

Code : 5299



杰力科技股份有限公司  
*Excelliance MOS Corporation*

## 2025 Annual Shareholders' Meeting

### Meeting Handbook (Translation)

May 28, 2025

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Excelliance MOS Corporation

2025 Annual Shareholders' Meeting

Meeting Procedure

1. Call the Meeting to Order(report the number of shares attended).
2. Chairperson's Address
3. Report Items
4. Approval Items
5. Discussion Items
6. Election
7. Other Motion
8. Other Business and Special Motion
9. Meeting Adjourned

Excelliance MOS Corporation  
2025 Annual General Shareholders' Meeting Meeting Agenda  
(Translation)

**Meeting type:** Physical shareholders' meeting

**Time:** 9:00 a.m., May 28, 2025 (Wednesday)

**Location:** 2F., No. 26, Taiyuan St., Zhubei City, Hsinchu County, Taiwan (R.O.C.) Taiyuan  
Science and Technology Park Hall

**Attendants:** All shareholders or their proxy holders

**Chairperson:** LI, CHI-LUNG, Chair of the Company

1. Call the meeting to Order
2. Chairperson's Address
3. Report Items
  - (1) To report the business of 2024
  - (2) Audit Committee's review report
  - (3) To report the distribution of 2024 employees' and directors' compensation
  - (4) To report the proposal for the 2024 earnings distribution of cash dividends
  - (5) Amendments to the Company's "Code of Practice for Sustainable Development" report.
  - (6) China Investment Situation Report.
4. Proposed Resolutions
  - (1) To accept 2024 Business Report and Financial Statements
  - (2) To accept Company's 2024 Earnings Distribution
5. Discussion Items
  - (1) Proposal to amend the company's Articles of Incorporation.
6. Election
  - (1) To elect nine Directors (including four independent directors).
7. Other Motion:
  - (1) The release from the prohibition of competition between the directors of the company and their representatives.
8. Other Business and Special Motion:
9. Meeting Adjourned

## **I. Report Items**

**1. To report the business of 2024**

Explanatory Notes : The business report of 2024. Please refer to Attachment 1.  
(Please refer to page 8-10)

**2. Audit Committee's review report**

Explanatory Notes : Audit Committee's review report. Please refer to  
Attachment 2. (Please refer to page 11)

**3. To report 2024 employees' profit sharing and directors' compensation  
(proposed by the Board of Directors)**

Explanatory Notes : The compensation of employees and the remuneration of  
directors for 2024 have been approved by the Board of Directors on February 26,  
2024. The proposed amounts to be distributed as compensation to employees  
and remuneration to directors are NT\$22,966,655 and NT\$5,741,664  
respectively. There are no differences between the amounts decided by the  
Board of Directors mentioned in above and the amounts recorded in the  
Company 2024 financial statements.

**4. The distribution of cash dividends for 2024**

Explanatory Notes :

According to the regulations of Article 21 of the company's Articles of  
Association, Board of Directors is authorized to issue all or part of the dividends  
and bonuses payable in cash and report it to Board of Shareholders.  
Shareholders' dividends NT\$211,189,271 were withdrawn from surplus of 2024  
and distributed in cash. NT\$4.15 was issued for per share.

**5. Amendments to the Company's "Code of Practice for Sustainable Development"  
report.**

Explanatory Notes :

(1) In accordance with the TPEX's letter No. 11100730372 dated December 28,  
2011, some provisions of the company's "Code of Practice for Sustainable  
Development" were revised.

(2) A comparison table of the provisions before and after the amendment is  
provided in Attachment 7 (please refer to page 30-33).

## 6. China Investment Situation Report.

### Explanatory Notes :

Unit: in thousands of NTD/ in thousands of USD

| Name of investee                   | Main businesses and products | Total amount of paid-in capital (Note 2) | Method of investment                                        | Accumulated outflow of investment from Taiwan as of January 1, 2022 (Note 2) | Investment flows (Note 2) |        | Accumulated outflow of investment from Taiwan as of December 31, 2022 (Note 2) | Net income (losses) of the investee | Percentage of ownership owned directly or indirectly by the Company | Highest percentage of ownership | Investment income (losses) | Book value     | Accumulated remittance of earnings in current period |
|------------------------------------|------------------------------|------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------|---------------------------|--------|--------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------------------------|---------------------------------|----------------------------|----------------|------------------------------------------------------|
|                                    |                              |                                          |                                                             |                                                                              | Outflow                   | Inflow |                                                                                |                                     |                                                                     |                                 |                            |                |                                                      |
| Shenzhen Jie Yong Technology CORP. | Commercial trade             | 26,564 (US\$800)                         | Indirect investment through Excellent Mega Investment Corp. | 26,564 (US\$800)                                                             | -                         | -      | 26,564 (US\$800)                                                               | (1,459) (RMB\$(324))                | 100%                                                                | 100%                            | (1,459) (RMB\$(324))       | 546 (RMB\$119) | -                                                    |

Note 1: Converted into New Taiwan Dollars at the exchange rate of 33.205 on the day of the asset custody statement.

Note 2: The merged company passed a resolution on July 25, 2014, by the board of directors, to establish Shenzhen Jiezhong Technology Co., Ltd. through a third-party investment enterprise, Dingju Investment. The Company hold 100% of the shares. As of May 28, 2014, RMB 10,000 of capital has been remitted.

## II. Approval Items

1. To accept 2024 Business Report and Financial Statements (proposed by the Board of Directors)

### Explanatory Notes:

- (1) Business Report of 2024 and Audit Report of the Audit Committee

Please refer to Attachment 1 and Attachment 2. (pages 8-11)

- (2) EMC's 2024 Financial Statements, including the balance sheet, income statement, statement of changes in shareholders' equity and statement of cash flow were audited by independent auditors, Kuo, Kuan-Ying and Hsin, Yu-Ting, of KPMG Taiwan, and a report has been issued. Please refer to Attachment 3 and Attachment 4. (pages 12-27)

2. To accept Company's 2024 Earnings Distribution (proposed by the Board of Directors)

### Explanatory Notes:

- (1) The 2024 Earnings Distribution was approved by the Board of Directors and reviewed by the Audit Committee, and the Audit Committee's Review Report has been issued.

- (2) Please refer to Attachment 5 (page 28) of this Handbook for the 2024 Earnings Distribution Table.

### **III. Discussion Items**

#### **1. Proposal to amend the company's Articles of Incorporation.**

Explanatory Notes:

- (1) In accordance with the Financial Supervisory Commission's Letter No. 1130385442 and Letter No. 11203479121 dated November 8, 2013 and August 11, 2020, some provisions of the Company's "Articles of Association" were amended.
- (2) A comparison table of the articles before and after the amendment is provided in Attachment 6 (please refer to page 29).

### **IV. Election**

To elect nine Directors (including four independent directors) (proposed by the Board of Directors)

Explanatory Notes:

- (1) The tenure of all Excelliance MOS Directors (including Independent Directors) expired on May 25, 2025. The company proposes to duly elect new Board members at this year's Annual General Shareholders' Meeting
- (2) 2025 Annual General Shareholders' Meeting will elect nine Directors (including four independent directors). The new directors will take office after the conclusion of the shareholders' meeting, and their term of office is from May 28, 2025 to May 27, 2028.
- (3) In accordance with Article of the Company's Articles of Association, the election of directors of the Company adopts the candidate nomination system. Directors shall be elected by shareholders from the nomination list. The Company held a Board of Directors meeting on February 26, 2025. The nomination list for directors was approved in the meeting with Li, Chi-Lung, Wu, Chia-Lien, Actron Technology Corporation Representative: Wu, Hsien-Chung, Actron Technology Corporation Representative: Yao, Tan-Liang, ASUSTeK Computer Inc Representative: Wu, Chang Rong, Chen, Ya-Chen, Lee, Chih-Hao, Chuang, Ching-Fu and Perng, Chii-Hwang as the candidates. For their education, experience, and other relevant information, please refer to Attachment 8 (please refer to page 34-36).

### **V. Other Motion**

1. To release non-compete restrictions on newly-elected directors and their representatives.

## Explanatory Notes

- (1) According to Article 209 of the Company Act, any Director conducting business for himself/herself/itself or on another's behalf, whereby the scope of the business coincides with the scope of the Company's business, shall explain at the Shareholders' Meeting the essential contents of such conduct, and obtain approval from shareholders in the Meeting.
- (2) It is proposed to request the Shareholders' Meeting to release the non-compete restrictions on newly-elected directors, who participate in the operations of another company that engages in the same or similar business scope as the Company.
- (3) The list of non-competition restrictions proposed to be lifted by the Company on each Director is attached hereto as Attachment 9. (page 37-39)

Resolution:

## **VI. Other Business and Special Motion**

## **VII. Adjournment**

# Attachment

## 【Attachment 1】

### Excelliance MOS Corporation

#### Business Report

Data from the International Monetary Fund (IMF) shows that the global economic growth rate in 2024 is 3.2%, which is the same as the previous year, but lower than the pre-pandemic average. Key factors affecting 2024 include slowing inflation, eased labor market pressures and strong demand for artificial intelligence (AI) related goods. The trade recovery in developed economies is particularly significant, and these economies benefit from improved supply chains and increased demand for services. However, geopolitical risks, such as the ongoing Russo-Ukrainian war, rising tensions in the Middle East and escalating US-China trade conflicts, continue to undermine economic optimism. The revenue of Excelliance MOS in 2024 declined slightly by 2.4% compared with the same period last year, and the revenue distribution was about half and half in the first half and second half of the year. The revenue of PC-related products for the whole year increased by 1% compared with the previous period, but the smart home appliance product line deployed in the mainland market declined by 20% due to the impact of the Chinese market. Revenue contributions from server and automotive products have begun to emerge, accounting for 0.4% of the annual revenue.

The latest report released by the market research firm International Data Corporation (IDC) also shows that global PC shipments is 262.7 million units in 2024, an increase of 1% compared with 2023. Looking ahead to 2025, the PC industry will face multiple obstacles and supports at the same time, making the market outlook unclear and demand planning difficult. In 2024, Excelliance MOS has been committed to developing products that improve the performance and intelligence of laptops. By leveraging its expertise in commercial laptop component design, it has promoted the PC market equipped with AI-accelerated computing chips. At the same time, it has worked with strategic partners to continue to drive research, development and design for new market applications such as automotive products, and to provide more diversified development of power management chips and power devices, creating limitless future potential and value.

While the global economy is still fraught with various uncertainties, the management team still treats this as an opportunity to improve operational efficiency and hopes to deepen and strengthen its competitive strength.

#### I. Operating Results for the Previous Year

1. Financial status and profitability analysis: In 2024, the Company's net operating revenue was NT\$1,691,956 thousand, a decrease of 2.38% from the previous year; the net operating profit was NT\$176,613 thousand, and the net profit after tax was NT\$301,787 thousand, an increase of 15.7% from the previous year; earnings per share after tax was NT\$5.93, an increase of NT\$0.8 from the previous year.
2. Budget implementation status: The Company has not announced financial forecasts for 2024.
3. Operating plan implementation results: The management team upholds a diligent and pragmatic spirit and courageously addresses market challenges, continuously improves new products and technologies, launches power management ICs and power devices required for

the next generation computer platform and automotive market, providing customers with comprehensive product portfolios and solutions.

4. Research and development status:

- (1) Successfully developed the ESD>2KV Pchannel MOSFET silicon intellectual property, providing components with high ESD capability under limited gate area.
- (2) Successfully developed dual-channel Oring IC with complete protection solution.
- (3) Obtained Taiwan Invention Patent Certificate I798676 - Gallium Nitride High Electron Mobility Transistor.
- (4) Successfully developed a low-cost single-channel Oring IC with complete protection solution.
- (5) Successfully developed a low-voltage and high-voltage linear regulator IC.
- (6) Successfully developed the ESD>2KV Nchannel MOSFET silicon intellectual property, providing components with high ESD capability under limited gate area.
- (7) Obtained Taiwan Invention Patent Certificate I850794 - Gate structure of split-gate structure components.
- (8) Successfully developed a high voltage switch 18mR/8A with complete protection solution for USB PD3.0.
- (9) Successfully developed a high voltage switch 30mR/5A with complete protection solution for USB PD3.0.
- (10) Obtained America Invention Patent Certificate US12,159,914B2 - Trench Power Semiconductor Device.
- (11) Successfully developed a linear voltage regulator IC with low standby power consumption and high noise immunity.
- (12) Successfully developed power protection switches for LCD applications.
- (13) Successfully developed a switch IC with Limited Power Supply (LPS) function for USB PD3.0.

II. Summary of This Year's Operating Plan

Taiwan's semiconductor industry must evolve from being production efficiency oriented in the past to being technology-led. This trend is even more obvious in the mature computer industry, where industry competition has become more intense and operations are full of various challenges.

In the future, Excelliance MOS will be committed to:

1. Improving the quality of sales and R&D services, establishing long-term cooperative relationships with customers, and improving sales performance.
2. Developing applications in other industrial areas based on the existing technology, especially functionally integrated products, to respond to changes in market demand.
3. Actively investing in energy-saving products to:
  - (1) Reduce the loss of system power using the power management technology.

- (2) Develop intelligent power conversion technology to automatically determine the power supply status of the power system, and switch to the appropriate mode to improve conversion efficiency and save energy loss.

### III. Influences of External Competitive, Regulatory, and Overall Operating Environments

Excelliance MOS firmly believes that the only way to ensure sustainable business operations is to continuously invest in R&D resources and deepen technology and R&D in Taiwan. Therefore, the Company will continue to focus on the integrity of its product line and the development of functionally integrated products to reduce barriers in system design and manufacturing, meeting customers' all-round needs for rapid R&D and complete solutions.

In addition, the power conversion efficiency of electronic products needs to be continuously improved taking the global energy-saving trend into consideration. The Company will focus on product and architecture improvements and strive to develop high-performance power management ICs and components.

### IV. Future Company Development Strategy

Looking forward to 2025, the growth of the laptop industry will be driven by multiple forces. Despite the market's concerns on the macroeconomic aspects, from the perspective of the overall PC market, industry factors include the launch of AI PCs and the change of Windows systems, or the replacement cycle since the purchase during the epidemic. All parties are generally optimistic that the industry's performance in 2025 will be better than that in 2024.

For the downturn in the PC industry in the past, Excelliance MOS treats it as an opportunity to surpass itself. We focus on the realization of key products and technologies, and co-grow with the semiconductor ecological chain. We anticipate the products and technologies that have been planted with seeds and nutrients sprout in 2025, while last year's emerging products and technologies blossom into commercial success through industry momentum, thereby laying the foundation for sustainable growth and future opportunities for Excelliance MOS. We hope that all employees of Excelliance MOS will work together and make continuous progress to improve the Company's efficiency and competitiveness and strengthen the value of product innovation and management, to create the greatest benefits for all shareholders.

