director and Chairperson	Independent Director of ECOVE Environment Corporation Independent Director of CHIEN KUO CONSTRUCTION CO., LTD. Chairperson of JIA GUANG DEVELOPMENT & ENTERPRISE CO., LTD. Institutional Director and Chairperson of MAESTRO MIND DEVELOPMENT CORPORATION	0

		<p>of the Auditing Standards Committee, Accounting Research and Development Foundation Director and Standing Director, Taiwan Corporate Governance Association Adjunct Associate Professor, Department of Accounting, National Chengchi University Consultant, Bureau of Public Service Pension Fund</p>	<p>Director of ORIENT RECREATION AND DEVELOPMENT CORP. Director of TUNTEX INCORPORATION Institutional Director of TransGlobe Life Insurance Inc.</p>	
SHIH,KUO-YANG	<p>Master's Degree in Computer Science and Information Engineering, Tamkang University</p>	<p>General Manager of Northern Taiwan Information Business Division, Synnex Technology International Corporation General Manager of DELL TAIWAN B.V., TAIWAN BRANCH General Manager of Sales and Marketing Business Group, Compaq Computer Corporation (Taiwan Branch) General Manager of KEY WIN COMPUTER CO., LTD.</p>	<p>Independent Director of Prolific Technology Inc. Independent Director of ENE Technology Inc.</p>	0

Election results:

VII. Other Proposals

Proposal 1

Proposed by the Board of Directors

Subject matter: The lifting of non-compete restrictions for directors of the Company and their representatives.

Explanation:

- I. In accordance with the provisions in Article 209 of the Company Law,

「 A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval. 」 without prejudice to the interests of the company, make a proposal to the Shareholders' Meeting on removing the non-compete restrictions relating to his/her concurrent positions.
- II. Please refer to the table below for the competition content of the newly elected directors.
- III. The above is submitted for resolution.

Resolution:

Candidate Names	Concurrent Positions Currently Assumed in the Company and Other Companies
LO, SEN-CHOU	Juridical Person Chairperson of iCatch Technology, Inc. Juridical Person Chairperson of Alcor Micro Corporation Juridical Person Chairperson of AlgolTek, Inc. Juridical Person Director of SYNCOMM TECHNOLOGY CORP. Director of SILICON OPTRONICS, INC. Director of GALLOPWAVE INC. Juridical Person Chairperson of GEAR RADIO ELECTRONICS CORP. Juridical Person Chairperso of SAMOA Gear Radio Limited Juridical Person Chairperso of Inpsytech, Inc.
SHIH, CHEN-JUNG	Juridical Person Director of Acer Incorporated
RO, SHIH-HAO	Director of Precise Biometrics AB Juridical Person Chairperson of ENE TECHNOLOGY INC. Juridical Person Director of KIWI TECHNOLOGY INC. General Manager of Inpsytech, Inc. Juridical Person Director of Inpsytech, Inc. Juridical Person Director of Alcor Micro, Corporation
TSAI, CHIH-CHUN	Director of Coretech Optical Co., Ltd. Independent Director of Leadtrend Technology Corp. Independent Director of Daxin Materials Corporation Director of NetForce OELabs Inc.
CHEN, CHIEN-WEI	General Manager of the Group, Tul Corporation Juridical Person Chairperson of Technology Created Medicine Corporation Juridical Person Chairperson of Sparkle Computer Co., Ltd. Juridical Person Chairperson of ESGU Technology CORP.

	Independent Director of AEWIN Technologies Co., Ltd. Independent Director of Advanced Power Electronics Co., Ltd. Chairman and Representative of Rigo Global Co., Ltd. Juridical Person Director of Alcor Micro, Corporation
STARK LIANG	Chairman and CEO of Stark Technology, Inc. Person in Charge of Stark Technology Inc.(U.S.A)
CHEN,SZU-HO	Independent director of APPRO PHOTOELECTRON INC.
SHIH,KUO-YANG	Independent Director of Prolific Technology Inc. Independent Director of ENE Technology Inc.

VIII. Extempore Motion

Adjournment of Meeting

[Exhibit 1]

Egis Technology Inc.
2025 Annual Business Report

Report on 2025 Operating Results and Business Plans

I. Implementation Results of the 2025 Operating Plan

The global semiconductor industry continued its recovery in 2025, driven by the rapid growth in demand for Artificial Intelligence (AI), High-Performance Computing (HPC), and data centers. Under the strategic framework of technological upgrades, group integration, and new business expansion, Egis Group has continued to scale its operations.

The Company's consolidated operating revenue for 2025 amounted to NT\$5,327,499 thousand, representing an increase of approximately 11% compared to NT\$4,795,000 thousand in 2024. Net loss before tax was NT\$2,112,307 thousand, net loss after tax was NT\$2,258,583 thousand, and total comprehensive loss for the year was NT\$2,657,027 thousand. Overall operations remained in the stage of strategic transformation and technology investment. The Company continued investing in AI chips, IP design services, image sensing, and high-speed interface technologies, resulting in relatively high levels of R&D and strategic investment expenditures.

Amid the rapidly changing industry environment, the Egis Group continued its transformation from a single IC design company into a semiconductor technology platform integrating IP, ASIC design services, AI sensing, and system-on-chip solutions, while gradually establishing a diversified product portfolio and long-term growth momentum.

Unit: NTD Thousand

Item	2024	2025
Operating revenue	4,795,000	5,327,499
Gross profit from operations	1,888,771	1,837,685
Operating net profit (loss)	(1,204,049)	(1,703,596)
Non-operating income and expenses	(241,102)	(408,711)
Pre-tax net profit (loss)	(1,445,151)	(2,112,307)
After-tax net profit (loss)	(1,383,307)	(2,258,583)
Total comprehensive income for the period	(1,567,115)	(2,657,027)

Basic earnings per share (NTD)	(12.71)	(17.51)
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II. Review of the 2025 Operating Plan

2025 marked an important year for the Egis Group in deepening technological integration and industrial deployment. Over the past few years, the Company has gradually established a comprehensive technology portfolio covering IP, ASIC design, image sensing, and AI chips through investments, mergers and acquisitions, and strategic partnerships. The major strategic achievements during the year are summarized as follows:

(I) Optimization of Capital Structure and Incubation of Emerging Subsidiaries

In 2024, the Company completed the 100% acquisition of Inpsytech, Inc. through a combination of NT\$2.6 billion in cash and a stock swap. Since joining the Group, Inpsytech, Inc. has delivered exceptional operational performance. Continuing the 2024 goal of activating assets and incubating high-growth subsidiaries, the Company raised funds in 2025 by divesting a portion of its stake in Inpsytech, Inc. to strengthen its financial position and enhance long-term developmental flexibility. The proceeds were used to fully repay bank loans related to previous acquisitions. This move effectively improved the Company's financial structure and debt levels, allowing Inpsytech, Inc. to further expand its technical capabilities in advanced process IP and ASIC design while enhancing its prospects for a future Initial Public Offering (IPO).

(II) Transformation into an AI ASIC Design Service Platform: Realizing Initial Results

Following its simplified merger with StarRiver Semiconductor Corp. in 2024, the resulting synergies have propelled Alcor Micro, Corp. to significant breakthroughs in ASIC design services. Alcor Micro, Corp. has aggressively transitioned into an ASIC design service and AI chip platform, with results now materializing. In November 2025, Alcor Micro, Corp. recorded monthly revenue of NT\$390 million, a month-on-month increase of 88.61% and a year-on-year increase of 37.32%, reaching a record high. This growth was primarily driven by continued efforts in advanced process projects, focusing on high-performance computing such as CPU, AI, and mining chips across 3nm, 4nm, and 7nm nodes. As these projects reach key milestones, they are expected to provide significant

revenue momentum.

Furthermore, Alcor Micro, Corp. collaborated with Inpsytech, Inc. to develop an advanced process AI/HPC Chiplet platform and 3nm AI ASIC projects. As demand for AI data centers and HPC continues to expand, customized ASIC chips will become a dominant trend. Alcor Micro, Corp.'s positioning in the AI ASIC design service sector will serve as a vital growth engine for Egis Group.

(III) Establishment of the "AI Vision" Strategic Alliance

In 2025, AlgoTek, Inc. participated in the private placement of APPRO PHOTOELECTRON INC., establishing a strategic partnership to drive the "AI Vision" industry layout. This alliance integrates Egis Group's core technologies in image sensing, AI computing, and high-speed transmission. Specifically, it combines the AI image processing chips of ICATCH TECHNOLOGY, INC., the high-speed low-latency communication technology of SYNCOMM TECHNOLOGY CORP., the high-speed image interfaces and AI algorithms of AlgoTek, Inc., and the camera module design and system integration capabilities of APPRO PHOTOELECTRON INC.. Together, they form a complete intelligent vision solution—from image capture and data transmission to AI analytics. This cooperation allows Egis Group to expand its footprint in AI vision applications, targeting fast-growing markets such as smart manufacturing, robotics, automated logistics, and smart surveillance.

