

ASMedia Technology Inc.

2026 Annual General Meeting of Shareholders

Meeting Handbook

Date: Wednesday, June 17, 2026 at 9:00 AM

Venue: No.11, Zhongshan S. Rd., Taipei City, Taiwan
(CHANG YUNG-FA FOUNDATION International Convention)

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Meeting Procedure

2026 Annual General Meeting of Shareholders

1. Call the Meeting to Order
2. Chairman's Statement
3. Report Items
4. Adoption Items
5. Discussion Items
6. Election Item
7. Other Proposal
8. Extempore Motions
9. Adjournment

Meeting Agenda

Time: Wednesday, June 17, 2026 at 9:00 AM

Venue: No.11, Zhongshan S. Rd., Taipei City, Taiwan

(CHANG YUNG-FA FOUNDATION International Convention)

Meeting Type: Physical

1. Call the Meeting to Order
2. Chairman's Statements
3. Report Items
 - 1) 2025 Business Report.
 - 2) Audit Committee's Review Report of 2025 Financial Statements.
 - 3) Report of 2025 Bonus Distribution to Employees and Directors.
 - 4) Report of Share Buyback Implementation.
 - 5) Report of 2025 Earnings Distribution of Cash Dividends.
4. Adoption Items
 - 1) 2025 Business Report and Financial Statements.
 - 2) 2025 Earnings Distribution Proposal.
5. Discussion Items
 - 1) Amendment to the "Operational Procedures for Loaning Funds to Others."
 - 2) Amendment to the "Operational Procedures for Endorsements and Guarantees."
 - 3) Amendment to the "Procedures for Acquisition or Disposal of Assets."
 - 4) Proposal to issue restricted stock awards to employees.
6. Election Item
 - 1) Proposal to elect new directors.
7. Other Proposal
 - 1) Proposal to release the non-competition restrictions on new directors.
8. Extempore Motions
9. Adjournment

1. Report Items

Report No. 1

Item: 2025 Business Report.

Explanation: Please refer to Appendix 1 for the 2025 Business Report.

Report No. 2

Item: Audit Committee's Review Report of 2025 Financial Statements.

Explanation: Please refer to Appendix 2 for the 2025 Audit Committee Review Report.

Report No. 3

Item: Report of 2025 Bonus Distribution to Employees and Directors.

Explanation:

- (1) According to the Company's Article of Incorporation, the Company shall appropriate NT\$393,438,125 as bonus to its employees and NT\$19,671,906 as bonus to its directors. All the above amount will be distributed in cash.
- (2) There is no difference between the amount approved by the Board of Directors and the amount recognized as employees' and directors' bonus in 2025.

Report No. 4

Item: Report of Share Buyback Implementation.

Explanation: According to the resolution of the Company's Board of Directors on March 5, 2026, the Company approved a share repurchase. The details of the resolution and the status of its implementation are as follows:

Repurchase no	1st
Purpose of repurchase	To maintain the Company's creditworthiness and protect shareholders' interests.
Repurchase period	2026/03/06~2026/05/05
Repurchase price range	NT\$896 to NT\$1,939 per share
Types and numbers of shares bought back	900,000 common shares
Type and Quantity of Shares Repurchased	620,000 common shares
Amount of shares bought back	NT\$ 750,344,244
Average Repurchase Price per Share	NT\$ 1,210.23

Ratio of the number of shares already repurchased to the number of shares intended to be repurchased	68.89%
The number of repurchased shares that have been cancelled or transferred	0 shares
Accumulated number of the Company's shares held by the Company	620,000 common shares
Ratio of the accumulated number of the Company's shares held by the Company to the total number of issued shares	0.83%
Reasons for non-completion of the share repurchase within the repurchase period	To protect shareholder value and avoid disrupting market pricing, the Company repurchased shares in stages based on stock price movements and trading volume. As a result, the repurchase program was not fully executed.

Report No. 5

Item: Report of 2025 Earnings Distribution of Cash Dividends.

Explanation:

- (1) According to Article 24-1 of the Company's Articles of Incorporation, the Board of Directors is authorized to determine whether to distribute a partial or full bonus in cash, and report the decision to the shareholders' meeting.
- (2) The proposed earnings distribution of cash dividends amounting to NT\$3,364,970,805 is NT\$45 per share in cash given to shareholders under the resolution of the Board of Directors on April 13, 2026. The shareholders' cash dividends are rounded down to the nearest whole number; the decimal parts are truncated. Fractional dividends will be recognized as the Company's other income. The Chairman of the Board is authorized to resolve the record date as well as other relevant issues.
- (3) If the dividend ratio of the earnings is changed and needs to be adjusted as a result of change in the number of outstanding shares, the Chairman of the Board is authorized to make necessary adjustments within the scope of the amount specified above.