Finally, we sincerely appreciate all shareholders' enduring support for the Company, and welcome your continued encouragement and guidance.

Chairman of the Board

**LI, CHI-LUUNG**

Managerial Officer

**WU, CHIA-LIEN**

Finance and Accounting Supervisor

**CHEN, CHIEN-HENG**

**【Attachment 2】**

**Excelliance MOS Corporation  
Audit Committee's Review Report**

The Board of Directors has prepared the Company's 2024 Business Report, Financial Statements and Proposal for Earnings Distribution, among which the Financial Statements have been audited by KPMG, Taiwan, by whom an audit report has been issued accordingly. The above business report, financial statements and proposal for earnings distribution have been examined and reviewed by the Audit Committee, and no irregularities were found. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. We hereby produce this report for your review.

Sincerely,

2025 Annual General Shareholders' Meeting of Excelliance MOS Corporation.

Convener of the Audit Committee: **CHEN, YA-CHEN**

**Feb. 26,2025**

## 【Attachment 3】

### Independent Auditors' Report

To the Board of Directors of Excelliance MOS Corporation:

#### Opinion

We have audited the financial statements of Excelliance MOS Corporation("the Company"), which comprise the balance sheet as of December 31, 2024 and 2023, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and its financial performance and its cash flows for the years then ended December 31, 2024 and 2023, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

#### Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

#### Key Audit Matters

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

##### 1. Inventory valuation

Please refer to note 4(g) for accounting policy related to valuation of inventory; note 5 for uncertainty of inventory estimates and assumption; and note 6(f) for information regarding inventory and related expenses.

Description of key audit matter:

The Company is engaged in the research and development, design, manufacture, and sales of key components for high-efficiency power systems. Inventory is measured at the lower of cost and net realizable value. Due to the significant amount of inventory and the rapid technological changes that may lead to products not meeting market demand, there is a risk of having long-aged spare inventory. The allowance for inventory obsolescence or devaluation involves management's judgment. Therefore, the assessment of inventory obsolescence is one of the key audit matters in our audit procedures for The Company's financial statements.

Audit procedures:

Our principal audit procedures included: assessing the allowance for inventory valuation and obsolescence losses to determine whether the policies of the Company and the accounting policies are applied accordingly, as well as performing sampling process to inspect the aging inventory statement and analyzing the change in aging inventory. Also, we reviewed the management meeting minutes for the items of individual identification as inventory obsolescence and their allowance in order to verify their appropriateness.

## 2. Revenue recognition

Please refer to note 4(n) for accounting policy related to revenue from contracts with customers; and note 6(s) for information regarding revenue recognition.

Description of key audit matter:

The Company is a publicly listed company involving public interest, and investors are highly concerned about the changes in its sales revenue. The transaction terms agreed with various customers will affect the timing of revenue recognition, whether it complies with accounting standards for control transfer to the buyer. Therefore, there is a risk of improper revenue recognition if the control of the products has not been transferred to the customers while recognizing revenue. As a result, the cutoff test for revenue is one of the key audit matters in our audit procedures for The Company's financial statements.

Audit Procedures:

Our principal audit procedures included understanding the main types of revenue, contract specifications, and transaction conditions; testing the related controls surrounding the sales and collection cycle; as well as sampling and verifying relevant vouchers and forms to evaluate whether the timing of revenue recognition by The Company complies with the relevant standards.

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

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

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company's financial reporting process.

## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Kuo, Kuan-Ying and Hsin, Yu-Ting.

KPMG

Taipei, Taiwan (Republic of China)

February 26, 2025

#### **Notes to Readers**

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

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

**(English Translation of Parent Company Only Financial Statements and Report Originally Issued in Chinese)**

**EXCELLIANCE MOS CORPORATION**

## Balance Sheets

December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

|                     |                                                                                           | December 31, 2024 |     | December 31, 2023 |     |                                |                                                   | December 31, 2024 |    | December 31, 2023 |    |
|---------------------|-------------------------------------------------------------------------------------------|-------------------|-----|-------------------|-----|--------------------------------|---------------------------------------------------|-------------------|----|-------------------|----|
| Assets              |                                                                                           | Amount            | %   | Amount            | %   | Liabilities and Equity         |                                                   | Amount            | %  | Amount            | %  |
| Current assets:     |                                                                                           |                   |     |                   |     | Current liabilities:           |                                                   |                   |    |                   |    |
| 1100                | Cash and cash equivalents (note 6(a))                                                     | \$ 190,701        | 5   | 171,418           | 4   | 2170                           | Accounts payable                                  | \$ 143,379        | 4  | 174,799           | 5  |
| 1110                | Current financial assets at fair value through profit or loss (note 6(b))                 | 151,307           | 4   | 64,960            | 2   | 2200                           | Other payables (note 6(k))                        | 337,505           | 9  | 357,490           | 9  |
| 1136                | Current financial assets at amortised cost, net (note 6(d))                               | 16,529            | -   | -                 | -   | 2230                           | Current tax liabilities                           | 122,605           | 3  | 282,783           | 7  |
| 1170                | Notes receivable and accounts receivable, net (note 6(e))                                 | 297,044           | 8   | 278,825           | 7   | 2280                           | Current lease liabilities (note 6(m))             | 4,655             | -  | 5,161             | -  |
| 1300                | Inventories (note 6(f))                                                                   | 351,967           | 9   | 656,605           | 17  | 2300                           | Other current liabilities (note 11)               | 38,092            | 1  | 3,853             | -  |
| 1476                | Other financial assets-time deposits for more than three months (note 6(a))               | 1,015,564         | 26  | 1,911,428         | 48  | 2320                           | Long-term borrowings, current portion (note 6(l)) | 125               | -  | 123               | -  |
| 1479                | Other current assets                                                                      | 37,338            | 1   | 31,871            | 1   |                                |                                                   | 646,361           | 17 | 824,209           | 21 |
|                     |                                                                                           | 2,060,450         | 53  | 3,115,107         | 79  |                                |                                                   |                   |    |                   |    |
| Non-current assets: |                                                                                           |                   |     |                   |     | Non-Current liabilities:       |                                                   |                   |    |                   |    |
| 1517                | Non-current financial assets at fair value through other comprehensive income((note 6(c)) | 4,650             | -   | 4,800             | -   | 2540                           | Long-term borrowings (note 6(l))                  | 508               | -  | 632               | -  |
| 1535                | Non-current financial assets at amortized cost((note 6(d))                                | 1,383,691         | 36  | 415,047           | 11  | 2580                           | Non-current lease liabilities (note 6(m))         | 1,873             | -  | 981               | -  |
| 1550                | Investments accounted for using equity method (note 6(g))                                 | 9,405             | -   | 12,877            | -   |                                |                                                   | 2,381             | -  | 1,613             | -  |
| 1600                | Property, plant and equipment (notes 6(h) and 8)                                          | 178,386           | 5   | 167,774           | 4   |                                | Total liabilities                                 | 648,742           | 17 | 825,822           | 21 |
| 1755                | Right-of-use assets (note 6(i))                                                           | 6,492             | -   | 6,099             | -   | Equity: (notes 6(p) and 6(q))  |                                                   |                   |    |                   |    |
| 1780                | Intangible assets                                                                         | 9,214             | -   | 3,835             | -   | 3100                           | Ordinary shares                                   | 508,890           | 13 | 508,890           | 13 |
| 1840                | Deferred income tax assets (note 6(o))                                                    | 52,988            | 1   | 42,294            | 1   | 3200                           | Capital surplus                                   | 1,659,525         | 43 | 1,653,825         | 42 |
| 1900                | Other non-current assets (note 6(h))                                                      | 176,313           | 5   | 192,283           | 5   | 3300                           | Retained earnings                                 | 1,064,852         | 27 | 972,219           | 24 |
|                     |                                                                                           | 1,821,139         | 47  | 845,009           | 21  | 3400                           | Other equity interest                             | (420)             | -  | (640)             | -  |
|                     |                                                                                           | \$ 3,881,589      | 100 | 3,960,116         | 100 |                                | Total equity                                      | 3,232,847         | 83 | 3,134,294         | 79 |
| Total assets        |                                                                                           |                   |     |                   |     | Total liabilities and equity   |                                                   |                   |    |                   |    |
|                     |                                                                                           |                   |     |                   |     | \$ 3,881,589 100 3,960,116 100 |                                                   |                   |    |                   |    |

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

**EXCELLIANCE MOS CORPORATION**

**Statements of Comprehensive Income**

**For the years ended December 31, 2024 and 2023**

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

|      |                                                                                                                                        | <b>2024</b>       |           | <b>2023</b>    |           |
|------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------|----------------|-----------|
|      |                                                                                                                                        | <b>Amount</b>     | <b>%</b>  | <b>Amount</b>  | <b>%</b>  |
| 4000 | <b>Operating revenues, net</b> (note 6(s))                                                                                             | \$ 1,691,956      | 100       | 1,733,182      | 100       |
| 5000 | Operating costs (notes 6(f),(n) and 12(a))                                                                                             | 1,213,229         | 72        | 1,281,326      | 74        |
| 5900 | <b>Gross profit from operations</b>                                                                                                    | 478,727           | 28        | 451,856        | 26        |
|      | <b>Operating expenses:</b> (notes 6(n) and 12(a))                                                                                      |                   |           |                |           |
| 6100 | Selling expenses                                                                                                                       | 53,345            | 3         | 30,803         | 2         |
| 6200 | Administrative expenses                                                                                                                | 70,464            | 4         | 61,845         | 3         |
| 6300 | Research and development expenses                                                                                                      | 174,213           | 10        | 149,034        | 9         |
|      |                                                                                                                                        | 298,022           | 17        | 241,682        | 14        |
| 6900 | <b>Net operating income</b>                                                                                                            | 180,705           | 11        | 210,174        | 12        |
|      | <b>Non-operating income and expenses:</b>                                                                                              |                   |           |                |           |
| 7100 | Interest income                                                                                                                        | 94,695            | 5         | 72,092         | 4         |
| 7010 | Other income                                                                                                                           | 10,127            | 1         | 8,770          | 1         |
| 7020 | Other gains and losses, net (notes 6(b),6(u) and 11)                                                                                   | 72,536            | 4         | 23,071         | 1         |
| 7050 | Finance costs (note 6(m))                                                                                                              | (153)             | -         | (176)          | -         |
| 7070 | Share of profit (loss) of associates and joint ventures accounted for using equity method                                              | (3,841)           | -         | (4,619)        | -         |
|      |                                                                                                                                        | 173,364           | 10        | 99,138         | 6         |
| 7900 | <b>Profit before income tax</b>                                                                                                        | 354,069           | 21        | 309,312        | 18        |
| 7950 | Less: income tax expenses (note 6(o))                                                                                                  | 52,282            | 4         | 48,469         | 3         |
|      | <b>Profit</b>                                                                                                                          | 301,787           | 17        | 260,843        | 15        |
| 8300 | <b>Other comprehensive income:</b>                                                                                                     |                   |           |                |           |
| 8310 | <b>Items that may not be reclassified subsequently to profit or loss:</b>                                                              |                   |           |                |           |
| 8316 | Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income (note 6(c)) | (150)             | -         | 350            | -         |
|      | Items that may not be reclassified subsequently to profit or loss                                                                      | (150)             | -         | 350            | -         |
| 8360 | <b>Items that may be reclassified subsequently to profit or loss:</b>                                                                  |                   |           |                |           |
| 8361 | Exchange differences on translation                                                                                                    | 370               | -         | (107)          | -         |
|      | Items that may be reclassified subsequently to profit or loss                                                                          | 370               | -         | (107)          | -         |
| 8300 | <b>Other comprehensive income (after tax)</b>                                                                                          | 220               | -         | 243            | -         |
|      | <b>Comprehensive income</b>                                                                                                            | <b>\$ 302,007</b> | <b>17</b> | <b>261,086</b> | <b>15</b> |
|      | <b>Earnings per share</b> (note 6(r))                                                                                                  |                   |           |                |           |
| 9750 | <b>Basic earnings per share</b>                                                                                                        | <b>\$ 5.93</b>    |           | <b>5.13</b>    |           |
| 9810 | <b>Diluted earnings per share</b>                                                                                                      | <b>\$ 5.89</b>    |           | <b>5.11</b>    |           |

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

**EXCELLIANCE MOS CORPORATION**

**Statements of Changes in Equity**

**For the years ended December 31, 2024 and 2023**

**(Expressed in Thousands of New Taiwan Dollars)**

|                                                      | Ordinary shares | Capital surplus | Legal reserve | Special reserve | Retained earnings                |                         | Exchange differences on translation of foreign financial statements | Other equity interest                                                                                   |                             | Total equity |
|------------------------------------------------------|-----------------|-----------------|---------------|-----------------|----------------------------------|-------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-----------------------------|--------------|
|                                                      |                 |                 |               |                 | Unappropriated retained earnings | Total retained earnings |                                                                     | Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income | Total other equity interest |              |
| <b>Balance at January 1, 2023</b>                    | \$ 358,890      | 312,075         | 186,152       | 1,929           | 950,599                          | 1,138,680               | (983)                                                               | 100                                                                                                     | (883)                       | 1,808,762    |
| Profit for the year                                  | -               | -               | -             | -               | 260,843                          | 260,843                 | -                                                                   | -                                                                                                       | -                           | 260,843      |
| Other comprehensive income for the year              | -               | -               | -             | -               | -                                | -                       | (107)                                                               | 350                                                                                                     | 243                         | 243          |
| Total comprehensive income for the year              | -               | -               | -             | -               | 260,843                          | 260,843                 | (107)                                                               | 350                                                                                                     | 243                         | 261,086      |
| Appropriation and distribution of retained earnings: |                 |                 |               |                 |                                  |                         |                                                                     |                                                                                                         |                             |              |
| Legal reserve                                        | -               | -               | 56,974        | -               | (56,974)                         | -                       | -                                                                   | -                                                                                                       | -                           | -            |
| Reversal of special reserve                          | -               | -               | -             | (946)           | 946                              | -                       | -                                                                   | -                                                                                                       | -                           | -            |
| Cash dividends on ordinary shares                    | -               | -               | -             | -               | (427,304)                        | (427,304)               | -                                                                   | -                                                                                                       | -                           | (427,304)    |
| Issue of shares                                      | 150,000         | 1,341,750       | -             | -               | -                                | -                       | -                                                                   | -                                                                                                       | -                           | 1,491,750    |
| Balance at December 31, 2023                         | 508,890         | 1,653,825       | 243,126       | 983             | 728,110                          | 972,219                 | (1,090)                                                             | 450                                                                                                     | (640)                       | 3,134,294    |
| Profit (loss)                                        | -               | -               | -             | -               | 301,787                          | 301,787                 | -                                                                   | -                                                                                                       | -                           | 301,787      |
| Other comprehensive income                           | -               | -               | -             | -               | -                                | -                       | 370                                                                 | (150)                                                                                                   | 220                         | 220          |
| Total comprehensive income                           | -               | -               | -             | -               | 301,787                          | 301,787                 | 370                                                                 | (150)                                                                                                   | 220                         | 302,007      |
| Appropriation and distribution of retained earnings: |                 |                 |               |                 |                                  |                         |                                                                     |                                                                                                         |                             |              |
| Legal reserve appropriated                           | -               | -               | 26,084        | -               | (26,084)                         | -                       | -                                                                   | -                                                                                                       | -                           | -            |
| Cash dividends of ordinary share                     | -               | -               | -             | -               | (209,154)                        | (209,154)               | -                                                                   | -                                                                                                       | -                           | (209,154)    |
| Reversal of special reserve                          | -               | -               | -             | (343)           | 343                              | -                       | -                                                                   | -                                                                                                       | -                           | -            |
| Share-based payments                                 | -               | 5,700           | -             | -               | -                                | -                       | -                                                                   | -                                                                                                       | -                           | 5,700        |
| <b>Balance at December 31, 2024</b>                  | \$ 508,890      | 1,659,525       | 269,210       | 640             | 795,002                          | 1,064,852               | (720)                                                               | 300                                                                                                     | (420)                       | 3,232,847    |