(IV) Expansion into the UAV Industry: Establishing an Export Platform for UAVs Outside the Red Supply Chain

In 2025, ENE TECHNOLOGY INC. launched its transformation strategy by investing in Unmanned Aerial Vehicle (UAV) related companies, HSUAN YUAN TECHNOLOGY CO., LTD. and AEROPROBING INC.. This officially marked the Group's entry into the high-growth UAV industry, establishing core capabilities in aircraft design, flight control systems, and AI image recognition. These are being integrated with Egis Group's existing chip design, image processing, and communication technologies. The UAV industry, which fuses AI vision, sensing, and high-speed communication, holds immense potential in smart inspection, smart agriculture, defense applications, and smart cities. Through this layout, ENE TECHNOLOGY INC. will evolve into a key integration platform for Egis Group in the fields of intelligent machinery and aerial platforms.

The Company's 2025 revenue grew compared to 2024, largely due to Alcor

Micro, Corp.'s successful transformation into an ASIC design service platform and its entry into the wafer mass production phase. However, as the business model shifted from pure design services to mass production, the change in product mix led to a dilution of overall gross margins. Additionally, operating costs rose due to the expansion of the Group's semiconductor supply chain layout, the inclusion of Inpsytech, Inc. in consolidated financial statements, increased administrative expenses, amortization of intangible assets, and share-based payments for retaining core technical talent. Furthermore, subsidiaries such as Alcor Micro, Corp., KIWI TECHNOLOGY INC., and TempoVision Inc. continued to invest in R&D for forward-looking technologies like AI chips and image sensing. As the benefits of these acquisitions and technical layouts are still in the developmental phase, the operating loss and net loss after tax for the year increased compared to the previous year.

III. Operating Policies and Outlook for 2026

Looking ahead to 2026, with the continuous evolution of AI, HPC, 5G, and smart device applications, global demand for customized chips, Silicon Intellectual Property (IP), and high-performance sensing technologies remains robust. Egis Group will continue to deepen its semiconductor supply chain layout, integrating Group resources to accelerate its transformation into a comprehensive semiconductor technology platform.

ASIC and Advanced Process Platforms: Alcor Micro, Corp. has established robust ASIC design service capabilities for AI and HPC. Moving forward, it will leverage its mass production experience in advanced processes to expand its presence in data centers and next-generation AI applications.

IP and High-Speed Interface Technology: Inpsytech, Inc. will continue to strengthen R&D in high-speed interfaces and advanced process-related IP, providing diverse solutions (transmission, foundation cells, and system integration) to support AI and HPC chip design.

AI Imaging and Intelligent Sensing: The Group will advance its "AI Vision" strategy. Through AlgolTek, Inc. and its partners, the Group will develop intelligent vision solutions for emerging markets like robotics and automated logistics. Meanwhile, R&D will continue for next-generation CMOS image sensors, integrating Dynamic Vision Sensors (DVS), RGB imaging, and Time-of-Flight (ToF) depth sensing.

UAV and Smart Platforms: ENE TECHNOLOGY INC. will actively explore smart device applications, utilizing its investments in UAV technology to penetrate the aerial platform market, focusing on smart inspection and agricultural technology.

Egis Group remains committed to its core technologies, deepening its product layout across IP, ASIC design services, AI chips, and intelligent sensing. Through resource integration and technical synergy, we aim to build a complete semiconductor technology platform, enhancing our global competitiveness and creating long-term value for our shareholders.

Finally, we would like to express our sincere gratitude to all shareholders for your continued support and trust.

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 earnings distribution table for the year of 2025, among which the parent-company-only financial statements and consolidated financial statements for the year of 2025 had been audited by CPAs Hsu Hsin-Min and Chen Chih-Chung from EY 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.

2026 Annual General Meeting of Egis Technology Inc.

Audit committee convener: STARK LIANG

March 16, 2026

[Exhibit 3]

Implementation of sound business plan for the fourth quarter of 2025

Unit:NTD thousands

Subject	2025			Achievement rate
	Actual	Budget	Difference	
Operating revenue	5,327,499	6,519,347	(1,191,847)	82%
Operating cost	3,489,814	3,912,832	(423,018)	89%
Gross profit from operations	1,837,685	2,606,514	(768,829)	71%
Operating expenses	3,541,281	3,609,970	(68,689)	98%
Operating loss	(1,703,596)	(1,003,456)	(700,140)	170%
Net non-operating income and expenses	(408,711)	270,595	(679,306)	(151%)
Net loss before tax	(2,112,307)	(732,860)	(1,379,447)	288%
Income tax expense (benefit)	146,276	63,753	82,523	229%
Net loss after tax	(2,258,583)	(796,613)	(1,461,970)	284%
Net income for the period attributable to:				
Owners of the parent company	(1,597,932)	(900,817)	(697,116)	
Non-controlling interests	(660,651)	104,204	(764,854)	
	(2,258,583)	(796,613)	(1,461,970)	
EPS	(17.51)	(9.27)		

Note: By leveraging the advanced process IP of Inpsytech, Inc. in conjunction with the ASIC design services and back-end Advanced Physical Rubicon (APR) expertise of Alcor Micro, Corp.—whose team possesses extensive experience in nodes ranging from 3nm and 5nm to mature processes, as well as support for CoWoS 2.5D/3D packaging—Egis Group is positioned to establish a comprehensive "End-to-End" IP/ASIC platform for advanced processes. This strategic integration features a "horizontal R&D and vertical sales" model for IC design and a holistic IP/ASIC platform, providing customers with more complete integrated solutions. This alignment follows the Company's new strategy for horizontal IC design and vertical sales, as well as its long-term development roadmap, aimed at maximizing group synergies and enhancing competitive advantage. Accordingly, in the matter of the acquisition of Inpsytech, Inc. and the issuance of 14,111,000 new common shares (at a par value of NT\$10 per share, totaling NT\$141,110,000), pursuant to Letter No. 1130005160 issued by the Taipei Exchange (TPEX) on July 3, 2024, the execution status of the "Sound Business Plan" must be reported to the Board of Directors for oversight on a quarterly basis and reported to the Shareholders' Meeting. Furthermore, the implementation status shall be specifically evaluated in future filings for the offering and issuance of securities.

Implementation Status:

The comparison between the Company's 2025 budget and actual achievement results, together with explanations for the variances, is summarized as follows:

1. Variance in Operating Revenue:

The consolidated operating revenue for 2025 amounted to NT\$5,327,499 thousand, representing an achievement rate of approximately 82%. The variance was mainly attributable to the postponement of project schedules of Alcor Micro, Corporation to the following year due to the impact of U.S.-China trade conditions and the timing of NRE revenue acceptance. In addition, the delay in mass production of new products developed by Egis, intensified competition in the fingerprint recognition market resulting in declining unit prices, and slower shipments in the fourth quarter due to customers' inventory reduction in response to rising storage component prices also contributed to the variance.

2. Variance in Operating Costs:

The consolidated operating costs for 2025 amounted to NT\$3,489,814 thousand, representing an achievement rate of approximately 89%. The variance was mainly attributable to the operating performance of Egis falling short of expectations.

3. Variance in Operating Expenses:

The consolidated operating expenses for 2025 amounted to NT\$3,541,281 thousand, representing a budget achievement rate of approximately 98%, with no material variance noted.

4. Variance in Non-operating Income and Expenses:

The consolidated non-operating income and expenses for 2025 amounted to NT\$(408,711) thousand, representing an achievement rate of approximately (151)%. The primary reasons are as follows:

- a. Investment Loss Recognized Under Equity Method: Totaling NT\$115,740 thousand, mainly due to the lower-than-expected operational performance of ICATCH TECHNOLOGY, INC. and SCT Holding.
- b. Finance Costs: Totaling NT\$172,519 thousand, primarily due to an increase in total borrowings and a rise in average interest rates,

leading to higher interest expenses than budgeted.

c. Impairment Loss: Totaling NT\$342,116 thousand. In response to the underperformance of ICATCH TECHNOLOGY, INC., SCT Holding, KIWI TECHNOLOGY INC., and JOINT POWER EXPONENT, LTD., the Company assessed their future cash flows and recoverable amounts, recognizing impairment losses of NT\$89,016 thousand, NT\$140,579 thousand, NT\$69,707 thousand, and NT\$42,814 thousand, respectively.