2. Adoption Items

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

Item: 2025 Business Report and Financial Statements.

Explanation:

The Company's 2025 financial statements were audited by the certified public accountants Huei-Tzu Yang and Shu-Chiung Chang from PwC Taiwan. The Company's financial statements and the 2025 Business Report were approved by the Board of Directors. The above reports were submitted to and approved by the Company's Audit Committee, and the audit report was provided as well. Please refer to Appendix 1 to 3 for further information with regard to this matter.

Resolution:

Adoption No. 2: (Proposed by the Board of Directors)

Item: 2025 Earnings Distribution Proposal.

Explanation:

- (1) In 2025, the Company's net profit after tax was NT\$5,425,835,791. After adding the beginning unappropriated retained earnings of NT\$6,107,225,491 and the adjusted retained earnings of NT\$231,895,971, and allocating the legal reserve of NT\$565,773,176, the total distributable earnings for 2025 was NT\$11,199,184,077.
- (2) Please refer to Appendix 4 for the 2025 Earnings Distribution Table.

Resolution:

3. Discussion Items

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

Item: Amendment to the “Operational Procedures for Loaning Funds to Others.”

Explanation: To ensure compliance with applicable regulations and meet the Company’s operational needs, certain provisions of the Company’s “Procedures for Loaning Funds to Others” are proposed to be amended. Please refer to Appendix 5 for a comparison table of the revised provisions.

Resolution:

Discussion No. 2: (Proposed by the Board of Directors)

Item: Amendment to the “Operational Procedures for Endorsements and Guarantees.”

Explanation: To ensure compliance with applicable regulations and meet the Company’s operational needs, certain provisions of the Company’s “Operational Procedures for Endorsements and Guarantees” are proposed to be amended. Please refer to Appendix 6 for a comparison table of the revised provisions.

Resolution:

Discussion No. 3: (Proposed by the Board of Directors)

Item: Amendment to the “Procedures for Acquisition or Disposal of Assets.”

Explanation: To ensure compliance with applicable regulations and meet the Company’s operational needs, certain provisions of the Company’s “Procedures for Acquisition or Disposal of Assets” are proposed to be amended. Please refer to Appendix 7 for a comparison table of the revised provisions.

Resolution:

Discussion No. 4: (Proposed by the Board of Directors)

Item: Proposal to issue restricted stock awards to employees.

Explanation:

- (1) The Company plans to issue restricted stock awards (RSAs) based on Article 267 of the Company Act, and the Regulations Governing the Offering and Issuance of Securities by Securities Issuers published by the Financial Supervisory Commission.
- (2) The details about the issuance of restricted stock awards to employees are listed below:
 - a. Total issued amount: The issued number of shares is 200,000, with a total amount of NT\$2,000,000. Each share has a par value of NT\$10. The issuance may occur once or multiple times depending on the practical needs within two years from the day the Company receives the

declaration notice from the competent authority. The Chairman is authorized by the Board of Directors to determine the actual issuance date.

b. Conditions of issuance:

- (i) Issue Price: NT\$0
- (ii) Types of Stocks: The Company's new shares of common stock.

c. Vesting conditions

Based on the current method, the vesting conditions that an employee obtaining the restricted stocks needs to satisfy include the following:

- (i) The employee continuing to be employed by the Company after one year since the RSAs are issued (as of the capital increase record date) may vest 30% of the shares.
- (ii) The employee continuing to be employed by the Company after two years since the RSAs are issued may vest 40% of the shares.
- (iii) The employee continuing to be employed by the Company after three years since the RSAs are issued may vest 30% of the shares.

If the last day of the period of time referred to above falls on a holiday, then the matter will be postponed to the next business day.

d. Handling the shares in the event that the vesting conditions are not met by employees: If the vesting conditions are not met by the employees, the Company will take back the shares free of charge, including the stock dividends, and cancel the shares.

e. Qualifications of employees and the number of shares set aside for the employees:

- (i) Restricted stock awards are limited to full-time regular employees of the Company and its domestic and foreign controlling or subordinate companies who were already employed on the grant date. The term "controlling or subordinate company" as used herein shall be determined according to the criteria set forth in Article 369-2, Article 369-3, paragraph 2 of Article 369-9, and Article 369-11 of the Company Act.

1. Full-time employee: An employee who is employed and regularly receives a salary.

2. Non-full-time employee: Hourly or contract employee, fixed-term contract employee, and consultant hired by the Company.

- (ii) The actual employees to be granted and the number of restricted stock awards they may receive will be determined by establishing allocation criteria based on factors including years of service, rank, work performance, overall contribution, and other considerations, taking into account the Company's operational needs and business development strategy, submitted to the Chairman for approval, and then presented to the Board of Directors for consent. Employees who are managerial officers or directors who are also employees

must receive approval from the Remuneration Committee before issuance and then be submitted to the Board of Directors for resolution. Employees who are not directors or managerial officers must receive approval from the Audit Committee before being submitted to the Board of Directors for resolution.