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)  
EXCELLIANCE MOS CORPORATION

Statements of Cash Flows

For the years ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

|                                                                                                | 2024              | 2023               |
|------------------------------------------------------------------------------------------------|-------------------|--------------------|
| <b>Cash flows from (used in) operating activities:</b>                                         |                   |                    |
| Profit before tax                                                                              | \$ 354,069        | 309,312            |
| Adjustments:                                                                                   |                   |                    |
| Adjustments to reconcile profit (loss):                                                        |                   |                    |
| Depreciation expense                                                                           | 23,700            | 21,307             |
| Amortization expense                                                                           | 3,616             | 1,909              |
| Net (profit) loss on financial assets or liabilities at fair value through profit or loss      | (4,457)           | (24,960)           |
| Interest expense                                                                               | 153               | 176                |
| Interest income                                                                                | (94,695)          | (72,092)           |
| Dividend income                                                                                | (6,748)           | (4,864)            |
| Share of loss of subsidiaries, associates and joint ventures accounted for using equity method | 3,841             | 4,619              |
| Share-based payment transactions cost                                                          | 5,700             | -                  |
| Others                                                                                         | (46,933)          | 6,594              |
| <b>Total adjustments to reconcile profit (loss)</b>                                            | <b>(115,823)</b>  | <b>(67,311)</b>    |
| <b>Changes in operating assets and liabilities:</b>                                            |                   |                    |
| Changes in operating assets:                                                                   |                   |                    |
| Increase in notes and accounts receivable                                                      | (18,219)          | (27,486)           |
| Decrease in inventories                                                                        | 304,638           | 242,588            |
| Increase in other financial assets                                                             | (63)              | (108)              |
| Decrease in other current assets                                                               | 12,286            | 3,785              |
| Decrease in other non-current assets                                                           | 20,486            | 16,128             |
|                                                                                                | <b>319,128</b>    | <b>234,907</b>     |
| Changes in operating liabilities:                                                              |                   |                    |
| Increase (decrease) in accounts payable                                                        | (31,420)          | 4,256              |
| Increase (decrease) in other payable and other current liabilities                             | 14,254            | (73,734)           |
|                                                                                                | <b>(17,166)</b>   | <b>(69,478)</b>    |
| <b>Total changes in operating assets and liabilities</b>                                       | <b>301,962</b>    | <b>165,429</b>     |
| <b>Total adjustments</b>                                                                       | <b>186,139</b>    | <b>98,118</b>      |
| Cash inflow generated from operations                                                          | 540,208           | 407,430            |
| Interest received                                                                              | 79,470            | 66,564             |
| Dividends received                                                                             | 6,748             | 4,864              |
| Interest paid                                                                                  | (153)             | (176)              |
| Income taxes paid                                                                              | (223,154)         | (112,549)          |
| <b>Net cash flows from operating activities</b>                                                | <b>403,119</b>    | <b>366,133</b>     |
| <b>Cash flows from (used in) investing activities:</b>                                         |                   |                    |
| Acquisition of financial assets at amortized cost                                              | (940,704)         | (321,365)          |
| Acquisition of financial assets at fair value through profit or loss                           | (156,794)         | -                  |
| Proceeds from disposal of financial assets at fair value through profit or loss                | 74,904            | -                  |
| Acquisition of property, plant and equipment                                                   | (27,343)          | (7,499)            |
| Increase in prepayments for equipment and real estate                                          | -                 | (55,245)           |
| (Increase) decrease in refundable deposits                                                     | (4,516)           | 970                |
| Acquisition of intangible assets                                                               | (8,995)           | (3,101)            |
| Decrease (increase) in other financial assets                                                  | 895,864           | (1,083,065)        |
| <b>Net cash flows used in investing activities</b>                                             | <b>(167,584)</b>  | <b>(1,469,305)</b> |
| <b>Cash flows from (used in) financing activities:</b>                                         |                   |                    |
| Repayments of long-term borrowings                                                             | (122)             | (120)              |
| Payment of lease liabilities                                                                   | (6,976)           | (7,665)            |
| Cash dividends paid                                                                            | (209,154)         | (427,304)          |
| Capital increase by cash                                                                       | -                 | 1,491,750          |
| <b>Net cash flows (used in) from financing activities</b>                                      | <b>(216,252)</b>  | <b>1,056,661</b>   |
| <b>Net decrease in cash and cash equivalents</b>                                               | <b>19,283</b>     | <b>(46,511)</b>    |
| <b>Cash and cash equivalents at beginning of period</b>                                        | <b>171,418</b>    | <b>217,929</b>     |
| <b>Cash and cash equivalents at end of period</b>                                              | <b>\$ 190,701</b> | <b>171,418</b>     |

## 【 Attachment 4】

### Independent Auditors' Report

To the Board of Directors of Excelliance MOS Corporation:

#### Opinion

We have audited the consolidated financial statements of Excelliance MOS Corporation and its subsidiaries ("the Group"), which comprise the consolidated balance sheet as of December 31, 2024 and 2023, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended December 31, 2024 and 2023, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

#### Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. The key audit matters we judged shall be presented in the financial report as follows:

##### 1. Inventory valuation

Please refer to note 4(h) for accounting policy related to valuation of inventory; note 5 for uncertainty of inventory estimates and assumption; and note 6(f) for information regarding inventory and related expenses.

#### Description of key audit matter:

The Group is engaged in the research and development, design, manufacture, and sales of key components for high-efficiency power systems. Inventory is measured at the lower of cost and net realizable value. Due to the significant amount of inventory and the rapid technological changes that may lead to products not meeting market demand, there is a risk of having long-aged spare inventory. The allowance for inventory obsolescence or devaluation involves management's judgment. Therefore, the assessment of inventory obsolescence is one of the key audit matters in our audit procedures.

#### Audit procedures:

Our principal audit procedures included: assessing the allowance for inventory valuation and obsolescence losses to determine whether the policies of the Group and the accounting policies are applied accordingly, as well as performing sampling process to inspect the aging inventory statement and analyzing the change in aging inventory. Also, we reviewed the management meeting minutes for the items of individual identification as inventory obsolescence and their allowance in order to verify their appropriateness.

#### 2. Revenue recognition

Please refer to note 4(n) for accounting policy related to revenue from contracts with customers; and note 6(r) for information regarding revenue recognition.

#### Description of key audit matter:

The Group is a publicly listed company involving public interest, and investors are highly concerned about the changes in its sales revenue. The transaction terms agreed with various customers will affect the timing of revenue recognition, whether it complies with accounting standards for control transfer to the buyer. Therefore, there is a risk of improper revenue recognition if the control of the products has not been transferred to the customers while recognizing revenue. As a result, the cutoff test for revenue is one of the key audit matters in our audit procedures.

#### Audit Procedures:

Our principal audit procedures included understanding the main types of revenue, contract specifications, and transaction conditions; testing the related controls surrounding the sales and collection cycle; as well as sampling and verifying relevant vouchers and forms to evaluate whether the timing of revenue recognition by The Group complies with the relevant standards.

#### Other Matter

Excelliance MOS Corporation has additionally prepared its parent company only financial statements as of and for the years ended December 31, 2024 and 2023, on which we have issued an unmodified opinion.

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

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

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Group's financial reporting process.

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the

key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Kuo, Kuan-Ying and Hsin, Yu-Ting.

KPMG

Taipei, Taiwan (Republic of China)  
February 26, 2025

#### **Notes to Readers**

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

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

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)  
**EXCELLIANCE MOS CORPORATION AND SUBSIDIARIES**

**Consolidated Balance Sheets**

**December 31, 2024 and 2023**

(Expressed in Thousands of New Taiwan Dollars)

|                     |                                                                                           | December 31, 2024 |     | December 31, 2023 |     |                              |                                                               | December 31, 2024 |     | December 31, 2023 |     |
|---------------------|-------------------------------------------------------------------------------------------|-------------------|-----|-------------------|-----|------------------------------|---------------------------------------------------------------|-------------------|-----|-------------------|-----|
| Assets              |                                                                                           | Amount            | %   | Amount            | %   | Liabilities and Equity       |                                                               | Amount            | %   | Amount            | %   |
| Current assets:     |                                                                                           |                   |     |                   |     | Current liabilities:         |                                                               |                   |     |                   |     |
| 1100                | Cash and cash equivalents (note 6(a))                                                     | \$ 193,138        | 5   | 176,828           | 5   | 2170                         | Accounts payable                                              | \$ 143,379        | 4   | 174,799           | 5   |
| 1110                | Current financial assets at fair value through profit or loss (note 6(b))                 | 151,307           | 4   | 64,960            | 2   | 2200                         | Other payables (note 6(j))                                    | 337,833           | 9   | 358,409           | 9   |
| 1136                | Current financial assets at amortised cost, net (note 6(d))                               | 16,529            | -   | -                 | -   | 2230                         | Current tax liabilities                                       | 122,605           | 3   | 282,783           | 7   |
| 1170                | Notes receivable and accounts (note 6(e))                                                 | 297,044           | 8   | 278,825           | 7   | 2280                         | Current lease liabilities (note 6(l))                         | 4,812             | -   | 5,609             | -   |
| 1300                | Inventories (note 6(f))                                                                   | 351,967           | 9   | 656,605           | 17  | 2300                         | Other current liabilities (note 11)                           | 38,092            | 1   | 3,870             | -   |
| 1476                | Other financial assets-time deposits for more than three months (note 6(a))               | 1,022,515         | 26  | 1,919,605         | 48  | 2320                         | Long-term borrowings, current portion (note 6(k))             | 125               | -   | 123               | -   |
| 1479                | Other current assets                                                                      | 37,607            | 1   | 32,025            | -   |                              |                                                               | 646,846           | 17  | 825,593           | 21  |
|                     |                                                                                           | 2,070,107         | 53  | 3,128,848         | 79  | 2540                         | Long-term borrowings (note 6(k))                              | 508               | -   | 632               | -   |
|                     |                                                                                           |                   |     |                   |     | 2580                         | Non-current lease liabilities (note 6(l))                     | 1,873             | -   | 1,133             | -   |
| Non-current assets: |                                                                                           |                   |     |                   |     |                              |                                                               | 2,381             | -   | 1,765             | -   |
| 1517                | Non-current financial assets at fair value through other comprehensive income (note 6(c)) | 4,650             | -   | 4,800             | -   |                              | Total liabilities                                             | 649,227           | 17  | 827,358           | 21  |
| 1535                | Non-current financial assets measured at amortized cost (note 6(d))                       | 1,383,691         | 36  | 415,047           | 11  |                              | Equity:                                                       |                   |     |                   |     |
| 1600                | Property, plant and equipment (notes 6(g) and 8)                                          | 178,386           | 5   | 167,774           | 4   | 3110                         | Equity attributable to owners of parent: (notes 6(o) and (p)) | 508,890           | 13  | 508,890           | 13  |
| 1755                | Right-of-use asset (note 6(h))                                                            | 6,646             | -   | 6,695             | -   | 3200                         | Ordinary share                                                | 1,659,525         | 43  | 1,653,825         | 42  |
| 1780                | Intangible assets                                                                         | 9,214             | -   | 3,835             | -   | 3300                         | Capital surplus                                               | 1,064,852         | 27  | 972,219           | 24  |
| 1840                | Deferred tax assets (note 6(n))                                                           | 52,988            | 1   | 42,294            | 1   | 3400                         | Retained earnings                                             | (420)             | -   | (640)             | -   |
| 1900                | Other non-current assets (note 6(g))                                                      | 176,392           | 5   | 192,359           | 5   |                              | Other equity interest                                         | 3,232,847         | 83  | 3,134,294         | 79  |
|                     |                                                                                           | 1,811,967         | 47  | 832,804           | 21  |                              | Total equity                                                  |                   |     |                   |     |
| Total assets        |                                                                                           | \$ 3,882,074      | 100 | 3,961,652         | 100 | Total liabilities and equity |                                                               | \$ 3,882,074      | 100 | 3,961,652         | 100 |