5. Variance in Income Tax Expense:

The consolidated income tax expense for 2025 was NT\$146,276 thousand, with an achievement rate of approximately 229%. This was mainly attributed to the recognition of NT\$196,950 thousand in income tax expenses under the Alternative Minimum Tax (AMT) system following the disposal of Inpsytech, Inc. shares. Excluding the impact of this transaction, the income tax reflecting the core operating results would have been a tax benefit of NT\$50,674 thousand. The disposal of Inpsytech, Inc. shares impacted the Earnings Per Share (EPS) by NT\$2.16.

Based on the foregoing, the operating performance for 2025 resulted in a net loss after tax of NT\$2,258,583 thousand and a loss per share of NT\$17.51.

[Exhibit 4]

Remunerations Paid to Directors for 2025

December 31, 2025; Unit: Thousand NTD; %

Position	Name	Directors' Remunerations										Relevant Remunerations Received by Directors who are also Employees										Percentage of Aggregate of Seven Items A, B, C, D, E, F and G in Net Profit After Tax	Remunerations Received from Invested Businesses other than Subsidiaries of the Company or the Parent Company					
		Rewards (A)		Severance Pension (B)		Directors' Remuneration (C)		Business Implementation Fee (D) Expenses (D)		Percentage of Aggregate of Four Items A, B, C and D in Net Profit After Tax		Salaries, Bonuses and Special Disbursements, etc. (E)		Retirement Pension (F)		Employee Remunerations (G)				Number of Subscription Shares Received from Employee Stock Warrants (H) (Thousand Shares)				Number of New Restricted Employee Shares Acquired (Thousand Shares)				
		The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	The Company		All Companies in the Financial Reports		The Company	All Companies in the Financial Reports			The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	
Chairman	LO, SEN-CHOU	-	3,423	-	-	-	572	80	350	Note 3	Note 3	15,173	15,173	-	-	-	-	-	-	-	-	-	-	-	-	Note 3	Note 3	Nil
Director	RO, SHIH-HAO	-	1,280	-	-	-	-	60	260	Note 3	Note 3	5,743	8,803	36	36	-	-	-	-	-	-	-	-	-	-	Note 3	Note 3	Nil
Director	SHIH, CHEN-JUNG	-	-	-	-	-	-	70	70	Note 3	Note 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Note 3	Note 3	Nil
Director	TSAL, CHIH-CHUN	-	-	-	-	-	-	80	80	Note 3	Note 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Note 3	Note 3	Nil
Director	CHEN, CHIH-WEI (Note 2)	-	-	-	-	-	-	30	130	Note 3	Note 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Note 3	Note 3	Nil
Independent Director	STARK LIANG	480	480	-	-	-	-	80	80	Note 3	Note 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Note 3	Note 3	Nil

Position	Name	Directors' Remunerations										Relevant Remunerations Received by Directors who are also Employees										Percentage of Aggregate of Seven Items A, B, C, D, E, F and G in Net Profit After Tax	Remunerations Received from Invested Businesses other than Subsidiaries of the Company or the Parent Company					
		Rewards (A)		Severance Pension (B)		Directors' Remuneration (C)		Business Implementation Fee (D) Expenses (D)		Percentage of Aggregate of Four Items A, B, C and D in Net Profit After Tax		Salaries, Bonuses and Special Disbursements, etc. (E)		Retirement Pension (F)		Employee Remunerations (G)				Number of Subscription Shares Received from Employee Stock Warrants (H) (Thousand Shares)				Number of New Restricted Employee Shares Acquired (Thousand Shares)				
		The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	The Company		All Companies in the Financial Reports		The Company	All Companies in the Financial Reports			The Company	All Companies in the Financial Reports	The Company	All Companies in the Financial Reports	
																Amount in Cash	Amount in Shares	Amount in Cash	Amount in Shares									
Independent Director	TSENG, YU-I	480	480	-	-	-	-	50	50	Note 3	Note 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Note 3	Note 3	Nil
Independent Director	CHEN, S ZU-HO (Note 2)	248	248	-	-	-	-	20	20	Note 3	Note 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Note 3	Note 3	Nil
Independent Director	SHIAU, WEN-SHONE (Note 2)	248	561	-	-	-	660	30	170	Note 3	Note 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Note 3	Note 3	Nil
Independent Director	LIAO, CHUN-CHIEH (Note 1)	232	532	-	-	-	-	50	88	Note 3	Note 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Note 3	Note 3	Nil
Independent Director	CHEN, LAI-JUH (Note 1)	232	232	-	-	-	-	40	40	Note 3	Note 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Note 3	Note 3	Nil

Note 1: Director resigned on June 24, 2025.

Note 2: Director appointed on June 25, 2025.

Note 3: As the Company recorded a net loss for the current period of NT\$1,597,932 thousand for fiscal year 2025, and a consolidated net loss for the current period of NT\$2,258,583 thousand, and as the related amount represents an insignificant proportion, it is therefore not applicable.

[Exhibit 5]



安永聯合會計師事務所

11012 台北市基隆路一段333號9樓
9F, No. 333, Sec. 1, Keelung Road,
Taipei City, Taiwan, R.O.C.

Tel: 886 2 2757 8888
Fax: 886 2 2757 6050
ey.com/zh_tw

English Translation of Audit Report Originally Issued in Chinese

Independent Auditors' Report

To Egis Technology Inc.

Opinion

We have audited the accompanying consolidated balance sheet of Egis Technology Inc. and its subsidiaries as of December 31, 2025, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the year ended December 31, 2025, and notes to the consolidated financial statements, including the summary of material accounting policies (together “the consolidated financial statements”).

In our opinion, based on our audits and the report(s) of the other auditors (please refer to the Other Matter – Making Reference to the Audit(s) of Other Auditors section of our report), the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Egis Technology Inc. and its subsidiaries as of December 31, 2025, and their consolidated financial performance and cash flows for the year ended December 31, 2025, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by the Financial Supervisory Commission of the Republic of China.



Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of Egis Technology Inc. and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the report(s) of the other auditors, 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 2025 consolidated financial statements of Egis Technology Inc. and its subsidiaries. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matter

Timing of revenue recognition for integrated circuits sales

For the year ended December 31, 2025, Egis Technology Inc. and its subsidiaries recognised net operating revenues amounting to NT\$5,327,499 thousand, which included sales revenues of NT\$4,669,030 thousand as well as service and licensing revenues of NT\$658,469 thousand. The primary source of revenue was sales of integrated circuits. As the contractual terms of sales transactions may vary, management is required to assess the timing at which performance obligations are satisfied based on customer orders or contractual documents. Accordingly, there is a significant risk associated with the timing and amount of revenue recognition. Therefore, we identified the timing of revenue recognition from customer contracts as a key audit matter.



Our audit procedures included, among others, evaluating the appropriateness of the accounting policies applied for revenue recognition; obtaining an understanding of, and testing, the design and operating effectiveness of internal controls established by management over revenue recognition for product sales; selecting samples to perform substantive tests of transaction details, including reviewing the key terms and conditions of contracts or customer orders and vouching them to relevant supporting documents; performing cut-off testing on selected samples before and after the balance sheet date over a selected period by tracing transactions to relevant supporting documents to verify the appropriateness of revenue recognition timing.

We also considered the adequacy of the related revenue disclosures in Notes 4 and 6 to the consolidated financial statements.

Goodwill impairment

Goodwill arising from the acquisition of InPsytech, Inc. (InPsytech) amounted to NT\$3,209,689 thousand, representing approximately 17% of the consolidated total assets. In accordance with International Financial Reporting Standards, Egis Technology Inc. and its subsidiaries are required to perform annual impairment testing on goodwill acquired through business combinations. Given the significance of the carrying amount of goodwill and the degree of management judgment involved in the assumptions used, we identified the goodwill impairment assessment as a key audit matter.

Our audit procedures included, but were not limited to, obtaining an understanding of management's processes and policies related to goodwill impairment; obtaining the goodwill impairment assessment report prepared by management's external valuation experts; evaluating the competence and objectivity of the external valuation experts engaged by management; involving our internal valuation specialists to review the valuation methodologies, key assumptions, and discount rates used in the impairment assessment to assist us in evaluating the reasonableness of management's impairment testing; and comparing the assumptions used by management with market data and historical information to assess their reasonableness.

We also considered the adequacy of the related disclosures regarding the goodwill impairment assessment in Notes 4, 5 and 6 to the consolidated financial statements.