- (iii) The number of shares granted to a single employee shall be handled in accordance with Article 60-9 of the Regulations, which provides that “the cumulative number of shares subscribable by a single subscription warrant holder under employee stock warrants issued by the Company pursuant to Article 56-1, paragraph 1, plus the cumulative number of restricted stock awards acquired by the subscription warrant holder, shall not exceed 0.3% of the total number of issued shares, and, when combined with the cumulative number of shares subscribable by a single subscription warrant holder under employee stock warrants issued by the Company pursuant to Article 56, paragraph 1, shall not exceed 1% of the total number of issued shares.” However, with case-by-case approval from the respective central competent authority in charge of the relevant industry, the total number of employee stock warrants and restricted stock awards acquired by a single employee is not subject to the aforementioned percentage limitations. However, with case-by-case approval from the respective central competent authority in charge of the relevant industry, the total number of employee stock warrants and restricted stock awards acquired by a single employee is not subject to the aforementioned percentage limitations. Where the competent authority updates any relevant regulations, compliance will be based on the updated laws and regulations and the requirements of the competent authority.
- f. The necessary reasons for the Company to issue the restricted stocks: The Company hopes to attract and retain the professional talent, motivate the employees, enhance team cohesion, as well as generate the most interests for both the Company and the shareholders.
- g. Potential expenses, diluted earnings per share, and other matters that affect the shareholders’ interests:
 - (i) Potential expenses:

The potential expenses for the vesting period may reach the amount of NT\$213,000 thousand given the fact that the issued number of restricted stocks is 200,000.
 - (ii) Diluted earnings per share and other matters that affect the shareholders’ interests:

As we take into account the vesting period of three years and the shares outstanding, they reduced the EPS by approximately NT\$0.17 to NT\$1.21. Nevertheless, since the yearly expense only

has a limited influence on the Company's EPS, this does not create a significant impact on the shareholders.

The details about how to execute the above items (a through e) will be based on the Company's 2026 Issuance Method of Restricted Stocks.

Resolution:

4. Election Item

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

Item: Proposal to elect new directors.

Explanation:

- (1) The tenure for the Company's current directors will expire on June 15, 2026, and the election is scheduled to be held at the 2026 Annual General Meeting of Shareholders. According to the Company's Articles of Incorporation, there will be 9 directors (including 4 independent directors) that need to be elected.
- (2) The new directors will commence their tenure following the 2026 Annual General Meeting of Shareholders. The tenure are for 3 years, and start from June 17, 2026 to June 16, 2029. The current directors' tenure will expire at the time when the new directors commences.
- (3) The Company's election of the directors is through a nomination process, and they are elected by the shareholders' meeting from the nominated candidates list.
- (4) Please elect the Company's directors in accordance with the Procedures for Election of Directors.

Candidate List for Board of Directors (5 seats)

(as of April 19, 2026; Unit: Share)

Name (Gender)	Education	Experience	Current Position(s)	Number of Shares
Representative of ASUSTeK Computer Inc. : Hsu Shih-Chang (Male)	EMBA, National Chiao Tung University	-Vice Chairman, Pegatron Corp.	-Vice Chairman/CSO, ASUSTeK Computer Inc. -Chairman,ASMedia Technology Inc.	24,457,660
Representative of ASUSTeK Computer Inc. : Shen Cheng-Lai (Male)	Master of Electrical Engineering, National Taiwan University	- Manager, Acer Inc. -CEO, ASUSTek Computer Inc.	-Director, ASMedia Technology Inc.	
Representative of ASUSTeK Computer Inc. : Lin Che-Wei (Male)	Master of Science in Electrical Engineering, University of Missouri Columbia	- Vice General Manager, VIA Technologies, Inc.	-Director/President, ASMedia Technology Inc. -Chairman, TECHPOINT, INC.	