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

**EXCELLIANCE MOS CORPORATION AND SUBSIDIARIES**

**Consolidated Statements of Comprehensive Income**

**For the years ended December 31, 2024 and 2023**

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

|      |                                                                                                                                        | <b>2024</b>       |           | <b>2023</b>    |           |
|------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------|----------------|-----------|
|      |                                                                                                                                        | <b>Amount</b>     | <b>%</b>  | <b>Amount</b>  | <b>%</b>  |
| 4000 | <b>Operating revenues, net</b> (note 6(r))                                                                                             | \$ 1,691,956      | 100       | 1,733,182      | 100       |
| 5000 | Operating costs (notes 6(f), 6(m) and 12(a))                                                                                           | 1,213,229         | 72        | 1,281,326      | 74        |
| 5900 | <b>Gross profit from operations</b>                                                                                                    | 478,727           | 28        | 451,856        | 26        |
|      | <b>Operating expenses:</b> (notes 6(m) and 12(a))                                                                                      |                   |           |                |           |
| 6100 | Selling expenses                                                                                                                       | 57,386            | 4         | 35,661         | 2         |
| 6200 | Administrative expenses                                                                                                                | 70,515            | 4         | 61,895         | 3         |
| 6300 | Research and development expenses                                                                                                      | 174,213           | 10        | 149,034        | 9         |
| 6450 |                                                                                                                                        | 302,114           | 18        | 246,590        | 14        |
| 6900 | <b>Net operating income</b>                                                                                                            | 176,613           | 10        | 205,266        | 12        |
|      | <b>Non-operating income and expenses:</b>                                                                                              |                   |           |                |           |
| 7100 | Interest income                                                                                                                        | 94,955            | 5         | 72,391         | 4         |
| 7010 | Other income                                                                                                                           | 10,127            | 1         | 8,770          | 1         |
| 7020 | Other gains and losses (notes 6(b),6(t) and 11)                                                                                        | 72,535            | 4         | 23,071         | 1         |
| 7050 | Finance costs (note 6(l))                                                                                                              | (161)             | -         | (186)          | -         |
|      |                                                                                                                                        | 177,456           | 10        | 104,046        | 6         |
| 7900 | <b>Profit before income tax</b>                                                                                                        | 354,069           | 20        | 309,312        | 18        |
| 7950 | Less: Income tax expenses (note 6(n))                                                                                                  | 52,282            | 3         | 48,469         | 3         |
|      | <b>Profit</b>                                                                                                                          | 301,787           | 17        | 260,843        | 15        |
| 8300 | <b>Other comprehensive income:</b>                                                                                                     |                   |           |                |           |
| 8310 | <b>Items that may not be reclassified subsequently to profit or loss:</b>                                                              |                   |           |                |           |
| 8316 | Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income (note 6(c)) | (150)             | -         | 350            | -         |
|      | Items that may not be reclassified subsequently to profit or loss                                                                      | (150)             | -         | 350            | -         |
| 8360 | <b>Items that may be reclassified subsequently to profit or loss:</b>                                                                  |                   |           |                |           |
| 8361 | Exchange differences on translation                                                                                                    | 370               | -         | (107)          | -         |
|      | Items that may be reclassified subsequently to profit or loss                                                                          | 370               | -         | (107)          | -         |
| 8300 | <b>Other comprehensive income (after tax)</b>                                                                                          | 220               | -         | 243            | -         |
|      | <b>Comprehensive income</b>                                                                                                            | <b>\$ 302,007</b> | <b>17</b> | <b>261,086</b> | <b>15</b> |
|      | <b>Earnings per share</b> (note 6(q))                                                                                                  |                   |           |                |           |
| 9750 | <b>Basic earnings per share</b>                                                                                                        | <b>\$ 5.93</b>    |           | <b>5.13</b>    |           |
| 9810 | <b>Diluted earnings per share</b>                                                                                                      | <b>\$ 5.89</b>    |           | <b>5.11</b>    |           |

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

**EXCELLIANCE MOS CORPORATION AND SUBSIDIARIES**

**Consolidated Statements of Changes in Equity**

**For the years ended December 31, 2024 and 2023**

**(Expressed in Thousands of New Taiwan Dollars)**

|                                                      | Equity attributable to owners of parent |                 |               |                   |                                  |                                                                     | Other equity interest                                                                                   |                             |              |                         |
|------------------------------------------------------|-----------------------------------------|-----------------|---------------|-------------------|----------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-----------------------------|--------------|-------------------------|
|                                                      | Ordinary shares                         | Capital surplus | Legal reserve | Retained earnings |                                  | Exchange differences on translation of foreign financial statements | Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income | Total other equity interest | Total equity |                         |
|                                                      |                                         |                 |               | Special reserve   | Unappropriated retained earnings |                                                                     |                                                                                                         |                             |              | Total retained earnings |
|                                                      |                                         |                 |               |                   |                                  |                                                                     |                                                                                                         |                             |              |                         |
| Balance at January 1, 2023                           | \$ 358,890                              | 312,075         | 186,152       | 1,929             | 950,599                          | 1,138,680                                                           | (983)                                                                                                   | 100                         | (883)        | 1,808,762               |
| Profit for the year                                  | -                                       | -               | -             | -                 | 260,843                          | 260,843                                                             | -                                                                                                       | -                           | -            | 260,843                 |
| Other comprehensive income for the year              | -                                       | -               | -             | -                 | -                                | -                                                                   | (107)                                                                                                   | 350                         | 243          | 243                     |
| Total comprehensive income for the year              | -                                       | -               | -             | -                 | 260,843                          | 260,843                                                             | (107)                                                                                                   | 350                         | 243          | 261,086                 |
| Appropriation and distribution of retained earnings: |                                         |                 |               |                   |                                  |                                                                     |                                                                                                         |                             |              |                         |
| Legal reserve                                        | -                                       | -               | 56,974        | -                 | (56,974)                         | -                                                                   | -                                                                                                       | -                           | -            | -                       |
| Reversal of special reserve                          | -                                       | -               | -             | (946)             | 946                              | -                                                                   | -                                                                                                       | -                           | -            | -                       |
| Cash dividends on ordinary shares                    | -                                       | -               | -             | -                 | (427,304)                        | (427,304)                                                           | -                                                                                                       | -                           | -            | (427,304)               |
| Issue of shares                                      | 150,000                                 | 1,341,750       | -             | -                 | -                                | -                                                                   | -                                                                                                       | -                           | -            | 1,491,750               |
| Balance at December 31, 2023                         | 508,890                                 | 1,653,825       | 243,126       | 983               | 728,110                          | 972,219                                                             | (1,090)                                                                                                 | 450                         | (640)        | 3,134,294               |
| Profit for the year                                  | -                                       | -               | -             | -                 | 301,787                          | 301,787                                                             | -                                                                                                       | -                           | -            | 301,787                 |
| Other comprehensive income for the year              | -                                       | -               | -             | -                 | -                                | -                                                                   | 370                                                                                                     | (150)                       | 220          | 220                     |
| Total comprehensive income for the year              | -                                       | -               | -             | -                 | 301,787                          | 301,787                                                             | 370                                                                                                     | (150)                       | 220          | 302,007                 |
| Appropriation and distribution of retained earnings: |                                         |                 |               |                   |                                  |                                                                     |                                                                                                         |                             |              |                         |
| Legal reserve                                        | -                                       | -               | 26,084        | -                 | (26,084)                         | -                                                                   | -                                                                                                       | -                           | -            | -                       |
| Special reserve                                      | -                                       | -               | -             | (343)             | 343                              | -                                                                   | -                                                                                                       | -                           | -            | -                       |
| Cash dividends on ordinary shares                    | -                                       | -               | -             | -                 | (209,154)                        | (209,154)                                                           | -                                                                                                       | -                           | -            | (209,154)               |
| Share-based payments                                 | -                                       | 5,700           | -             | -                 | -                                | -                                                                   | -                                                                                                       | -                           | -            | 5,700                   |
| Balance at December 31, 2024                         | \$ 508,890                              | 1,659,525       | 269,210       | 640               | 795,002                          | 1,064,852                                                           | (720)                                                                                                   | 300                         | (420)        | 3,232,847               |

## EXCELLIANCE MOS CORPORATION AND SUBSIDIARIES

## Consolidated Statements of Cash Flows

For the years ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

|                                                                                         | 2024              | 2023               |
|-----------------------------------------------------------------------------------------|-------------------|--------------------|
| <b>Cash flows from (used in) operating activities:</b>                                  |                   |                    |
| Profit before tax                                                                       | \$ 354,069        | 309,312            |
| <b>Adjustments:</b>                                                                     |                   |                    |
| Adjustments to reconcile profit (loss):                                                 |                   |                    |
| Depreciation expense                                                                    | 24,161            | 21,763             |
| Amortization expense                                                                    | 3,616             | 1,909              |
| Net (gain) loss on financial assets or liabilities at fair value through profit or loss | (4,457)           | (24,960)           |
| Interest expense                                                                        | 161               | 186                |
| Interest income                                                                         | (94,955)          | (72,391)           |
| Dividend income                                                                         | (6,748)           | (4,864)            |
| Share-based payment transactions cost                                                   | 5,700             | -                  |
| Others                                                                                  | (46,933)          | 6,594              |
| <b>Total adjustments to reconcile profit (loss)</b>                                     | <b>(119,455)</b>  | <b>(71,763)</b>    |
| <b>Changes in operating assets and liabilities:</b>                                     |                   |                    |
| Changes in operating assets:                                                            |                   |                    |
| Increase in notes and accounts receivable                                               | (18,219)          | (27,486)           |
| Decrease in inventories                                                                 | 304,638           | 242,588            |
| Increase in other financial assets                                                      | (63)              | (108)              |
| Decrease in other current assets                                                        | 12,171            | 3,776              |
| Decrease in other non-current assets                                                    | 20,486            | 16,128             |
|                                                                                         | <b>319,013</b>    | <b>234,898</b>     |
| Changes in operating liabilities:                                                       |                   |                    |
| Increase (decrease) in accounts payable                                                 | (31,420)          | 4,256              |
| Increase (decrease) in other payable and other current liabilities                      | 13,646            | (72,989)           |
|                                                                                         | <b>(17,774)</b>   | <b>(68,733)</b>    |
| <b>Total changes in operating assets and liabilities</b>                                | <b>301,239</b>    | <b>166,165</b>     |
| <b>Total adjustments</b>                                                                | <b>181,784</b>    | <b>94,402</b>      |
| Cash inflow generated from operations                                                   | 535,853           | 403,714            |
| Interest received                                                                       | 79,730            | 66,863             |
| Dividends received                                                                      | 6,748             | 4,864              |
| Interest paid                                                                           | (161)             | (186)              |
| Income taxes paid                                                                       | (223,154)         | (112,549)          |
| <b>Net cash flows from operating activities</b>                                         | <b>399,016</b>    | <b>362,706</b>     |
| <b>Cash flows from (used in) investing activities:</b>                                  |                   |                    |
| Acquisition of financial assets at amortized cost                                       | (940,704)         | (321,365)          |
| Acquisition of financial assets at fair value through profit or loss                    | (156,794)         | -                  |
| Proceeds from disposal of financial assets at fair value through profit or loss         | 74,904            | -                  |
| Acquisition of property, plant and equipment                                            | (27,343)          | (7,499)            |
| Increase in other receivables                                                           | -                 | (55,245)           |
| Increase (decrease) in other receivables due from related parties                       | (4,519)           | 972                |
| Acquisition of intangible assets                                                        | (8,995)           | (3,101)            |
| (Increase) decrease in other prepayments                                                | 897,090           | (1,081,139)        |
| <b>Net cash flows used in investing activities</b>                                      | <b>(166,361)</b>  | <b>(1,467,377)</b> |
| <b>Cash flows from (used in) financing activities:</b>                                  |                   |                    |
| Repayments of long-term borrowings                                                      | (122)             | (120)              |
| Payment of lease liabilities                                                            | (7,439)           | (8,118)            |
| Cash dividends paid                                                                     | (209,154)         | (427,304)          |
| Capital increase by cash                                                                | -                 | 1,491,750          |
| <b>Net cash flows from (used in) financing activities</b>                               | <b>(216,715)</b>  | <b>1,056,208</b>   |
| <b>Effect of exchange rate changes on cash and cash equivalents</b>                     | <b>370</b>        | <b>(107)</b>       |
| <b>Net decrease in cash and cash equivalents</b>                                        | <b>16,310</b>     | <b>(48,570)</b>    |
| <b>Cash and cash equivalents at beginning of period</b>                                 | <b>176,828</b>    | <b>225,398</b>     |
| <b>Cash and cash equivalents at end of period</b>                                       | <b>\$ 193,138</b> | <b>176,828</b>     |

**【 Attachment 5】**

**Excelliance MOS Corporation**

**2024 Profit Distribution**

**Unit : NTD**

| item                                                       |             | Amount      | Remark           |
|------------------------------------------------------------|-------------|-------------|------------------|
| Undistributed surplus at beginning of period(IFRS)         |             | 493,214,295 |                  |
| Plus :                                                     |             |             |                  |
| Current net profit after tax                               | 301,787,748 |             |                  |
| Reverse of special reserve(Note 1)                         | 220,020     |             |                  |
| subtotal                                                   |             | 795,222,063 |                  |
| Minus :                                                    |             |             |                  |
| Legal reserve                                              | 30,178,775  |             |                  |
| Deduction of Equity Special reserve                        |             |             |                  |
| Available surplus                                          |             | 765,043,288 |                  |
| Surplus distribution items:                                |             |             |                  |
| Shareholder dividends-(Cash dividends per share NT\$ 4.15) | 211,189,271 |             | @4.15 ( Note 2 ) |
| Undistributed surplus at end of period                     |             | 553,854,017 |                  |
|                                                            |             |             |                  |

Note 1 : In accordance with Article 41 of the Securities and Exchange Act, adjust the "other equity items" under the company's 2024 accounting for other shareholders' equity, and reverse the special surplus reserve of NT\$220,020.

Note 2 : Due to 2025/2/26, the number of issued shares is 50,888,981 shares, with a distribution of NT\$ 4.15 per share, and a total shareholder dividend of NT\$ 211,189,271..