Other Matter – Making Reference to the Audit(s) of Other Auditors

We did not audit the financial statements of certain investee companies included in the consolidated financial statements of Egis Technology Inc. and its subsidiaries. Those financial statements were audited by other auditors; therefore, the amounts relating to such investee companies and the related disclosures in Note 13 to the consolidated financial statements are based solely on the audit reports of the other auditors. Investments accounted for under the equity method amounted to NT\$1,019,845 thousand as of December 31, 2025, representing 5% of consolidated total assets. Share of losses of associates and joint ventures accounted for under the equity method for the year ended December 31, 2025 amounted to NT\$(102,989) thousand, representing 5% of the consolidated net loss before tax. Share of other comprehensive loss of associates and joint ventures accounted for under the equity method amounted to NT\$(851) thousand, representing 0% of the consolidated total other comprehensive loss.

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 requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is also responsible for assessing the ability of Egis Technology Inc. and its subsidiaries 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 Egis Technology Inc. and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance of Egis Technology Inc. and its subsidiaries, including the audit committee, are responsible for overseeing the 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:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Egis Technology Inc. and its subsidiaries.
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 ability of Egis Technology Inc. and its subsidiaries 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 Egis Technology Inc. and its subsidiaries to cease to continue as a going concern.



5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within Egis Technology Inc. and its subsidiaries 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 2025 consolidated financial statements of Egis Technology Inc. and its subsidiaries 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.

Other Matter – Prior Year Audit by Other Auditors

The consolidated financial statements of Egis Technology Inc. and its subsidiaries for the year ended December 31, 2024 were audited by other auditors, who expressed an unqualified opinion thereon in their auditors' report dated March 20, 2025.



Hsu, Hsin-Min

Chen, Chih-Chung

Ernst & Young, Taiwan

March 16, 2026

Notice to Readers

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

Accordingly, the accompanying consolidated financial statements and report of independent accountant are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young 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, 2025 AND 2024
(Expressed in Thousands of New Taiwan Dollars)

Assets		Notes	December 31, 2025		December 31, 2024(Note) (Adjusted)	
			AMOUNT	%	AMOUNT	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 2,647,141	14	\$ 2,205,166	12
1110	Financial assets at fair value through profit or loss - current	6(2)	321,002	2	303,673	1
1120	Financial assets at fair value through other comprehensive income - current	6(3)	38,262	-	37,962	-
1136	Financial assets at amortised cost - current	6(4)	358,267	2	987,551	5
1170	Accounts receivable, net	6(5)	441,274	2	516,655	3
1180	Accounts receivable from related parties, net	7	15,511	-	734	-
1200	Other receivables		13,188	-	20,395	-
1210	Other receivables from related parties	7	-	-	2,807	-
1220	Current tax assets		27,910	-	47,526	-
130x	Inventories	6(6)	890,997	4	542,747	3
1410	Prepayments	7	1,093,028	6	125,765	1
1470	Other current assets	6(22)	153,366	1	45,416	-
11xx	Total current assets		5,999,946	31	4,836,397	25
Non-current assets						
1510	Financial assets at fair value through profit or loss - non current	6(2)	711,858	4	439,931	2
1517	Financial assets at fair value through other comprehensive income - non current	6(3)	1,663,737	9	2,159,568	12
1535	Financial assets at amortised cost - non current	6(4)	37,021	-	57,220	-
1550	Investments accounted for using equity method	6(7)	1,019,845	5	1,177,891	6
1600	Property, plant and equipment	6(8)	211,619	1	234,069	1
1755	Right-of-use assets	6(9)	147,168	1	163,619	1
1780	Intangible assets	6(10)	9,011,624	47	9,404,777	50
1840	Deferred tax assets		309,063	1	332,485	2
1932	Long-term receivables		23,097	-	-	-
1960	Prepayments for investments		22,057	-	-	-
1990	Other non-current assets	7	107,943	1	135,390	1
15xx	Total non-current assets		13,265,032	69	14,104,950	75
1xxx	Total assets		\$ 19,264,978	100	\$ 18,941,347	100

Note: The Group has completed the fair value assessment of InPsytech, Inc. as of the acquisition date. Accordingly, the consolidated balance sheet as of December 31, 2024 has been adjusted to reflect the results of the assessment.

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

English translation of consolidated financial statements originally issued in Chinese

EGIS TECHNOLOGY INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

DECEMBER 31, 2025 AND 2024

(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024(Note) (Adjusted)	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(11)	\$ 1,117,750	6	\$ 1,511,493	8
2130	Contract liabilities - current	6(22)	1,827,638	9	242,391	1
2170	Accounts payable		266,089	1	282,492	2
2180	Accounts payable to related parties	7	-	-	3,098	-
2200	Other payables	6(12)	751,007	4	1,745,830	9
2220	Other payables to related parties	7	47,847	-	47,901	-
2230	Current tax liabilities		213,039	1	39,667	-
2280	Lease liabilities - current	6(9)	60,995	1	68,893	1
2320	Current portion of long-term liabilities	6(13)	341,257	2	2,751,429	15
2365	Refund liabilities - current		37,977	-	32,210	-
2399	Other current liabilities	6(17), 7	64,729	1	41,202	-
21xx	Total current liabilities		4,728,328	25	6,766,606	36
Non-current liabilities						
2527	Contract liabilities - non current	6(22)	-	-	15,593	-
2530	Convertible bonds	6(14)	289,912	2	283,315	1
2540	Long-term borrowings - non current	6(13)	64,114	-	408,571	2
2570	Deferred tax liabilities		599,694	3	683,100	4
2580	Lease liabilities - non current	6(9)	90,543	1	98,947	1
2600	Other non-current liabilities		1,742	-	233,698	1
25xx	Total non-current liabilities		1,046,005	6	1,723,224	9
2xxx	Total liabilities		5,774,333	31	8,489,830	45
Equity attributable to owners of parent						
3100	Share capital					
3110	Common stock	6(18)	912,508	5	912,508	5
3200	Capital surplus	6(19)	7,538,789	38	4,936,992	26
3300	Retained earnings	6(20)				
3310	Legal reserve		725,338	3	725,338	4
3320	Special reserve		603,821	3	473,690	2
3350	Unappropriated retained earnings (Accumulated deficit)		(1,540,889)	(8)	128,848	1
	Total retained earnings		(211,730)	(2)	1,327,876	7
3400	Other equity interest	6(21)	(1,044,967)	(5)	(633,829)	(3)
31xx	Equity attributable to owners of parent		7,194,600	36	6,543,547	35
36xx	Non-controlling interests	6(30)	6,296,045	33	3,907,970	20
3xxx	Total equity		13,490,645	69	10,451,517	55
	Total liabilities and equity		\$ 19,264,978	100	\$ 18,941,347	100

Note: The Group has completed the fair value assessment of InPsytech, Inc. as of the acquisition date. Accordingly, the consolidated balance sheet as of December 31, 2024 has been adjusted to reflect the results of the assessment.

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

English translation of consolidated financial statements originally issued in Chinese
EGIS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in Thousands of New Taiwan dollars, except for loss per share amount)

	Items	Notes	2025		2024 (Note Adjusted)	
			AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(22)	\$ 5,327,499	100	\$ 4,795,000	100
5000	Operating costs	6(6)	(3,489,814)	(65)	(2,906,229)	(61)
5900	Net operating margin		1,837,685	35	1,888,771	39
6000	Operating expenses					
6100	Selling expenses		(637,792)	(12)	(430,312)	(9)
6200	General and administrative expenses		(625,472)	(13)	(493,211)	(10)
6300	Research and development expenses		(2,253,977)	(41)	(2,005,491)	(42)
6450	Expected credit (losses) gains	6(5)	(24,040)	-	(163,806)	(3)
6000	Total operating expenses		(3,541,281)	(66)	(3,092,820)	(64)
6900	Operating loss		(1,703,596)	(31)	(1,204,049)	(25)
7000	Non-operating income and expenses					
7100	Interest income	6(23)	68,394	1	70,073	1
7010	Other income	6(26)	104,563	2	78,816	2
7020	Other gains and losses, net	6(24)	(293,409)	(6)	(147,280)	(3)
7050	Finance costs	6(25)	(172,519)	(3)	(122,629)	(3)
7060	Share of loss of associates and joint ventures accounted for using equity method	6(7)	(115,740)	(2)	(120,082)	(2)
7000	Total non-operating income and expenses		(408,711)	(8)	(241,102)	(5)
7900	Loss before income tax		(2,112,307)	(39)	(1,445,151)	(30)
7950	Income tax (expense) benefit	6(28)	(146,276)	(3)	61,844	1
8200	Loss for the period		(2,258,583)	(42)	(1,383,307)	(29)
8300	Other comprehensive income					
8310	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Remeasurements of defined benefit plans		479	-	-	-
8316	Unrealized gains (losses) from investments in equity instruments at fair value through other comprehensive income	6(3)	(402,736)	(8)	(190,490)	(4)
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)	(1,106)	-	-	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss		1,641	-	355	-
8360	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Exchange differences on translation	6(21)(30)	2,064	-	4,303	-
8367	Unrealized gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	6(3)	1,214	-	(574)	-
8370	Shares 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		-	-	2,598	-
	Other comprehensive income for the period, net of tax		(398,444)	(8)	(183,808)	(4)
8500	Total comprehensive loss for the period		\$ (2,657,027)	(50)	\$ (1,567,115)	(33)
8600	Loss attributable to:					
8610	Owners of parent		\$ (1,397,932)	(31)	\$ (1,024,749)	(21)
8620	Non-controlling interests		(660,651)	(11)	(358,558)	(8)
			\$ (2,258,583)	(42)	\$ (1,383,307)	(29)
8700	Comprehensive loss attributable to:					
8710	Owners of parent		\$ (1,954,444)	(37)	\$ (1,131,645)	(24)
8720	Non-controlling interests		(702,583)	(13)	(435,470)	(9)
			\$ (2,657,027)	(50)	\$ (1,567,115)	(33)
	Loss per share (in dollars)					
9750	Basic loss per share	6(29)	\$ (17.51)		\$ (12.71)	
9850	Diluted loss per share	6(29)	\$ (17.51)		\$ (12.71)	

Note: The Group has completed the fair value assessment of InPytech, Inc. as of the acquisition date. Accordingly, the consolidated statement of comprehensive income for the year ended December 31, 2024 has been adjusted to reflect the results of the assessment.

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

English translation of consolidated financial statements originally issued in Chinese

EGIS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024 (Adjusted) (Note)
(Expressed in Thousands of New Taiwan dollars)

Description	Equity attributable to owners of the parent								Non-controlling interests	Total
	Common stock	Capital surplus	Retained Earnings			Other Equity Interest		Total		
			Legal reserve	Special reserve	Unappropriated retained earnings (Accumulated deficits)	Exchange differences on translation of foreign financial statements	gains (losses) from financial assets measured at fair value through other			
Balance as of 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
Appropriations of earnings	-	-	-	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(384,039)	384,039	-	-	-	-	-
Loss for the period (Adjusted) (Note)	-	-	-	-	(1,024,749)	-	-	(1,024,749)	(358,558)	(1,383,307)
Other comprehensive income	-	-	-	-	-	3,326	(110,222)	(106,896)	(76,912)	(183,808)
Total comprehensive income (loss)	-	-	-	-	(1,024,749)	3,326	(110,222)	(1,131,645)	(435,470)	(1,567,115)
Disposal of equity instrument at fair value through other comprehensive income	-	-	-	-	53,243	-	(53,243)	-	-	-
Issuance of shares	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
Reorganization adjustment	-	(32,759)	-	-	-	-	-	(32,759)	-	(32,759)
Changes in ownership interests in subsidiaries	-	(29,828)	-	-	(39,420)	-	-	(69,248)	-	(69,248)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	2,983	-	-	-	-	-	2,983	-	2,983
Changes in equity of associates accounted for using equity method	-	(49,987)	-	-	(22,643)	-	-	(72,630)	-	(72,630)
Increase in non-controlling interests	-	-	-	-	-	-	-	-	(285,887)	(285,887)
Balance as of December 31, 2024	\$ 912,508	\$ 4,936,992	\$ 725,338	\$ 473,690	\$ 128,848	\$ 3,800	\$ (637,629)	\$ 6,543,547	\$ 3,907,970	\$ 10,451,517
Balance as of January 1, 2025	\$ 912,508	\$ 4,936,992	\$ 725,338	\$ 473,690	\$ 128,848	\$ 3,800	\$ (637,629)	\$ 6,543,547	\$ 3,907,970	\$ 10,451,517
Appropriations of earnings	-	-	-	-	-	-	-	-	-	-
Special reserve	-	-	-	130,131	(130,131)	-	-	-	-	-
Loss for the period	-	-	-	-	(1,597,932)	-	-	(1,597,932)	(660,651)	(2,258,583)
Other comprehensive income	-	-	-	-	-	3,511	(360,023)	(356,512)	(41,932)	(398,444)
Total comprehensive income (loss)	-	-	-	-	(1,597,932)	3,511	(360,023)	(1,954,444)	(702,583)	(2,657,027)
Disposal of equity instrument at fair value through other comprehensive income	-	-	-	-	54,626	-	(54,626)	-	-	-
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	2,583,658	-	-	-	-	-	2,583,658	1,832,840	4,416,498
Changes in ownership interests in subsidiaries	-	18,139	-	-	-	-	-	18,139	25,524	43,663
Changes in equity of associates accounted for using equity method	-	-	-	-	3,700	-	-	3,700	-	3,700
Increase in non-controlling interests	-	-	-	-	-	-	-	-	1,232,294	1,232,294
Balance as of December 31, 2025	\$ 912,508	\$ 7,538,789	\$ 725,338	\$ 603,821	\$ (1,540,889)	\$ 7,311	\$ (1,052,278)	\$ 7,194,600	\$ 6,296,045	\$ 13,490,645

Note: The Group has completed the fair value assessment of InPoytech, Inc. as of the acquisition date. Accordingly, the consolidated statement of changes in equity for the year ended December 31, 2024 has been adjusted to reflect the results of the assessment.

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

EGIS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in Thousands of New Taiwan dollars)

Items	Years ended December 31,		Items	Years ended December 31,	
	2025	2024 (Note) (Adjusted)		2025	2024 (Note) (Adjusted)
CASH FLOWS FROM OPERATING ACTIVITIES			CASH FLOWS FROM INVESTING ACTIVITIES		
Loss before tax	\$ (2,112,307)	\$ (1,445,151)	Acquisition of financial assets at fair value through profit or loss	(450,812)	(97,400)
Adjustments			Proceeds from disposal of financial assets at fair value through profit or loss	291,200	812,856
Adjustments to reconcile profit (loss)			Acquisition of financial assets at fair value through other comprehensive income	(40,000)	(94,567)
Depreciation	195,601	187,913	Proceeds from disposal of financial assets at fair value through other comprehensive income	143,362	116,185
Amortisation	1,002,617	717,555	Proceeds from capital reduction of financial assets at fair value through other comprehensive income	23,003	29,109
Share-based payments	182,099	18,208	Proceeds from disposal (acquisition) of financial assets at amortised cost	649,483	(143,909)
Expected credit losses	24,040	163,806	Acquisition of investments under the equity method	(198,000)	-
Impairment losses of prepayments	-	77,599	Proceeds from disposal of investments under the equity method	7,059	-
Impairment losses of intangible assets	112,521	1,835	Acquisition of property, plant and equipment	(70,772)	(151,786)
Interest income	(68,394)	(70,073)	Proceeds from disposal of property, plant and equipment	305	749
Interest expense	172,519	122,629	Acquisition of intangible assets	(1,218,657)	(713,572)
Dividend income	(45,304)	(52,353)	Acquisition of business	(73,997)	-
Losses on disposal of property, plant and equipment	453	266	Investment payable (included in other payables)	(228,818)	-
Share of loss of subsidiaries accounted for using equity method	229,595	116,917	Increase in prepaid investment	(22,057)	-
Gains from lease modification	(199)	(2,700)	Cash flows generated from acquisition of subsidiaries (net of cash required)	26,698	(2,045,949)
Gains on financial assets at fair value through profit or loss	(133,862)	24,484	Decrease (Increase) in non-current assets	31,363	(59,374)
Share of loss of associates accounted for using equity method	115,740	120,082	Decrease in security deposits	2,144	10,067
Gain on reversal of refundable deposits	-	(18,836)	Cash dividends received	45,304	52,353
Gains on disposal of intangible assets	27,719	-	Net cash flows used in investing activities	(1,083,192)	(2,285,238)
Gain on disposal of investment	(4,221)	(708)			
Others	38	65	CASH FLOWS FROM FINANCING ACTIVITIES		
Changes in operating assets and liabilities			Increase in short-term loans	1,160,000	1,511,493
Changes in operating assets			Decrease in short-term loans	(1,546,078)	(1,354,000)
Accounts receivable (including related parties)	70,439	16,772	(Decrease) Increase in other payables-related parties	(20,655)	1,502
Other receivables (including related parties)	10,971	(318)	Proceeds from long-term debt	-	2,600,000
Inventories	(333,317)	307,655	Repayments of long-term debt	(2,754,629)	(713,700)
Prepayments	(970,054)	48,805	Payments of lease liabilities	(82,027)	(82,895)
Other current assets	(107,878)	34,157	(Decrease) Increase in other non-current liabilities	(10,240)	10,040
Contract liabilities-current	1,585,247	(123,798)	Increase in cash capital	-	481,823
Contract liabilities-non current	(15,593)	-	Dividends from subsidiaries	(76,095)	(106,569)
Account payables (including related parties)	(28,707)	(92,644)	Proceeds from issuance of shares by subsidiaries to non-controlling interest	779,707	111,248
Other account payables (including related parties)	(11,463)	(210,348)	Cash Received from Disposal of Subsidiary	4,140,000	-
Refund liabilities-current	5,767	(25,826)	Issuance of bonds payable	-	300,350
Other current liabilities	21,854	7,097	Transaction from share-based payments	175,000	-
Cash inflow generated from operations	(74,079)	(76,910)	Net cash flows generated from financing activities	1,764,983	2,759,292
Income taxes received (paid)	(43,211)	(22,653)			
Interest received	68,394	79,932	Effect of exchange rate changes on cash and cash equivalents	(4,062)	(13,267)
In/Net cash flows (used in) generated from operating activities	(186,858)	(114,918)	Net increase in cash and cash equivalents	441,975	326,238
	(235,754)	(134,549)	Cash and cash equivalents at beginning of period	2,205,166	1,878,928
			Cash and cash equivalents at end of period	\$ 2,647,141	\$ 2,205,166