Chairman of the Board

**LI,CHI-LUUNG**

Managerial Officer

**WU, CHIA-LIEN**

Finance and Accounting Supervisor

**CHEN, CHIENG-HENG**

## 【Attachment 6】

### Excelliance Mos Corporation Comparison table of amendments to the Articles of Association.

| Pre-amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Post-amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Reason for amendment                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| <p><b>Section IV –Directors and Audit Committee Article 13:</b><br/>The number of Directors of the Company shall be between five (5) to eleven (11), and the Board of Directors is authorized to determine the seats of directors. The shareholders shall elect the directors from among the nominees listed in the roster of director candidates, and the term of office for Directors is three (3) years and the directors are eligible for re-election. "</p> <p>In accordance with the provisions of Article 14-2 of the Securities and Exchange Act, the number of independent directors shall not be less than two in the number of directors of the company mentioned in the preceding paragraph. The professional qualifications, shareholding, part-time restrictions, independence recognition, nomination and selection methods of independent directors and other matters to be complied with shall be in accordance with the Company act and the relevant regulations of the securities regulatory authority.</p> <p>"The Audit Committee established by the Company in accordance with Article 14-4 of the Securities and Exchange Act,the audit committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise.</p> <p><b>The following is omitted</b></p> | <p><b>Section IV –Directors and Audit Committee Article 13:</b><br/>The number of Directors of the Company shall be between five (5) to eleven (11), and the term of office for Directors is three (3) years. The number of independent directors shall not be less than three .The company adopts a candidate nomination system, where shareholders select candidates from a list of candidates and they can be re-elected.</p>                                                                                                                                                             | Cooperate with competent authorities in revising regulations. |
| <p><b>Section V – Managers</b><br/>If the Company's annual final accounts have a net profit for the period, 6% to 20% remuneration shall be allocated to employees, and no more than 3% to directors. However, when the Company still has accumulated losses, it shall reserve to cover the losses in advance.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p><b>Section V – Managers</b><br/>If the company has a net profit for the current period in its annual financial statements, it shall allocate 6% to 20% as employee remuneration and no more than 3% as director remuneration. However, if the company still has accumulated losses, it should deduct the amount of accumulated losses in advance and then calculate the provision based on the remaining balance. Of the employee remuneration amount referred to in the preceding paragraph, no less than 10% shall be set aside to distribute remuneration to grassroots employees.</p> | Cooperate with competent authorities in revising regulations. |
| <p>Article 23 :<br/>The Articles of Incorporation hereof were established on Feb. 21, 2008 First amended on Mar.5,2008;</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p>Article 23 :<br/>The Articles of Incorporation hereof were established on Feb. 21, 2008 twelfth amended on May.26,2022</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Added New Articles                                            |

## 【Attachment 7】

### Excelliance Mos Corporation Comparison table of revised provisions of the "Code of Practice on Sustainable Development"

| Pre-amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Post-amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Reason for amendment                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate Social Responsibility Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Sustainable Development Code of Practice                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | In response to the revision of regulations -> the text of "corporate social responsibility" was revised to "sustainable development".           |
| <p>1. General (slightly)</p> <p>1.2 The scope of this Code includes the overall operational activities of the Company and its related group companies.</p> <p>While engaging in business operations, the Company shall actively practice corporate social responsibility to comply with international development trends, and through corporate citizenship, enhance national economic contribution, improve the quality of life of employees, the community, and society, and promote competitive advantages based on corporate responsibility.</p> <p>1.3 The Company shall promote the fulfillment of its corporate social responsibilities and shall pay attention to the interests of stakeholders. While pursuing sustainable operations and profits, it shall attach importance to environmental, social and corporate governance factors and incorporate them into the Company's management policies and operational activities.</p> <p>(slightly)</p> <p>1.5 The Company's practice of corporate social responsibility is based on the following principles:</p> <p>1.5.1 Implement corporate governance.</p> <p>1.5.2 Develop a sustainable environment.</p> <p>1.5.3 Maintain social welfare.</p> <p>1.5.4 Strengthen the disclosure of corporate social responsibility information.</p> <p>1.6 The Company shall consider the development trend of corporate social responsibility at home and abroad, its relevance to the core business, the impact of the Company's own and the Group's overall operating activities on stakeholders, etc., and formulate corporate social responsibility policies, systems or related management guidelines and specific promotion plans. After approval by the Board of Directors, the plans shall be reported to the Shareholders' Meeting.</p> <p>When shareholders propose proposals related to corporate social responsibility, the company's board of directors should consider including them as shareholders' meeting proposals.</p> | <p>1. General (slightly)</p> <p>1.2 The scope of this Code includes the overall operational activities of the Company and its related group companies.</p> <p>While engaging in business operations, the Company shall actively practice sustainable development to comply with international development trends, and through corporate citizenship, enhance national economic contributions, improve the quality of life of employees, communities, and society, and promote competitive advantages based on sustainable development.</p> <p>1.3 The Company promotes sustainable development and shall pay attention to the interests of stakeholders. While pursuing sustainable management and profitability, the Company shall attach importance to environmental, social and corporate governance factors and incorporate them into the Company's management policies and operational activities.</p> <p>(slightly)</p> <p>1.5 The Company's practice of sustainable development is based on the following principles:</p> <p>1.5.1 Implement corporate governance.</p> <p>1.5.2 Develop a sustainable environment.</p> <p>1.5.3 Maintain social welfare.</p> <p>1.5.4 Strengthen the disclosure of corporate sustainable development information.</p> <p>1.6 The Company shall consider the development trend of domestic and international sustainable development issues and their relevance to the core business of the enterprise, the impact of the Company's own and the Group's overall operating activities on stakeholders, etc., and formulate sustainable development policies, systems or related</p> | <p>In response to the revision of regulations -&gt; the text of "corporate social responsibility" was revised to "sustainable development".</p> |

| Pre-amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Post-amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Reason for amendment |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>management guidelines and specific promotion plans. After approval by the Board of Directors, the plans shall be reported to the Shareholders' Meeting.</p> <p>When shareholders propose proposals related to sustainable development, the company's board of directors should consider including them as shareholders' meeting proposals.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                      |
| <p>2. Implement corporate governance</p> <p>2.1 The board of directors of the company shall fulfill the duty of care of a good manager, supervise the company to practice social responsibility, and review its implementation results and continuous improvement at any time to ensure the implementation of the corporate social responsibility policy.</p> <p>2.2 The Board of Directors of the Company shall fully consider the interests of stakeholders when fulfilling the Company's corporate social responsibilities, including the following matters:</p> <p>2.1.1 Propose corporate social responsibility mission or vision, and formulate corporate social responsibility policies, systems or related management guidelines.</p> <p>2.1.2 Incorporate corporate social responsibility into the company's operational activities and development direction, and approve a specific plan to promote corporate social responsibility.</p> <p>2.1.3 Ensure the timeliness and accuracy of disclosure of corporate social responsibility related information. (slightly)</p> <p>2.3 In order to improve the management of corporate social responsibility, the Company shall establish a dedicated (or part-time) unit to promote corporate social responsibility, which shall be responsible for the formulation and implementation of corporate social responsibility policies, systems or related management guidelines and specific promotion plans, and report to the Board of Directors on a regular basis.</p> <p>The company should formulate a reasonable salary and remuneration policy to ensure that the compensation planning is in line with the organization's strategic goals and the interests of stakeholders.</p> <p>The employee performance appraisal system should be combined with the corporate social responsibility policy, and a clear and effective reward and punishment system should be established.</p> <p>2.4 The Company shall respect the rights and interests of stakeholders, identify the Company's stakeholders, and set up a stakeholder area on the Company's website; understand the reasonable expectations and needs of stakeholders through appropriate communication methods, and appropriately respond to important corporate social responsibility issues that concern them.</p> <p>2.5 (omitted)</p> <p>2.6 The Company shall regularly hold educational training to promote the fulfillment of corporate social</p> | <p>2. Implement corporate governance</p> <p>2.1 The board of directors of the company shall fulfill the duty of care of a good manager, supervise the company to practice sustainable development, and review its implementation results and continuous improvement at any time to ensure the implementation of the sustainable development policy.</p> <p>2.2 The Board of Directors of the Company shall fully consider the interests of stakeholders and include the following matters when promoting the Company's sustainable development goals:</p> <p>2.1.1 Propose a sustainable development mission or vision, and formulate sustainable development policies, systems or related management guidelines.</p> <p>2.1.2 Incorporate sustainable development into the company's operational activities and development direction, and approve specific plans to promote sustainable development.</p> <p>2.1.3 Ensure the timeliness and accuracy of disclosure of information related to sustainable development. (slightly)</p> <p>2.3 In order to improve the management of sustainable development, the Company shall establish a governance structure to promote sustainable development and set up a dedicated (or part-time) unit to promote sustainable development, which shall be responsible for the formulation and implementation of sustainable development policies, systems or related management guidelines and specific promotion plans, and report to the Board of Directors on a regular basis.</p> <p>The company should formulate a reasonable salary and remuneration policy to ensure that the compensation planning is in line with the organization's strategic goals and the interests of stakeholders.</p> <p>The employee performance appraisal system should be combined with the sustainable development policy, and a clear and effective reward and punishment system should be established.</p> | Added New Articles   |

| Pre-amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Post-amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Reason for amendment                                                                                                                                                                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| responsibility, including the promotion of matters listed in Item 2.1 and Item 2.1.2 of the preceding Article.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2.4 The Company shall respect the rights and interests of stakeholders, identify the Company's stakeholders, and set up a stakeholder area on the Company's website; understand the reasonable expectations and needs of stakeholders through appropriate communication methods, and appropriately respond to important sustainable development issues of concern to them.<br>2.5 (omitted)<br>2.6 The Company shall regularly organize education and training to promote sustainable development, including the promotion of Item 2.2 of the previous article.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                        |
| 3. Develop a sustainable environment (slightly)<br>3.2 The Company shall strive to improve the utilization efficiency of various resources and use recycled materials with low impact on the environment so that the earth's resources can be used sustainably.<br>(slightly)<br>3.7 The Company shall assess the potential risks and opportunities that climate change may pose to the enterprise now and in the future, and adopt measures to respond to climate-related issues.<br>The company should adopt common domestic and international standards or guidelines to conduct corporate greenhouse gas inventory and disclose the information, which should include:<br>3.7.1 Direct greenhouse gas emissions: greenhouse gas emission sources are owned or controlled by the company.<br>3.7.2 Indirect greenhouse gas emissions: those generated by the use of external energy such as electricity, heat or steam.<br>(slightly) | 3. Develop a sustainable environment (slightly)<br>3.2 The Company shall strive to improve energy efficiency and use recycled materials with low environmental impact so as to ensure sustainable use of earth resources.<br>(slightly)<br>3.7 The Company shall assess the potential risks and opportunities that climate change may pose to the enterprise now and in the future, and adopt measures to respond to climate-related issues.<br>The company should adopt common domestic and international standards or guidelines to conduct corporate greenhouse gas inventory and disclose the information, which should include:<br>3.7.1 Direct greenhouse gas emissions: greenhouse gas emission sources are owned or controlled by the company.<br>3.7.2 Indirect greenhouse gas emissions: those generated by the use of energy such as input electricity, heat or steam.<br>3.7.3 Other indirect emissions: Emissions generated by company activities that are not energy indirect emissions but come from emission sources owned or controlled by other companies.<br>(slightly) | In response to regulatory revisions -> Modified the text of 3.2 and 3.7.2.<br>Added new clause 3.7.3                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <u>4.11.1 The Company shall continue to inject resources into cultural and artistic activities or cultural and creative industries through donations, sponsorships, investments, procurement, strategic cooperation, corporate volunteer technical services or other support models to promote cultural development.</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | In response to the revision of regulations -> Added Article 4.11.1                                                                                                                                                     |
| 5. Strengthen corporate social responsibility information disclosure<br>5.1 The Company shall disclose information in accordance with relevant laws and regulations and the [Code of Corporate Governance Practice for Listed Companies], and shall fully disclose relevant and reliable corporate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <u>5. Strengthen corporate sustainability information disclosure</u><br><u>5.1 The Company shall disclose information in accordance with relevant laws and regulations and the Code of Corporate Governance for Listed Companies and OTC Markets, and shall</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | In response to the revision of regulations-> Strengthening the disclosure of corporate sustainable development information, the wording of "corporate social responsibility" was revised to "sustainable development". |

| Pre-amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Post-amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Reason for amendment                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>social responsibility-related information to enhance information transparency.</p> <p>The company discloses the following information on corporate social responsibility:</p> <p>5.1.1 Corporate social responsibility policies, systems or related management guidelines and specific promotion plans approved by the board of directors.</p> <p>5.1.2 The risks and impacts of implementing corporate governance, developing a sustainable environment, and maintaining social welfare on the company's operations and financial status.</p> <p>5.1.3 The company's corporate social responsibility implementation goals, measures and implementation performance.</p> <p>5.1.4 Major stakeholders and issues of concern to them.</p> <p>5.1.5 Disclosure of management and performance information on major environmental and social issues by major suppliers</p> <p>5.1.6 Other corporate social responsibility related information.</p> <p>5.2 The Company should adopt internationally recognized standards or guidelines when preparing its corporate social responsibility report to disclose the status of its promotion of corporate social responsibility, and should obtain third-party confirmation or assurance to enhance the reliability of the information.</p> <p>The content should include:</p> <p>5.2.1 Implement corporate social responsibility policies, systems or related management guidelines and specific promotion plans.</p> <p>(slightly)</p> | <p><u>fully disclose relevant and reliable information related to sustainable development to enhance information transparency.</u></p> <p><u>The company discloses the following information on sustainable development:</u></p> <p><u>5.1.1 Sustainable development policies, systems or related management guidelines and specific promotion plans approved by the board of directors.</u></p> <p><u>5.1.2 The risks and impacts of implementing corporate governance, developing a sustainable environment, and maintaining social welfare on the company's operations and financial status.</u></p> <p><u>5.1.3 The company's objectives, measures and implementation performance for sustainable development.</u></p> <p><u>5.1.4 Major stakeholders and issues of concern to them.</u></p> <p><u>5.1.5 Disclosure of management and performance information on major environmental and social issues by major suppliers</u></p> <p><u>5.1.6 Other information related to sustainable development.</u></p> <p><u>5.2 The Company should adopt internationally recognized standards or guidelines when preparing a sustainable development report to disclose the status of promoting sustainable development, and should obtain third-party confirmation or assurance to improve the reliability of information.</u></p> <p><u>The content should include:</u></p> <p><u>5.2.1 Implement sustainable development policies, systems or related management guidelines and specific promotion plans.</u></p> <p><u>(slightly)</u></p> |                                                                                                                                                                  |
| <p>6. Supplementary Provisions</p> <p>The Company shall pay close attention to the development of domestic and international corporate social responsibility standards and changes in the corporate environment, and review and improve the corporate social responsibility system established by the Company accordingly to enhance the effectiveness of promoting the fulfillment of corporate social responsibility.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p><u>6. Supplementary Provisions</u></p> <p><u>The Company shall always pay attention to the development of domestic and international sustainable development-related standards and changes in the corporate environment, and review and improve the sustainable development system established by the Company accordingly to enhance the effectiveness of promoting sustainable development.</u></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p>In response to the revision of regulations-&gt;the wording of "corporate social responsibility" in the appendix was revised to "sustainable development".</p> |
| <p>7. Implementation and Amendment</p> <p>This Code shall be implemented after approval by the Board of Directors, and the same shall apply when it is amended.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>7. Implementation and Amendment</p> <p>This Code shall be implemented after being approved by the Board of Directors and reported to the General Meeting of Shareholders, and the same shall apply when it is amended.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>Revisions to practical work</p>                                                                                                                               |