Note: The Group has completed the fair value assessment of InPsytech, Inc. as of the acquisition date. Accordingly, the consolidated statement of cash flows for the year ended December 31, 2024 has been adjusted to reflect the results of the assessment.

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



安永聯合會計師事務所

11012 台北市基隆路一段333號9樓
9F, No. 333, Sec. 1, Keelung Road,
Taipei City, Taiwan, R.O.C.

Tel: 886 2 2757 8888
Fax: 886 2 2757 6050
ey.com/zh_tw

English Translation of Audit Report Originally Issued in Chinese

Independent Auditors' Report

To Egis Technology Inc.

Opinion

We have audited the accompanying parent company only balance sheet of Egis Technology Inc. as of December 31, 2025, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the year ended December 31, 2025, and notes to the parent company only financial statements, including the summary of material accounting policies (together "the parent company only financial statements").

In our opinion, based on our audits and the report(s) of the other auditors (please refer to the Other Matter – Making Reference to the Audit(s) of Other Auditors section of our report), the parent company only financial statements referred to above present fairly, in all material respects, the parent company only financial position of Egis Technology Inc as of December 31, 2025, and the parent company only financial performance and cash flows for the year ended, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent company only Financial Statements section of our report. We are independent of Egis Technology Inc. in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the report(s) of the other auditors, 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 2025 parent company only financial statements of Egis Technology Inc. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matter

Timing of revenue recognition for integrated circuit sales

For the year ended December 31, 2025, Egis Technology Inc. recognised net operating revenues amounting to NT\$1,989,336 thousand, which included sales revenues of NT\$1,953,450 thousand as well as service revenues of NT\$35,886 thousand. The primary source of revenue was sales of integrated circuits. As the contractual terms of sales transactions may vary, management is required to assess the timing at which performance obligations are satisfied based on customer orders or contractual documents. Accordingly, there is a significant risk associated with the timing and amount of revenue recognition. Therefore, we identified the timing of revenue recognition from customer contracts as a key audit matter.

Our audit procedures included, among others, evaluating the appropriateness of the accounting policies applied for revenue recognition; obtaining an understanding of, and testing, the design and operating effectiveness of internal controls established by management over revenue recognition for product sales; selecting samples to perform substantive tests of transaction details, including reviewing the key terms and conditions of contracts or customer orders and vouching them to relevant supporting documents; and performing cut-off testing on selected samples before and after the balance sheet date over a selected period by tracing transactions to relevant supporting documents to verify the appropriateness of revenue recognition timing.

We also considered the adequacy of the related revenue disclosures in Notes 4 and 6 to the parent company only financial statements.



Goodwill impairment (Presented under Investments accounted for using equity method)

Goodwill arising from the acquisition of InPsytech, Inc. (InPsytech) amounted to NT\$3,209,689 thousand, representing approximately 17% of the parent company only total assets. In accordance with International Financial Reporting Standards, Egis Technology Inc. is required to perform annual impairment testing on goodwill acquired through business combinations. Given the significance of the carrying amount of goodwill and the degree of management judgment involved in the assumptions used, we identified the goodwill impairment assessment as a key audit matter.

Our audit procedures included, but were not limited to, obtaining an understanding of management's processes and policies related to goodwill impairment; obtaining the goodwill impairment assessment report prepared by management's external valuation experts; evaluating the competence and objectivity of the external valuation experts engaged by management; involving our internal valuation specialists to review the valuation methodologies, key assumptions, and discount rates used in the impairment assessment to assist us in evaluating the reasonableness of management's impairment testing; and comparing the assumptions used by management with market data and historical information to assess their reasonableness.

We also considered the adequacy of the related disclosures regarding the goodwill impairment assessment in Notes 4, 5 and 6 to the parent company only financial statements.

Other Matter – Making Reference to the Audit(s) of Other Auditors

We did not audit the financial statements of certain investee companies included in the parent company only financial statements of Egis Technology Inc.. Those financial statements were audited by other auditors; therefore, the amounts relating to such investee companies and the related disclosures in Note 13 to the parent company only financial statements are based solely on the audit reports of the other auditors. Investments accounted for under the equity method amounted to NT\$817,200 thousand as of December 31, 2025, representing 9% of total assets of the parent company only financial statements. Share of losses of associates and joint ventures accounted for under the equity method for the year ended December 31, 2025 amounted to NT\$(107,379) thousand, representing 8% of the net loss before tax. Share of other comprehensive loss of associates and joint ventures accounted for under the equity method amounted to NT\$(1,106) thousand, representing 0% of the total other comprehensive loss.



Responsibilities of Management and Those Charged with Governance for the Parent company only Financial Statements

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

In preparing the parent company only financial statements, management is also responsible for assessing the ability of Egis Technology Inc. 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 Egis Technology Inc. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of Egis Technology Inc.

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

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



As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and 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 internal control of Egis Technology Inc. .
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 ability of Egis Technology Inc. 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 Egis Technology Inc. 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 accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within Egis Technology Inc. to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.



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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 parent company only financial statements of Egis Technology Inc. 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.

Other Matter – Prior Year Audit by Other Auditors

The parent company only financial statements of Egis Technology Inc. for the year ended December 31, 2024 were audited by other auditors, who expressed an unqualified opinion thereon in their auditors' report dated March 20, 2025.



Hsu, Hsin-Min

Chen, Chih-Chung

Ernst & Young, Taiwan

March 16, 2026

Notice to Readers

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

Accordingly, the accompanying parent company only financial statements and report of independent accountant are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young 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.

English translation of parent company only financial statements originally issued in Chinese

EGIS TECHNOLOGY INC.

PARENT COMPANY ONLY BALANCE SHEETS

DECEMBER 31, 2025 AND 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets		Notes	December 31, 2025		December 31, 2024(Note) (Adjusted)	
			AMOUNT	%	AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	\$ 525,479	6	\$ 394,687	3
1170	Accounts receivable, net	6(5)	163,837	2	220,723	2
1180	Accounts receivable from related parties, net	7	2,747	-	1,262	-
1200	Other receivables		7,626	-	13,993	-
1210	Other receivables from related parties	7	46,343	1	68,087	1
1220	Current tax assets		958	-	2,137	-
130x	Inventories	6(6)	101,854	1	206,406	2
1410	Prepayments	7	155,438	2	56,644	1
1470	Other current assets	6(19)	44,481	-	40,686	-
11xx	Total current assets		1,048,763	12	1,004,625	9
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non current	6(2)	504,679	6	410,628	4
1517	Financial assets at fair value through other comprehensive income - non current	6(3)	1,163,014	13	1,679,860	15
1535	Financial assets at amortised cost - non current	6(4)	-	-	18,477	-
1550	Investments accounted for using equity method	6(7)	5,557,909	61	7,728,800	65
1600	Property, plant and equipment	6(8)	39,702	-	44,605	-
1755	Right-of-use assets	6(9)	11,076	-	30,902	-
1780	Intangible assets	6(10)	500,825	5	366,899	3
1840	Deferred tax assets	6(25)	252,385	3	277,976	2
1932	Long-term receivables		23,097	-	-	-
1940	Long-term notes receivable from related parties	7	-	-	46,343	1
1960	Prepayments for investments		28,180	-	-	-
1990	Other non-current assets	7	9,976	-	64,757	1
15xx	Total non-current assets		8,090,843	88	10,669,247	91
1xxx	Total assets		\$ 9,139,606	100	\$ 11,673,872	100

Note: The Company has completed the fair value assessment of InPsytech, Inc. as of the acquisition date. Accordingly, the parent company only balance sheet as of December 31, 2024 has been adjusted to reflect the results of the assessment.

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

English translation of parent company only financial statements originally issued in Chinese

EGIS TECHNOLOGY INC.

PARENT COMPANY ONLY BALANCE SHEETS

DECEMBER 31, 2025 AND 2024

(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024(Note) (Adjusted)	
			AMOUNT	%	AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(11)	\$ 764,000	8	\$ 1,120,250	10
2130	Contract liabilities - current	6(19)	139,908	2	66,307	1
2170	Accounts payable		128,676	1	180,219	1
2200	Other payables	6(12)	172,202	2	351,464	3
2220	Other payables to related parties	7	45,010	1	154,943	1
2230	Current tax liabilities		196,371	2	985	-
2280	Lease liabilities - current	6(9)	9,786	-	21,960	-
2320	Current portion of long-term liabilities	6(13)	341,257	4	2,751,429	24
2365	Refund liabilities - current		37,977	-	32,210	-
2399	Other current liabilities		14,802	-	6,488	-
21xx	Total current liabilities		1,849,989	20	4,686,255	40
	Non-current liabilities					
2540	Long-term borrowings - non current	6(13)	64,114	1	408,571	4
2570	Deferred tax liabilities	6(25)	3,683	-	22,402	-
2580	Lease liabilities - non current	6(9)	1,579	-	11,204	-
2600	Other non-current liabilities	6(7)	25,641	-	1,893	-
25xx	Total non-current liabilities		95,017	-	444,070	4
2xxx	Total liabilities		1,945,006	20	5,130,325	44
31xx	Equity attributable to owners of parent					
3100	Share capital					
3110	Common stock	6(15)	912,508	10	912,508	8
3200	Capital surplus	6(16)	7,538,789	83	4,936,992	42
3300	Retained earnings	6(17)				
3310	Legal reserve		725,338	8	725,338	6
3320	Special reserve		603,821	7	473,690	4
3350	Unappropriated retained earnings: (Accumulated deficit)		(1,540,889)	(17)	128,848	1
	Total retained earnings		(211,730)	(2)	1,327,876	11
3400	Other equity interest	6(18)	(1,044,967)	(11)	(633,829)	(5)
3xxx	Total equity		7,194,600	80	6,543,547	56
	Total liabilities and equity		\$ 9,139,606	100	\$ 11,673,872	100

Note: The Company has completed the fair value assessment of InPsytech, Inc. as of the acquisition date. Accordingly, the parent company only balance sheet as of December 31, 2024 has been adjusted to reflect the results of the assessment.

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

English translation of parent company only financial statements originally issued in Chinese

EGIS TECHNOLOGY INC.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

(Expressed in Thousands of New Taiwan dollars, except for loss per share amount)

Items	Notes	2025		2024 (Note (Adjusted))	
		AMOUNT	%	AMOUNT	%
4000 Operating revenue	6(19),7	\$ 1,989,336	100	\$ 2,236,214	100
5000 Operating costs	6(6)	(1,342,299)	(67)	(1,453,630)	(65)
5900 Net operating margin		647,037	33	782,584	35
6000 Operating expenses	6(24)				
6100 Selling expenses		(38,121)	(2)	(60,336)	(3)
6200 General and administrative expenses		(187,757)	(9)	(173,830)	(8)
6300 Research and development expenses		(1,025,943)	(52)	(930,580)	(42)
6450 Expected credit (losses) gains		(2,705)	-	(163,925)	(7)
6000 Total operating expenses		(1,254,526)	(63)	(1,328,671)	(60)
6900 Operating loss		(607,489)	(30)	(546,087)	(25)
7000 Non-operating income and expenses					
7100 Interest income	6(20)	7,169	-	12,480	1
7010 Other income	6(21),7	39,238	2	18,245	1
7020 Other gains and losses, net	6(22)	(236,577)	(12)	(170,343)	(8)
7050 Finance costs	6(23)	(144,073)	(7)	(104,792)	(5)
7060 Share of loss of associates and joint ventures accounted for using equity method	6(7)	(462,476)	(23)	(211,727)	(9)
7000 Total non-operating income and expenses		(796,719)	(40)	(456,137)	(20)
7900 Loss before income tax		(1,404,208)	(70)	(1,002,224)	(45)
7950 Income tax expense	6(25)	(193,724)	(10)	(22,525)	(1)
8200 Loss for the period		(1,597,932)	(80)	(1,024,749)	(46)
8300 Other comprehensive income					
8310 Components of other comprehensive income that will not be reclassified to profit or loss					
8316 Unrealised gains (losses) from investments in equity instruments at fair value through other comprehensive income	6(3)	(350,387)	(18)	(89,838)	(4)
8330 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		(9,883)	-	(20,246)	(1)
8360 Components of other comprehensive income that will be reclassified to profit or loss					
8361 Exchange differences on translation	6(18)	3,986	-	(193)	-
8367 Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	6(18)	-	-	(26)	-
8370 Shares 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)	(228)	-	3,407	-
Other comprehensive income for the period, net of tax		(356,512)	(18)	(106,896)	(5)
8500 Total comprehensive loss for the period		\$ (1,954,444)	(98)	\$ (1,131,645)	(51)
Loss per share (in dollars)					
9750 Basic loss per share	6(26)	\$ (17.51)		\$ (12.71)	
9850 Diluted loss per share	6(26)	\$ (17.51)		\$ (12.71)	

Note: The Company has completed the fair value assessment of InPsytech, Inc. as of the acquisition date. Accordingly, the parent company only statement of comprehensive income for the year ended December 31, 2024 has been adjusted to reflect the results of the assessment.

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

English translation of parent company only financial statements originally issued in Chinese
EGIS TECHNOLOGY INC.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024 (Adjusted) (Note)
(Expressed in Thousands of New Taiwan dollars)

Description	Equity attributable to owners of the parent						Other Equity Interest		Total
	Common stock	Capital surplus	Retained Earnings			Exchange differences on translation of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value		
			Legal reserve	Special reserve	Unappropriated retained earnings (Accumulated deficits)				
Balance as of January 1, 2024	\$ 742,718	\$ 1,340,854	\$ 725,338	\$ 857,729	\$ 778,378	\$ 474	\$ (474,164)	\$ 3,971,327	
Appropriations of earnings									
Reversal of special reserve	-	-	-	(384,039)	384,039	-	-	-	
Loss for the period (Adjusted) (Note)	-	-	-	-	(1,024,749)	-	-	(1,024,749)	
Other comprehensive income	-	-	-	-	-	3,326	(110,222)	(106,896)	
Total comprehensive income (loss)	-	-	-	-	(1,024,749)	3,326	(110,222)	(1,131,645)	
Disposal of equity instrument at fair value through other comprehensive income	-	-	-	-	53,243	-	(53,243)	-	
Issuance of shares	28,680	453,143	-	-	-	-	-	481,823	
Issuance of common shares through share exchange	141,110	3,252,586	-	-	-	-	-	3,393,696	
Reorganisation adjustment	-	(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 as of December 31, 2024	\$ 912,508	\$ 4,936,992	\$ 725,338	\$ 473,690	\$ 128,848	\$ 3,800	\$ (637,629)	\$ 6,543,547	
Balance as of January 1, 2025	\$ 912,508	\$ 4,936,992	\$ 725,338	\$ 473,690	\$ 128,848	\$ 3,800	\$ (637,629)	\$ 6,543,547	
Appropriations of earnings									
Special reserve	-	-	-	130,131	(130,131)	-	-	-	
Loss for the period	-	-	-	-	(1,597,932)	-	-	(1,597,932)	
Other comprehensive income	-	-	-	-	-	3,511	(360,023)	(356,512)	
Total comprehensive income (loss)	-	-	-	-	(1,597,932)	3,511	(360,023)	(1,954,444)	
Disposal of equity instrument at fair value through other comprehensive income	-	-	-	-	54,626	-	(54,626)	-	
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	2,583,658	-	-	-	-	-	2,583,658	
Changes in ownership interests in subsidiaries	-	18,139	-	-	-	-	-	18,139	
Changes in equity of associates accounted for using equity method	-	-	-	-	3,700	-	-	3,700	
Balance as of December 31, 2025	\$ 912,508	\$ 7,538,789	\$ 725,338	\$ 603,821	\$ (1,540,889)	\$ 7,311	\$ (1,052,278)	\$ 7,194,600	

Note: The Company has completed the fair value assessment of InPsytech, Inc. as of the acquisition date. Accordingly, the parent company only statement of changes in equity for the year ended December 31, 2024 has been adjusted to reflect the results of the assessment.