**【Attachment 8】**

**Excelliance Mos Corporation**

**List of candidates for directors (including independent directors)**

| <b>Candidate</b> | <b>Name</b>                                                   | <b>Education</b>                                                                                                                                 | <b>Experience</b>                                                                       | <b>Current position</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>No. of Shares Held</b> |
|------------------|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Director         | LI, CHI-LUNG                                                  | Ph.D. in Electronic and Electrical Engineering, University of Leeds, UK<br>Bachelor of Science in Electrophysics, National Chiao Tung University | Plant Manager of Episil Technology Inc.<br>President of NIKO SEMICONDUCTOR CO.,LTD.     | Chairman and CEO of Excelliance MOS Co., Ltd.<br>Responsible Person of Pin Tung Investments Limited<br>Chairman and CEO of Excellent Mega Investment Corp<br>Chairman and CEO of Excellent Mega Corp                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 849,727                   |
| Director         | WU, CHIA-LIEN                                                 | University of Wales MBA<br>Master degree CHIAO TUNG EMBA Master degree CHIAO TUNG University Department of Electrophysics bachelor               | EPISIL Tech Senior Manager of R&D Department<br>Niko Semiconductor Manager of R&D       | General manager of Excelliance MOS Co., Ltd.<br>Supervisor of SHENZHEN JIE YONG TECHNOLOGY CO.,LTD<br>Chairman of Jieli Investment (Shares) Co., Ltd.<br>Director of Lianli Investment Co., Ltd.<br>Director of SINGULAR WINGSMEDICAL CO., LTD.                                                                                                                                                                                                                                                                                                                                                                                                           | 628,558                   |
| Director         | ASUSTeK Computer Inc. Representative: Wu, Chang Rong          | Vanderbilt University Business School                                                                                                            | Vice President, China Development Bank                                                  | Chief Financial Office of ASUSTeK Computer Inc.<br>Director (Representative) of UPI SEMICONDUCTOR CORP.<br>Director (Representative) of DATASUS COMPUTER INC.<br>Director (Representative) of ASUSTOR INC.<br>Director (Representative) of Asus Properties (Vietnam) Ltd.<br>Director (Representative) of Asus Tech USA<br>Director (Representative) of Datasus Computer America<br>Supervisor (representative) of HUA-CHENG VENTURE CAPITAL CORP.<br>Supervisor (representative) of HUA-MIN INVESTMENT CO., LTD.<br>Supervisor (representative) of UNIMAX ELECTRONICS INC<br>Supervisor of TAIWAN WEB SERVICE CORP.<br>Supervisor of IMOTION, GROUP INC. | 2,247,888                 |
| Director         | Actron Technology Corporation Representative: Yao, Tan-Liang, | Tamkang University Institute of Management Studies                                                                                               | Vice Chairman and Deputy Chief Executive Officer of Sino-American Silicon Products Inc. | Vice Chairman and Deputy Chief Executive Officer of Sino-American Silicon Products Inc.<br>Corporate director representative of GlobalWafers Co., Ltd.<br>Chairman and CEO of Actron Technology Corporation<br>Corporate director representative of Advanced Wireless Semiconductor Company<br>Corporate director representative of SUNRISE PV THREE CO.<br>Corporate director representative of SAS Capital Co., Ltd.<br>Corporate director representative of Rec Technology Corp.<br>Corporate director representative of Ding-Wei Technology Co., Ltd.                                                                                                 | 15,000,000                |

| Candidate            | Name                                                           | Education                                                                                           | Experience                                                                                                                                                                                                                                                                                                                                                                                                                        | Current position                                                                                                                                                                                                                                                                                                                                                                                                                                                             | No. of Shares Held |
|----------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
|                      |                                                                |                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                   | Corporate director representative of Mosel Vitelic Inc.<br>Corporate director representative of GWC Capital Co., Ltd<br>Director of GlobiTech Incorporated<br>Director of GlobalWafers Japan Co., Ltd<br>Chairman of Kunshan Chenju Electronic Technology Co., Ltd.<br>Director of GlobalWafers Singapore Pte. Ltd.<br>Director of GlobalWafers America, LLC<br>Director of Yuanhong (Shangdong) Photoelectric Material Co., Ltd                                             |                    |
|                      | Actron Technology Corporation Representative: Wu, Hsien-Chung, | Master of International Business Administration, National Taiwan University                         | General manager and director of Actron Technology Corporation                                                                                                                                                                                                                                                                                                                                                                     | General manager and director of Actron Technology Corporation<br>Corporate director representative and Chairman of Ding-Wei Technology Co., Ltd.<br>Director of Actron Technology (Qing Dao) Corporation<br>Corporate director representative of Hong-Wang Investment Company<br>Corporate director representative of Big best Solutions, Inc.<br>Corporate director representative of Mosel Vitelic Inc.<br>Corporate director representative of Phoenix Pioneer Technology |                    |
| Independent Director | CHEN, YA-CHEN (Note 1)                                         | Master of Accounting, Chung Yuan Christian University<br>Bachelor of Accounting, Tunghai University | Member of the 25th Welfare Committee of the Taiwan Accounting Association<br>Adjunct lecturer at Education University of Commerce and Technology<br>The court selects the examiner<br>Auditing Accountant of Bingcheng CPA Firm<br>Lecture by the Professional Research Center of the Ministry of Economic Affairs<br>Financial Committee<br>Member of the Parents' Association of National Hsinchu Senior High School, 2017-2019 | President of APEX CPA Firms<br>President of Cheng Shih Bookkeeper Firm<br>Chairman of Ta Tsuan Consultant Ltd.<br>Independent Director of VISGENEER INC.                                                                                                                                                                                                                                                                                                                     | —                  |

| Candidate            | Name              | Education                                                                                                                                                                                                                 | Experience                                                                                                          | Current position                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | No. of Shares Held |
|----------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Independent Director | LEE, CHIH-HAO     | Master of Business Administration, National Chengchi University                                                                                                                                                           | Special Assistant to the Chairman of HERMES-EPITEK CORPORATION<br>Chief Investment Officer of ASUSTek Computer Inc. | President of Tien Yu International Technology Consulting Ltd.<br>Chairman of Yu Wei Asset Management Co., Ltd.<br>Chairman of Peike Star Venture Capital Co., Ltd.<br>Chairman of Guide Star Venture Capital Co., Ltd.<br>Chairman of Tai Star Venture Capital Co., Ltd.<br>Independent Director of ONYX HEALTHCARE INC<br>Chairman of NCCU Star Venture Capital Co., Ltd.<br>Chairman of Beike Star II Venture Capital Co., Ltd.<br>Supervisor of XINPAL PTE. LTD.( Singapore ) | —                  |
| Independent Director | Perng, Chii-Hwang | University of Nebraska<br>Master of Science in Chemical Engineering and Computer Science<br>Marylhurst University<br>Master of Business Administration<br>Bachelor of Chemical Engineering, National Tsing Hua University | Mentor Graphics, a global senior Vice President and President, Asia Pacific                                         | Senior Vice President of Siemens EDA and President of Asia Pacific<br>Independent Director of eMemory Technology Inc.                                                                                                                                                                                                                                                                                                                                                            | —                  |
| Independent Director | Chuang, Ching-Fu  | National Chengchi University EMBA<br>Master of Electrical Engineering, National Taiwan University<br>Bachelor of Electrical Engineering, National Taiwan University                                                       | Vice General Manager of ASMedia Technology Inc.                                                                     | Vice General Manager of ASMedia Technology Inc.                                                                                                                                                                                                                                                                                                                                                                                                                                  | —                  |

**【Attachment 9】**

**Excelliance Mos Corporation**

**Director candidates concurrently holding other company positions**

| Title    | Name                  | Holding concurrent positions in other companies                 |
|----------|-----------------------|-----------------------------------------------------------------|
| Director | LI, CHI-LUNG          | Chairman and CEO of Excelliance MOS Co., Ltd.                   |
|          |                       | Chairman and CEO of Excellent Mega Investment Corp              |
|          |                       | Chairman and CEO of Excellent Mega Corp                         |
|          |                       | Responsible Person of Pin Tung Investments Limited              |
| Director | WU, CHIA-LIEN         | General manager of Excelliance MOS Co., Ltd                     |
|          |                       | Supervisor of SHENZHEN JIE YONG TECHNOLOGY CO., LTD             |
|          |                       | Chairman of Jieli Investment (Shares) Co., Ltd.                 |
|          |                       | Director of Lianli Investment Co., Ltd.                         |
|          |                       | Director of SINGULAR WINGSMEDICAL CO., LTD.                     |
| Director | ASUSTeK Computer Inc. | Director and supervisor of ASUS TECHNOLOGY INCORPORATION        |
|          |                       | Director and supervisor of ASKEY COMPUTER CORP                  |
|          |                       | Director and supervisor of HUA-CHENG VENTURE CAPITAL CORP.      |
|          |                       | Director and supervisor of HUA-MIN INVESTMENT CO., LTD.         |
|          |                       | Director and supervisor of UNIMAX ELECTRONICS INC.              |
|          |                       | Director of ASMEDIA TECHNOLOGY INC.                             |
|          |                       | Director of AAEON TECHNOLOGY INC.                               |
|          |                       | Director of SHINEWAVE INTERNATIONAL INC.                        |
|          |                       | Director of Guangyuan Investment Co., Ltd.                      |
|          |                       | Director of ENE TECHNOLOGY INC.                                 |
|          |                       | Director of ASUS CLOUD CORPORATION                              |
|          |                       | Director of UPI SEMICONDUCTOR CORP                              |
|          |                       | Director of IMOTION, GROUP INC.                                 |
|          |                       | Director of JOINT POWER EXPONENT, LTD.                          |
|          |                       | Director of Portwell, Inc.                                      |
|          |                       | Director of TAIWAN WEB SERVICE CORP.                            |
|          |                       | Director and supervisor of ASUS TECHNOLOGY LICENSING            |
|          |                       | Director of MEDUS TECHNOLOGY INC.                               |
|          |                       | Director and supervisor of ASUS METAVERSE INC                   |
|          |                       | Director of SHINYOPTICS CORP.                                   |
|          |                       | Director of ASUS LIFE CORPORATION                               |
|          |                       | Director of Asus Computer International                         |
|          |                       | Director of Asus Holland B.V.                                   |
|          |                       | Director of Asus International Limited                          |
|          |                       | Director of Asus Global Pte. Ltd.                               |
|          |                       | Director of Quantum Cloud International Pte. Ltd.               |
|          |                       | Director and supervisor of Pt.Asus Technology Indonesia Jakarta |
|          |                       | Director and supervisor of Pt.Asus Technology Indonesia Batam   |
|          |                       | Director of GAIUS AUTOMOTIVE INC.                               |
|          |                       | Director of ASUSTOR INC.                                        |
|          |                       | Director of LELTEK INC.                                         |
|          |                       | Director and supervisor of JINSHUO CULTURAL DIFFUSION CO., LTD. |
|          |                       | Director of Freedom Systems Inc.                                |

| Title    | Name                                                             | Holding concurrent positions in other companies                                         |
|----------|------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
|          |                                                                  | Director and supervisor of DATASUS COMPUTER INC.                                        |
|          |                                                                  | Director of ASUS TECH USA                                                               |
|          |                                                                  | Director of ASUS MAAS CORPORATION                                                       |
|          |                                                                  | Director of EMPass Technology Inc.                                                      |
|          |                                                                  | Director of Taiwan Health and Bio DataBank Technology INC.                              |
|          | ASUSTeK Computer Inc.<br>Representative: Wu, Chang Rong          | Chief Financial Office of ASUSTeK Computer Inc.                                         |
|          |                                                                  | Director (Representative) of UPI SEMICONDUCTOR CORP.                                    |
|          |                                                                  | Director (Representative) of DATASUS COMPUTER INC.                                      |
|          |                                                                  | Director (Representative) of ASUSTOR INC.                                               |
|          |                                                                  | Director (Representative) of Asus Properties (Vietnam) Ltd.                             |
|          |                                                                  | Director (Representative) of Asus Tech USA                                              |
|          |                                                                  | Director (Representative) of Datasus Computer America                                   |
|          |                                                                  | Supervisor (representative) of HUA-CHENG VENTURE CAPITAL CORP.                          |
|          |                                                                  | Supervisor (representative) of HUA-MIN INVESTMENT CO., LTD.                             |
|          |                                                                  | Supervisor (representative) of UNIMAX ELECTRONICS INC                                   |
|          |                                                                  | Supervisor of TAIWAN WEB SERVICE CORP.                                                  |
|          |                                                                  | Supervisor of IMOTION, GROUP INC.                                                       |
| Director | Actron Technology Corporation                                    | Director of Ding-Wei Technology Co., Ltd.                                               |
|          |                                                                  | Director of Actron Technology (Qing Dao) Corporation                                    |
|          |                                                                  | Director of Rec Technology Corp.                                                        |
|          |                                                                  | Director of Hong-Wang Investment Company                                                |
|          |                                                                  | Director of Big best Solutions, Inc.                                                    |
|          |                                                                  | Director of Mosel Vitelic Inc.                                                          |
|          |                                                                  | Director of Phoenix Pioneer Technology                                                  |
|          |                                                                  | Director of SUPER ENERGY MATERIALS INC.                                                 |
|          |                                                                  | Director of ANJET Corporation                                                           |
|          | Actron Technology Corporation<br>Representative: Yao, Tan-Liang  | Vice Chairman and Deputy Chief Executive Officer of Sino-American Silicon Products Inc. |
|          |                                                                  | Corporate director representative of GlobalWafers Co., Ltd.                             |
|          |                                                                  | Chairman and CEO of Actron Technology Corporation                                       |
|          |                                                                  | Corporate director representative of Advanced Wireless Semiconductor Company            |
|          |                                                                  | Corporate director representative of SUNRISE PV THREE CO.                               |
|          |                                                                  | Corporate director representative of SAS Capital Co., Ltd.                              |
|          |                                                                  | Corporate director representative of Rec Technology Corp.                               |
|          |                                                                  | Corporate director representative of Ding-Wei Technology Co., Ltd.                      |
|          |                                                                  | Corporate director representative of Mosel Vitelic Inc.                                 |
|          |                                                                  | Corporate director representative of GWC Capital Co., Ltd                               |
|          |                                                                  | Director of GlobiTech Incorporated                                                      |
|          |                                                                  | Director of GlobalWafers Japan Co., Ltd                                                 |
|          |                                                                  | Chairman of Kunshan Chenju Electronic Technology Co., Ltd.                              |
|          |                                                                  | Director of GlobalWafers Singapore Pte. Ltd                                             |
|          |                                                                  | Director of GlobalWafers America, LLC                                                   |
|          |                                                                  | Director of Yuanhong (Shangdong) Photoelectric Material Co., Ltd                        |
|          | Actron Technology Corporation<br>Representative: Wu, Hsien-Chung | General manager and director of Actron Technology Corporation                           |
|          |                                                                  | Corporate director representative and Chaireman of Ding-Wei Technology Co., Ltd.        |
|          |                                                                  | Director of Actron Technology (Qing Dao) Corporation                                    |
|          |                                                                  | Corporate director representative of Hong-Wang Investment Company                       |

| Title                | Name              | Holding concurrent positions in other companies                    |
|----------------------|-------------------|--------------------------------------------------------------------|
|                      |                   | Corporate director representative of Big best Solutions, Inc.      |
|                      |                   | Corporate director representative of Mosel Vitelic Inc.            |
|                      |                   | Corporate director representative of Phoenix Pioneer Technology    |
| Independent Director | CHEN, YA-CHEN     | President of APEX CPA Firms                                        |
|                      |                   | President of Cheng Shih Bookkeeper Firm                            |
|                      |                   | Chairman of Ta Tsuan Consultant Ltd.                               |
|                      |                   | Independent Director of VISGENEER INC.                             |
| Independent Director | LEE, CHIH-HAO     | President of Tien Yu International Technology Consulting Ltd.      |
|                      |                   | Chairman of Yu Wei Asset Management Co., Ltd.                      |
|                      |                   | Chairman of Peike Star Venture Capital Co., Ltd.                   |
|                      |                   | Chairman of Guide Star Venture Capital Co., Ltd.                   |
|                      |                   | Chairman of Tai Star Venture Capital Co., Ltd.                     |
|                      |                   | Independent Director of ONYX HEALTHCARE INC                        |
|                      |                   | Chairman of NCCU Star Venture Capital Co., Ltd.                    |
|                      |                   | Chairman of Beike Star II Venture Capital Co., Ltd.                |
|                      |                   | Supervisor of XINPAL PTE. LTD.( Singapore )                        |
| Independent Director | Perng, Chii-Hwang | Senior Vice President of Siemens EDA and President of Asia Pacific |
|                      |                   | Independent Director of eMemory Technology Inc.                    |
| Independent Director | Chuang, Ching-Fu  | Vice General Manager of ASMedia Technology Inc.                    |

## Appendix

### 【Appendix 1】

#### Articles Of Incorporation Of Excelliance MOS Corporation (Before Revision)

##### Section I - General Provisions

**Article 1 :** The Company shall be incorporated, as a company limited by shares, under the Company Act of the Republic of China, and its name shall be 杰力科技股份有限公司 in the Chinese language, and Excelliance MOS Corporation in the English language.