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

English translation of parent company only financial statements originally issued in Chinese

EGIS TECHNOLOGY INC.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2025 AND 2024

(Expressed in Thousands of New Taiwan dollars)

Items	Years ended December 31		Items	Years ended December 31	
	2025	2024 (Note) (Adjusted)		2025	2024 (Note) (Adjusted)
CASH FLOWS FROM OPERATING ACTIVITIES			CASH FLOWS FROM INVESTING ACTIVITIES		
Loss before tax	\$ (1,404,208)	\$ (1,002,224)	Acquisition of financial assets at fair value through profit or loss	(19,322)	(22,539)
Adjustments			Proceeds from disposal of financial assets at fair value through profit or loss	-	424,806
Adjustments to reconcile profit (loss)			Acquisition of financial assets at fair value through other comprehensive income	-	(42,967)
Depreciation	44,122	59,056	Proceeds from disposal of financial assets at fair value through other comprehensive income	143,362	116,185
Amortisation	164,831	153,614	Proceeds from disposal of financial assets at amortized cost	18,477	(18,477)
Expected credit losses	2,705	163,925	Acquisition of investments under the equity method	(127,928)	(2,765,670)
Impairment losses on prepayments	-	47,599	Proceeds from disposal of investments under the equity method	4,140,000	-
Loss on investments in debt instruments at fair value through other comprehensive income, net	-	(670)	Acquisition of property, plant and equipment	(19,480)	(27,090)
(Gains) Losses on financial assets at fair value through profit or loss	(74,729)	31,959	Proceeds from disposal of property, plant and equipment	98	211
Interest expense	144,073	104,792	Acquisition of intangible assets	(359,812)	(208,854)
Interest income	(7,169)	(12,480)	Increase in prepaid investment	(28,180)	-
Dividend income	(1,913)	(424)	Decrease (Increase) in non-current assets	54,781	(55,712)
Share of loss of associates accounted for using equity method	462,476	211,727	Proceeds from subsidiary capital reduction	19,776	102,446
(Gains) Losses on disposal of property, plant and equipment	(98)	71	Net cash flows generated from (used in) investing activities	3,821,772	(2,497,661)
Share of loss of subsidiaries accounted for using equity method	294,394	116,917			
Gains from lease modification	(123)	(2,531)	CASH FLOWS FROM FINANCING ACTIVITIES		
Changes in operating assets and liabilities			Increase in short-term loans	764,000	1,120,250
Changes in operating assets			Decrease in short-term loans	(1,120,250)	(1,194,000)
Accounts receivable, net	56,886	(19,974)	Increase in other payables-related parties	-	120,000
Accounts receivable from related parties	(1,485)	6,090	Proceeds from long-term debt	-	2,600,000
Other receivables	49,919	7,757	Repayments of long-term debt	(2,754,629)	(713,700)
Other receivables from related parties	21,744	(9,688)	Payments of lease liabilities	(21,405)	(35,144)
Inventories	104,552	73,779	Increase in other non-current liabilities	1,476	1,067
Prepayments	(98,794)	99,491	Proceeds from issuance of shares	-	481,823
Other current assets	9,173	7,178	Net cash flows (used in) generated from financing activities	(3,130,808)	2,380,296
Changes in operating liabilities					
Contract liabilities-current	73,601	41,578	Effect of exchange rate changes on cash and cash equivalents	3,818	-
Accounts payable	(51,543)	64,415	Net increase in cash and cash equivalents	130,792	14,913
Other payables from related parties	(239,128)	(13,896)	Cash and cash equivalents at beginning of period	394,687	379,774
Other current liabilities	8,314	5,823	Cash and cash equivalents at end of period	\$ 525,479	\$ 394,687
Refund liabilities - current	5,767	(25,826)			
Others	-	8			
Cash (used in) inflow generated from operations	(436,633)	108,066			
Cash dividends received	1,913	107,972			
Income taxes paid	9,712	8,168			
Interest received	7,255	12,051			
Interest paid	(146,237)	(103,979)			
Net cash flows (used in) generated from operating activities	(563,990)	132,278			

Note: The Company has completed the fair value assessment of InPsytech, Inc. as of the acquisition date. Accordingly, the parent company only statement of cash flows for the year ended December 31, 2024 has been adjusted to reflect the results of the assessment.

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

[Exhibit 6]

Egis Technology Inc.
 2025 Loss Compensation Table

Unit: NTD

Item	Amount in Cash
Undistributed earnings at the beginning of period	0
Changes in other undistributed earnings	
Gains on disposal of financial assets measured at fair value	54,625,544
Changes in related enterprise accounted for using equity	3,700,977
Changes in ownership interests in subsidiaries	-1,281,761
Net loss after tax for current period	-1,597,932,200
Less: Provision (reversal) of statutory surplus reserve	0
Provision (reversal) of special surplus reserve	0
Earnings available for distribution in current period	-1,540,887,440
- Stock dividends (NTD - per share)	0
- Cash dividends (NTD -3 per share)	0
Accumulated deficit for the current period	-1,540,887,440

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

Chief Accountant: Kathy Huang

[Exhibit 7]

Egis Technology Inc.

Comparison Table for Pre- and Post-Amendments to the “Articles of Incorporation”

Amended Clause	Existing Clause	Explanation
<p>Article 13</p> <p>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.</p> <p>When the Company convenes a shareholders’ meeting, voting rights may be exercised in written form, <u>and electronic transmission shall also be adopted as one of the methods for exercising voting rights.</u> 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 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.</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 27</p> <p>This Articles of Incorporation was concluded on December 11, 2007.</p> <p>The first amendment was made on December 26, 2007.</p> <p>The second amendment was made on February 25, 2008.</p> <p>The third amendment was made on May 05, 2008.</p> <p>The fourth amendment was made on May 28, 2008.</p> <p>The fifth amendment was made on June 04, 2010.</p> <p>The sixth amendment was made on September 24, 2010.</p> <p>The seventh amendment was made on June 15, 2011.</p> <p>The eighth amendment was made on June 15, 2012.</p> <p>The ninth amendment was made on December 10, 2013.</p> <p>The tenth amendment was made on October 17, 2014.</p> <p>The eleventh amendment was made on June 28, 2016.</p> <p>The twelfth amendment was made on May</p>	<p>Article 27</p> <p>This Articles of Incorporation was concluded on December 11, 2007.</p> <p>The first amendment was made on December 26, 2007.</p> <p>The second amendment was made on February 25, 2008.</p> <p>The third amendment was made on May 05, 2008.</p> <p>The fourth amendment was made on May 28, 2008.</p> <p>The fifth amendment was made on June 04, 2010.</p> <p>The sixth amendment was made on September 24, 2010.</p> <p>The seventh amendment was made on June 15, 2011.</p> <p>The eighth amendment was made on June 15, 2012.</p> <p>The ninth amendment was made on December 10, 2013.</p> <p>The tenth amendment was made on October 17, 2014.</p> <p>The eleventh amendment was made on June 28, 2016.</p> <p>The twelfth amendment was made on May</p>	<p>Added</p>

Amended Clause	Existing Clause	Explanation
<p>30, 2018.</p> <p>The thirteenth amendment was on July 12, 2021.</p> <p>The fourteenth amendment was made on June 22, 2022.</p> <p>The fifteenth amendment was made on June 25, 2024.</p> <p>The sixteenth amendment was made on June 25, 2025</p> <p><u>The seventeenth amendment was made on June 24, 2026</u></p>	<p>30, 2018.</p> <p>The thirteenth amendment was on July 12, 2021.</p> <p>The fourteenth amendment was made on June 22, 2022.</p> <p>The fifteenth amendment was made on June 25, 2024.</p> <p>The sixteenth amendment was made on June 25, 2025</p>	

[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 Company's shares are all registered and are signed or sealed by the directors representing the Company and issued after being duly certified. 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 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.

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,

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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 business.

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

Article 21-1: The Company may establish functional committees under the Board of Directors, and the establishment and duties and powers of the relevant committees shall be carried out according to the regulations prescribed by the competent authorities.

Article 21-2: 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.

Article 21-3: 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 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. No less than 1% of appropriated employee compensation shall be used to adjust the salaries or distribute compensation to entry-level employees. 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. The employee compensation and entry-level employee compensation referred to in the preceding paragraph may be made in the 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.

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: If the Company wishes to cancel its public offering, it shall do so in accordance with Article 156-2 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.

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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.

The sixth amendment was made on June 25, 2025.

[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 June 17, 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:

2026/04/26

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	TSAI, CHIH-CHUN	0
Director	CHEN, CHIEN-WEI	0
Independent Director	STARK LIANG	0
Independent Director	TSENG, YU-I	0
Independent Director	CHEN, SZU-HO	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.