**Article 2 :** The scope of business of the Company shall be as follows:

01.CC01080 Electronics Components Manufacturing.

02.F113020 Wholesale of Electrical Appliances.

03.F118010 Wholesale of Computer Software.

04.F119010 Wholesale of Electronic Materials.

05.F213010 Retail Sale of Electrical Appliances.

06.F219010 Retail Sale of Electronic Materials.

07. F401010 International Trade.

08. I301010 Information Software Services.

09. I501010 Product Designing.

10. I599990 Other Designing.

11. IZ99990 Other Industrial and Commercial Services.

12.ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

**Article 3 :** The Company shall have its head office established in Hsinchu County, and shall, upon the resolutions of the Board of Directors and approval of competent authorities, be free to set up representative and branch offices at various locations."

**Article 4 :** The company's announcement regulations shall be handled in accordance with Article 28 of the Company Act.

**Article 4-1 :** The Company may provide public endorsement and guarantee in accordance with the Company's endorsement Regulations."

##### Section II - Capital Stock

**Article 5 :**The total capital stock of the Company shall be in the amount of 800,000,000 New Taiwan Dollars, divided into 80,000,000 shares , at par value of ten New Taiwan Dollars each , of which in the amount of 80,000,000 New Taiwan Dollars, divided into 8,000,000 shares , at par value of ten New Taiwan Dollars each , should be reserved for issuance of employee share subscription warrants , The Company may by a resolution adopted by the Board of Directors, and issues the total authorized number of shares in installments."

**Article 5-1 :**To transfer shares to employee at the price less than the average actual share repurchase price, the Company must have obtained the consent of at least two-thirds of the voting rights present at the most recent shareholders meeting attended by shareholders representing a majority of total issued shares."

" Where the Company issues employee stock warrants, if the exercise price is lower than the closing price for the Company's common shares, the Company is required to obtain the consent of at least two-thirds of the voting rights multiple issues over a period of 1 year from the date of the shareholders resolution.

represented at a shareholders meeting attended by shareholders representing a majority of the total issued shares. The Company is allowed to register "

**Article 6 :** The share certificates of the Company shall all be name-bearing share certificates. The Company may issue shares without printing share certificate(s), but shall make the share registration with the Taiwan Depository & Clearing Corp."

**Article 7 :** Alteration of entries in the shareholders' roster shall be suspended within 60 days prior to the convening date of a regular shareholders' meeting, or within 30 days prior to the convening date of a special shareholders' meeting, or within 5 days prior to the target date fixed by the Company for distribution of dividends, bonus or other benefits."

### **Section III – Shareholders' Meeting**

**Article 8 :** Shareholders' meetings of the Company are of the following two types ◦ General meeting – shall be convened by the Board of Directors within six months of the end of a fiscal year; and Special meeting – shall be convened by the Board of Directors whenever necessary.

The company whose shareholders shall adopt the electronic transmission as one of the methods for exercising the voting power in a shareholders' meeting after listing (counter) shall describe in the shareholders' meeting notice the method of exercising their voting power.

" A shareholder who exercises his/her/its voting power at a shareholders meeting by way of electronic transmission as set forth in the preceding Paragraph shall be deemed to have attended the said shareholders' meeting in person, electronic voting shall be conducted in accordance with the relevant laws and regulations."

The convening of the shareholders' meeting shall be handled in accordance with the provisions of Article 172 of the Company Act.

Shareholders' meetings to be convened shall be indicated in the individual notice to be given to shareholders; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining a prior consent from the recipient(s) thereof.

The notice of the shareholders meeting to be given by an issuer to shareholders who own less than 1,000 shares of nominal stocks may be given in the form of a public announcement.

**Article 8-1 :** A company may explicitly provide shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.

**Article 9 :** If a shareholder is unable to attend the Shareholders' meeting, he/she may appoint a proxy to attend the meeting by presenting a proxy document issued by the Company with clear statement of the scope of the proxy."

**Article 10 :** A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179 of the Company Act.

**Article 11 :** Unless otherwise provided in the Company Act, the resolutions at a shareholders' meeting shall be

adopted by the majority of the shareholders present to the shareholders' meeting, while total shareholders attending to the Meeting have more than 50% of total outstanding shares issued."

**Article 12 :** If the company wants to cancel the public offering, it shall do so in accordance with the relevant provisions of Article 156 of the Company Law.

### **Section IV – Directors and Audit Committee**

**Article 13:** The number of Directors of the Company shall be between five (5) to eleven (11), and the Board of

Directors is authorized to determine the seats of directors. The shareholders shall elect the directors from among the nominees listed in the roster of director candidates, and the term of office for Directors is three (3) years and the directors are eligible for re-election. "

In accordance with the provisions of Article 14-2 of the Securities and Exchange Act, the number of independent directors shall not be less than two in the number of directors of the company mentioned in the preceding paragraph. The professional qualifications, shareholding, part-time restrictions, independence recognition, nomination and selection methods of independent directors and other matters to be complied with shall be in accordance with the Company act and the relevant regulations of the securities regulatory authority.

"The Audit Committee established by the Company in accordance with Article 14-4 of the Securities and Exchange Act, the audit committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise.

For a company that has established an audit committee, the provisions regarding supervisors in this Act, the Company Act, and other laws and regulations shall apply mutatis mutandis to the audit committee."

"The Company may purchase insurance for its directors to protect them against potential liabilities arising from their exercise of director or officer duties.

The aforesaid Board of Directors shall consist of at least three independent directors."

**Article 14:** The Board comprises directors. The chairperson of the Board shall be elected from among the directors with a consent of a majority of the directors present at a meeting attended by more than two thirds of the directors. The chairperson of the Board shall be the representative of the Corporation. The managing directors shall regularly exercise the power and authority of the board of directors in accordance with the provisions of laws and regulations and the Articles of Incorporations of the company, and the resolutions adopted by the shareholders' meetings and the meetings of the board of directors by conferences to be carried out in all matters of the Company.

**Article 15:** In case the Chairman of the Board of Directors is on leave or absent or cannot exercise his duty and authority for any reason, its agency shall be handled in accordance with Article 208 of the Company Law. In case a Director is unable to attend a board meeting, In case a director appoints another director to attend a meeting of the board of directors in his/her behalf, he/she shall, in each time, issue a written proxy. Its agency shall be handled in accordance with Article 205 of the Company Law. It is not allowed for a director to act as a proxy for more than one director.

**Article 16:** Directors of the Company shall be entitled to remuneration for their duties regardless of profit or loss. The Board of Directors is authorized to determine the remuneration within the standards for maximum salaries established in the Company's Remuneration Policy based on the level of their participation in the Company's operations and the value of their contribution.

In addition, the distribution of directors' remuneration shall be stipulated in Article 20 of the Articles of Incorporation.

**Article 17:** The reasons for calling a board of directors meeting of the company shall be notified in writing, fax, e-mail etc. to each director at least seven days in advance. In case of emergency, they can be called at any time.

## **Section V - Managers**

**Article 18:** The Company may have several managers, whose appointment, dismissal, and remuneration shall

be made subject to the provisions in Article 29 of the Company Act.

## **Section VI - Accounting**

**Article 19:** At the end of each fiscal year, the Board of Directors shall have Business report, Financial statements and Proposal for allocation of earning or making up loss prepared, and submit the same for the Audit Committee for verification And approval at the shareholder's meeting.

**Article 20 :** If the Company's annual final accounts have a net profit for the period, 6% to 20% remuneration shall be allocated to employees, and no more than 3% to directors. However, when the Company still has accumulated losses, it shall reserve to cover the losses in advance.

The company assigns employees' compensation, issues new shares with restricted stock for employees , and issues stock options to employees, issues new shares and buys shares. Qualification requirements of employees, including the employees of parents or subsidiaries of the company by the board of directors.

**Article 21 :** If there is profit in the Company's annual final accounts, it should first pay taxes, make up for previous losses, and set aside 10% of the statutory profit reserve, but this is not the case when the reserve has reached the Company's paid-in capital. According to laws and regulations, the special profit reserve shall be listed and converted; if there is still profit and is not distributed at the beginning of the same period, the Board of Directors shall draft a profit distribution plan and submit it to the shareholders meeting for resolution and distribution.

The company may explicitly stipulate in the Articles of Incorporation to authorize the distributable dividends and bonuses or the legal reserve and the capital reserve in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

The industry the Company is in the growth period. The dividend distribution policy is based on the Company's current and future investment environment, capital needs, domestic and foreign competition, capital budgets, and other factors, considering account shareholders' interests, balancing dividends, and the Company's long-term financial planning, etc. Every year, the Board of Directors drafts a distribution plan under the law and submits it to the shareholders' meeting. In principle, the proportion of cash dividends paid each year shall not be less than 10% of the sum of cash and stock dividends issued in the current year. However, the actual distribution ratio is subject to the resolution of the Board of Directors.

#### **Section VII- Supplementary Provisions**

Article 22 : For matters not provided herein, provisions in the Company Act shall govern.

Article 23 : The Articles of Incorporation hereof were established on Feb. 21, 2008

First amended on Mar.5,2008;

Second amended on Jun.5,2009;

Third amended on Mar.10,2010;

Fourth amended on June.10,2011;

Fifth amended on June.15,2012;

Sixth amended on Mar.22,2013;

Seventh amended on June.30,2016;

Eighth amended on June.13,2017;

Ninth amended on June.6,2019;

Tenth amended on May 28,2020;

Eleventh amended on May.26,2022;

## **【Appendix 2】**

### **Excelliance MOS Corporation**

#### **Corporate Social Responsibility Code of Practice (Before Revision)**

##### **1. General**

1.1 In order to practice corporate social responsibility and promote economic, environmental and social progress to achieve the goal of sustainable development, the Company has established this Code of Conduct with reference to the [Corporate Social Responsibility Practice Guidelines for Listed Companies].

1.2 The scope of this Code includes the overall operational activities of the Company and its related group companies.

While engaging in business operations, the Company shall actively practice corporate social responsibility to comply with international development trends, and through corporate citizenship, enhance national economic contribution, improve the quality of life of employees, the community, and society, and promote competitive advantages based on corporate responsibility.

1.3 The Company shall fulfill its corporate social responsibility and pay attention to the interests of stakeholders. While pursuing sustainable operation and profit, it shall attach importance to environmental, social and corporate governance factors and incorporate them into the company's management policies and operational activities.

1.4 The Company shall conduct risk assessments on environmental, social and corporate governance issues related to the Company's operations based on the principle of materiality and formulate relevant risk management policies or strategies.

1.5 The Company's practice of corporate social responsibility is based on the following principles:

1.5.1 Implement corporate governance.

1.5.2 Develop a sustainable environment.

1.5.3 Maintain social welfare.

1.5.4 Strengthen the disclosure of corporate social responsibility information.

1.6 The Company shall consider the development trend of corporate social responsibility at home and abroad, its relevance to the core business, the impact of the Company's own and the Group's overall operating activities on stakeholders, etc., and formulate corporate social responsibility policies, systems or related management guidelines and specific promotion plans. After approval by the Board of Directors, the plans shall be reported to the Shareholders' Meeting.

When shareholders propose proposals related to corporate social responsibility, the company's board of directors should consider including them as shareholders' meeting proposals.

##### **2. Implement corporate governance**

2.1 The board of directors of the Company shall fulfill the duty of care of a good manager, supervise the company to practice social responsibility, and review its implementation results and continuous improvement at any time to ensure the implementation of the corporate social responsibility policy.

2.2 The Board of Directors of the Company shall fully consider the interests of stakeholders when fulfilling the Company's corporate social responsibilities, including the following matters:

2.1.1 Propose corporate social responsibility mission or vision, and formulate corporate social responsibility policies, systems or related management guidelines.

2.1.2 Incorporate corporate social responsibility into the company's operational activities and development direction, and approve specific plans to promote corporate social responsibility.

2.1.3 Ensure the timeliness and accuracy of disclosure of corporate social responsibility related information.

The board of directors shall authorize senior management to handle economic, environmental and social issues arising from the company's operations and report the handling status to the board of directors. The operation process and the relevant responsible personnel shall be clearly defined.

2.3 In order to improve the management of corporate social responsibility, the Company shall establish a dedicated (or part-time) unit to promote corporate social responsibility, which shall be responsible for the formulation and implementation of corporate social responsibility policies, systems or related management guidelines and specific promotion plans, and report to the Board of Directors on a regular basis.

The company should formulate a reasonable salary and remuneration policy to ensure that the compensation planning is in line with the organization's strategic goals and the interests of stakeholders.

The employee performance appraisal system should be combined with the corporate social responsibility policy, and a clear and effective reward and punishment system should be established.

2.4 The Company shall respect the rights and interests of stakeholders, identify the Company's stakeholders, and set up a stakeholder area on the Company's website; understand the reasonable expectations and needs of stakeholders through appropriate communication methods, and appropriately respond to important corporate social responsibility issues that concern them.

2.5 The Company shall abide by the [Code of Corporate Governance Practice for Listed and OTC Companies], [Code of Integrity for Listed and OTC Companies] and [Code of Ethical Conduct for Listed and OTC Companies], establish an effective corporate governance framework and relevant ethical standards and matters to improve corporate governance.

2.6 The Company shall regularly hold education and training on fulfilling corporate social responsibility, including the promotion of matters listed in Item 2.1 and Item 2.1.2 of the preceding Article.

### **3. Develop a sustainable environment**

3.1 The Company shall comply with environmental laws and regulations and relevant international standards, appropriately protect the natural environment, and strive to achieve the goal of environmental sustainability when implementing operational activities and internal management.

3.2 The Company shall strive to improve the utilization efficiency of various resources and use recycled materials with low impact on the environment so that the earth's resources can be used sustainably.

3.3 The company should establish an appropriate environmental management system based on its industry characteristics. The system should include the following items:

3.3.1 Collect and evaluate adequate and timely information on the impact of operational activities on the natural environment.

3.3.2 Establish measurable environmental sustainability goals and regularly review their sustainability and relevance.

3.3.3 Establish specific plans or action plans and other implementation measures, and regularly review their effectiveness.

3.4 The company should establish a dedicated environmental management unit or personnel to formulate, promote and maintain relevant environmental management systems and specific action plans, and regularly organize environmental education courses for management and employees.

3.5 The Company shall consider the impact of its operations on ecological benefits, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operation and service operations in accordance with the following principles to reduce the impact of the Company's operations on the natural environment and humans.

3.5.1 Reduce resource and energy consumption of products and services.

3.5.2 Reduce the emission of pollutants, toxic substances and waste, and properly dispose of waste.

3.5.3 Promote the recyclability and reuse of raw materials or products.

3.5.4 Maximize the sustainable use of renewable resources.

3.5.5 Extend the durability of the product.

3.5.6 Increase the performance of products and services.

3.6 In order to improve the efficiency of water resource utilization, the Company will properly and sustainably utilize water resources and establish relevant management measures. The Company shall construct and strengthen relevant environmental protection and treatment facilities to avoid pollution of water, air and land; and make every effort to reduce adverse effects on human health and the environment, and adopt the best feasible pollution prevention and control technology measures.

3.7 The Company shall assess the potential risks and opportunities that climate change may pose to the enterprise now and in the future, and adopt measures to respond to climate-related issues. The company should adopt common domestic and international standards or guidelines to conduct corporate greenhouse gas inventory and disclose the information, which should include:

3.7.1 Direct greenhouse gas emissions: greenhouse gas emission sources are owned or controlled by the company.

3.7.2 Indirect greenhouse gas emissions: those generated by the use of external energy such as electricity, heat or steam.

The company should count greenhouse gas emissions, water consumption and total weight of waste, and formulate policies for energy conservation and carbon reduction, greenhouse gas reduction, water reduction or other waste management, and incorporate the acquisition of carbon rights into the company's carbon reduction strategy planning and promote it accordingly to reduce the impact of the company's operations on climate change.

#### **4. Maintaining social welfare**

4.1 The Company shall comply with relevant laws and regulations and follow international human rights conventions, such as gender equality, the right to work and prohibition of discrimination.

In order to fulfill its responsibility to protect human rights, the company should formulate relevant management policies and procedures, including:

4.1.1 Propose the company's human rights policy or statement.

4.1.2 Evaluate the impact of the company's operations and internal management on human rights and establish corresponding handling procedures.

4.1.3 Regularly review the effectiveness of corporate human rights policies or statements.

4.1.4 When human rights violations are involved, the procedures for handling the stakeholders involved should be disclosed.

4.2 The Company shall comply with internationally recognized labor human rights, such as freedom of association, collective bargaining rights, care for disadvantaged groups, prohibition

of child labor, elimination of all forms of forced labor, elimination of employment and employment discrimination, etc., and confirm that its human resources utilization policy does not discriminate based on gender, race, socioeconomic class, age, marital and family status, so as to implement equality and fairness in employment, employment conditions, remuneration, benefits, training, assessment and promotion opportunities.

For situations that endanger workers' rights, the company should provide an effective and appropriate complaint mechanism to ensure that the complaint process is fair and transparent. The complaint channels should be simple, convenient and unobstructed, and employees' complaints should be responded to appropriately.

4.3 The Company shall provide employees with information so that they understand the labor laws and rights they enjoy in the countries where they operate. The company shall provide employees with a safe and healthy working environment, including providing necessary health and first aid facilities, and strive to reduce hazards to employee safety and health to prevent occupational hazards. The company should implement safety and health education and training for employees on a regular basis.

4.4 The Company shall create a favorable environment for the career development of its employees and establish an effective career development training program.

The company shall formulate and implement reasonable employee welfare measures (including salary, vacation and other benefits), and appropriately reflect the company's operating performance or results in employee remuneration to ensure the recruitment, retention and encouragement of human resources and achieve the goal of sustainable operation.

4.5 The Company shall establish channels for regular communication and dialogue with employees, so that employees have the right to obtain information and express their opinions on the Company's management activities and decisions.

The Company shall respect the rights of employee representatives to negotiate regarding working conditions and provide employees with necessary information and hardware facilities to promote negotiation and cooperation between employers, employees and employee representatives.

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

The Company shall treat the customers or consumers of its products or services in a fair and reasonable manner, including the principles of fair and honest contracting, duty of care and loyalty, truthful advertising, suitability of goods or services, notice and disclosure, balance between remuneration and performance, protection against complaints, and professionalism of sales personnel, and shall formulate relevant implementation strategies and specific measures.

4.6 The Company shall be responsible for its products and services and attach importance to marketing ethics. Its R&D, procurement, production, operation and service processes shall ensure the transparency and security of product and service information, formulate and disclose its consumer rights policy, and implement it in its operational activities to prevent products or services from damaging consumer rights, health and safety.

4.7 The Company shall ensure the quality of its products and services in accordance with government regulations and relevant industry standards.

4.8 The Company shall comply with relevant laws and regulations and relevant international standards regarding the health and safety of customers, customer privacy, marketing and labeling of its products and services, and shall not engage in deception, misleading, fraud or any other behavior that undermines consumer trust or damages consumer rights.

4.9 The Company shall assess and manage various risks that may cause operational disruptions and reduce their impact on consumers and society.

The Company shall provide a transparent and effective consumer complaint procedure for its products and services, handle consumer complaints fairly and promptly, and comply with relevant laws and regulations such as the Personal Data Protection Act to ensure respect for consumers' privacy rights and protect the personal data provided by consumers.

4.10 The Company shall assess the environmental and social impact of its procurement activities on the supply source communities and work with its suppliers to jointly implement corporate social responsibility.

The company should formulate a supplier management policy to require suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor human rights. Before engaging in business dealings, it is advisable to assess whether its suppliers have a record of impacting the environment and society, and avoid doing business with those that conflict with the company's social responsibility policy.

When the Company signs a contract with its major suppliers, the content should include compliance with the corporate social responsibility policies of both parties and the clause that the contract may be terminated or rescinded at any time if the supplier violates the policy and has a significant impact on the environment and society of the supply source community.

4.11 The Company shall evaluate and manage the impact of its operations on the community and appropriately employ human resources in the location where the Company operates to enhance community recognition.

The Company shall invest its resources in organizations that solve social or environmental problems through business models, or participate in community development and community education related activities of civic organizations, charitable organizations and government agencies through equity investment, business activities, donations, corporate volunteer services or other public welfare professional services, so as to promote community development.

## **5. Strengthen corporate social responsibility information disclosure**

5.1 The Company shall disclose information in accordance with relevant laws and regulations and the [Code of Corporate Governance Practice for Listed Companies], and shall fully disclose relevant and reliable corporate social responsibility-related information to enhance information transparency.

The company discloses the following information on corporate social responsibility:

5.1.1 Corporate social responsibility policies, systems or related management guidelines and specific promotion plans approved by the board of directors.

5.1.2 The risks and impacts of implementing corporate governance, developing a sustainable environment, and maintaining social welfare on the company's operations and financial status.

5.1.3 The company's corporate social responsibility implementation goals, measures and implementation performance.

5.1.4 Major stakeholders and issues of concern to them.

5.1.5 Disclosure of management and performance information on major environmental and social issues by major suppliers

5.1.6 Other corporate social responsibility related information.

5.2 The Company should adopt internationally recognized standards or guidelines when preparing its corporate social responsibility report to disclose the status of its promotion of corporate social responsibility, and should obtain third-party confirmation or assurance to enhance the reliability of the information.

The content should include:

5.2.1 Implement corporate social responsibility policies, systems or related management guidelines and specific promotion plans.

5.2.2 Major stakeholders and issues of concern to them.

5.2.3 The company's performance and review in implementing corporate governance, developing a sustainable environment, maintaining social welfare and promoting economic development.

5.2.4 Future improvement directions and goals.

#### **6. Supplementary Provisions**

The Company shall pay close attention to the development of domestic and international corporate social responsibility standards and changes in the corporate environment, and review and improve the corporate social responsibility system established by the Company accordingly to enhance the effectiveness of fulfilling corporate social responsibility.

#### **7. Implementation and Amendment**

This Code shall be implemented after being approved by the Board of Directors and reported to the General Meeting of Shareholders, and the same shall apply when it is amended.

## **【Appendix 3】**

### **Excelliance MOS Corporation**

#### **Procedures for Election of Directors**

##### **Article 1**

To ensure a just, fair, and open election of directors, elections of directors shall be conducted in accordance with these Procedures.

##### **Article 2**

Except as otherwise provided by law and regulation or by this Corporation's articles of incorporation, elections of directors shall be conducted in accordance with these Procedures

##### **Article 3**

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:

Basic requirements and values: Gender, age, nationality, and culture.

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.

##### **Article 4**

The board of directors of this Corporation shall consider adjusting its composition based on the results of performance evaluation.

The qualifications for the independent directors of this Corporation shall comply with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The election of independent directors of this Corporation shall comply with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and shall be conducted in accordance with the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

##### **Article 5**

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.

When the number of directors falls below five due to the dismissal of a director for any reason, this Corporation shall hold a by-election to fill the vacancy at its next shareholders meeting. When the number of directors falls short by one third of the total number prescribed in this Corporation's articles of incorporation, this Corporation shall call a special shareholders meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies. When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

#### **Article 6**

The cumulative voting method shall be used for election of the directors at this Corporation. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

#### **Article 7**

The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

#### **Article 8**

The number of directors will be as specified in this Corporation'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. When 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 chair drawing lots on behalf of any person not in attendance.

#### **Article 9**

Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

#### **Article 10**

A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by a person with the right to convene.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered in the ballot does not conform to the director candidate list.
5. Other words or marks are entered in addition to the number of voting rights allotted

#### **Article 11**

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 and the numbers of votes with which they were elected, shall be announced 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.

**Article 12**

These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

## **【Appendix 4】**

### **Excelliance MOS Corporation**

#### **Rules of Procedure for Shareholders Meetings**

##### **Article 1**

To establish a strong governance system and sound supervisory capabilities for this Corporation's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

##### **Article 2**

The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

##### **Article 3**

(Convening shareholders meetings and shareholders meeting notices)

Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.

Changes to how this Corporation 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.

This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, this Corporation has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.

This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

1. For physical shareholders meetings, to be distributed on-site at the meeting.

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

3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

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

Election or dismissal of directors or supervisors, 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 corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

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

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

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

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

Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the

board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

#### **Article 4**

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

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

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

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

#### **Article 5**

(Principles determining the time and place of a shareholders meeting)

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

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

#### **Article 6**

(Preparation of documents such as the attendance book)

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

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

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other

documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

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

This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.

In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, 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, this Corporation shall include the follow 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:
  - A. 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.
  - B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
  - C. 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 shareholder 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.
  - D. Actions to be taken if the outcome of all proposals have 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**

(The chair and non-voting participants of a shareholders meeting)

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

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

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

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

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

## **Article 8**

(Documentation of a shareholders meeting by audio or video)

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

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

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

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

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

## **Article 9**

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

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

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

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

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

## **Article 10**

(Discussion of proposals)

If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

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

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

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the

chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

#### **Article 11**

(Shareholder speech)

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

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

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

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

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

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

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

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

#### **Article 12**

(Calculation of voting shares and recusal system)

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

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

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

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

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting

rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

### **Article 13**

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

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

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

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

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

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

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

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

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

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

When this Corporation 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 14**

(Election of directors and supervisors)

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

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

#### **Article 15**

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

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

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the

deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of this Corporation.

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

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

#### **Article 16**

(Public disclosure)

On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation 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 this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

#### **Article 17**

(Maintaining order at the meeting place)

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

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

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

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

#### **Article 18**

(Recess and resumption of a shareholders meeting)

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

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

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

#### **Article 19**

(Disclosure of information at virtual meetings)

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

#### **Article 20**

(Location of the chair and secretary of virtual-only shareholders meeting)

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

#### **Article 21**

(Handling of disconnection)

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

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

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

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

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

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

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

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

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

## **Article 22**

(Handling of digital divide)

When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.

## **Article 23**

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

## **【Appendix 5】**

### **Instructions for the handling of shareholder proposals at this ordinary meeting of shareholders:**

Explanatory Notes :

1. Pursuant to Article 172-1 of the Company Law, shareholders holding more than 1% of the total issued shares may submit to the company general meeting proposals, but only one proposal, and the proposed proposal is limited to 300 words.
2. The company's general meeting of shareholders this year accepts applications for shareholder proposals. The period is from March 17, 2025 to March 27, 2025, and has been announced on the public information observation station according to law.
3. The Company has not received any shareholder proposals.

## 【Appendix 6】

### Shareholdings of Directors

1. The total No. of shares issued by the Company: 50,888,981shares.
2. According to Article 26 of the Securities and Exchange Law, minimum No. of shares required to be held by all directors (not including independent directors) 4,071,118 shares.
3. The shareholding of directors recorded in the register of shareholders as of the closing date of this ordinary meeting of shareholders is as follows:

Book closure date : March 30, 2025 unit: Shares

| Position                                                             | Name                                                              | Number of shares | Shareholding % |
|----------------------------------------------------------------------|-------------------------------------------------------------------|------------------|----------------|
| Chairman                                                             | LI, CHI-LUNG                                                      | 849,727          | 1.67%          |
| Director                                                             | WU,CHIA-LIEN                                                      | 628,558          | 1.24%          |
| Director                                                             | Actron Technology Corporation<br>Representative: WU, HSIEN-CHUNG, | 15,000,000       | 29.48%         |
| Director                                                             | ASUSTeK Computer Inc<br>Representative :<br>HUANG, YAO-LUN        | 2,247,888        | 4.42%          |
| Independent Director                                                 | LIANG, CHI-YEN                                                    | —                | —              |
| Independent Director                                                 | CHEN, YA-CHEN                                                     | —                | —              |
| Independent Director                                                 | CHAN, YI-JEN                                                      | —                | —              |
| Independent Director                                                 | LEE, CHIH-HAO                                                     | —                | —              |
| Shareholdings of all directors (not including independent directors) |                                                                   | 18,726,173       | 36.81%         |