Name (Gender)	Education	Experience	Current Position(s)	Number of Shares
		- Vice President, ASUSTeK Computer Inc.	-Chairman,Hsiang- Feng Investment	
Representative of ASUSTeK Computer Inc. : Hsu Hsien-Yueh (Male)	-EMBA, National Chengchi University -EMBA, National Taiwan University/Fudan University	CO-Chief Executive Officer, ASUSTeK Computer Inc.	Director /CO-Chief Executive Officer, ASUSTeK Computer Inc.	
Sheu Jin-Chuan (Male)	Ph.D.,Institute of Clinical Medicine, National Taiwan University School of Medicine	-Professor of Internal Medicine, National Taiwan University School of Medicine -Director,AmCad BioMed	-Emeritus Professor, College of Medicine, National Taiwan University -Chairman, Liver Disease Prevention &Treatment Research Foundation -Chairman, Taiwan Health Foundation -Chairman, Good Liver Foundation -Director,AmCad BioMed -Director, ASMedia Technology Inc.	0

Candidate List for Independent Directors (4 seats)

Name (Gender)	Education	Experience	Current Position(s)	Number of Shares
Shieh Chang -Pying (Male)	Ph.D. in Finance, Kent State University, Ohio	-Chairman, Chunghwa Investment Co., Ltd. -Deputy General Manager/ Financial Officer/Spokesperson, Chunghwa Telecom Co., Ltd. -Deputy General Manager/Spokesperson, Mega Financial Holding Co., Ltd.	-Professor, Graduate Institute of Finance, National Taiwan University of Science and Technology. -Independent director,POLYTRONICS TECHNOLOGY -Independent director, ASMedia Technology Inc.	0

Name (Gender)	Education	Experience	Current Position(s)	Number of Shares
<p>Reasons to nominate the candidate for independent director position for three consecutive terms: Mr. Chang-Ping Shieh is a professor in the Graduate Institute of Finance. He used to work as senior manager in big financial companies, and has joined the Boards in a variety of industries. The Board of Directors believes that Mr. Chang -Ping Shieh's valuable experience in both the academia and industry will help the Company to gain more insight in the industry, know the potential risks better, and obtain more constructive suggestions.</p>				
Kin Lien-Fang (Male)	Ph.D., Nuclear Engineering and Applied Physics, Columbia University, USA	<ul style="list-style-type: none"> -Senior VP, Worldwide Sales & Services, TSMC -Microelectronics VP of worldwide sales, IBM Asian Pacific -Operation VP, Computer Group, Motorola 	<ul style="list-style-type: none"> -Honorary Chair Professor, National Tsing Hua University School of Technology Management - Independent director, ASMedia Technology Inc. -Independent director, VANGUARD INTERNATIONAL SEMICONDUCTOR -Independent director, GLOBAL UNICHIP CORP. -Director, MEDTECH INVESTMENT CO. LTD. 	0
Lin Chan-Jane (Female)	Ph.D. in Accounting, University of Maryland, USA	<ul style="list-style-type: none"> -Professor and Chair, Department of Accounting, National Taiwan University -Acting Dean / Associate Dean / Executive Director, GMBA, College of Management, National Taiwan University -Director, Division of Continuing Education, National Taiwan University -Assistant Professor, The George Washington University, USA -Visiting Professor, Hawai'i University ,USA -Visiting Professor, Kyoto University, Japan 	<ul style="list-style-type: none"> -Emeritus Professor, Department of Accounting, National Taiwan University -Director, Accounting Research and Development Foundation -Independent director, FOCALTECH SYSTEMS. - Independent director ,CHIEF TELECOM INC. -Independent director ,VANGUARD INTERNATIONAL SEMICONDUCTOR -Independent director, ADVANTECH CO., LTD. 	0

Name (Gender)	Education	Experience	Current Position(s)	Number of Shares
			-Supervisors, NIAR -Supervisor, TIER	
Kao Shou-Yen (Male)	Ph.D. in Medical Sciences, Harvard University of Dental Medicine, USA	-Deputy Superintendent, Taipei Veterans General Hospital -Dean, School of Dentistry, National Yang Ming Chiao Tung University -President, Taiwanese Association of Oral & Maxillofacial Surgeons -President, Asian Association of Oral & Maxillofacial Surgeons Oriental System	-Independent director, ORIENTAL SYSTEM TECHNOLOGY INC. -Medical Consultant, Taipei Veterans General Hospital -Visiting Physician, Department of Oral Medicine, Taipei Veterans General Hospital - Professor, School of Dentistry, National Yang Ming Chiao Tung University	0

Voting results:

5. Other Proposal

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

Item: Proposal to release the non-competition restrictions on new directors.

Explanation: According to Article 209 of the Company Act, if a Board director does something for himself/herself or on behalf of another person that is within the scope of the Company's business, s/he shall explain the important content regarding the above matter in the shareholders' meeting and obtain the approval from the shareholders. In order to facilitate the Company's directors to promote its business, the Company plans to release the non-competition restrictions on new directors according to the law. Please refer to Appendix 8 for the information about the nominated candidates holding positions in other companies.

Resolution:

6. Extempore Motions

7. Adjournment

Appendix 1: 2025 Business Report

Looking back at 2025, the global economic and trade environment presented numerous challenges, with tariff fluctuations, exchange rate shifts, and structural adjustments in the PC supply chain testing enterprise resilience. ASMedia has consistently adopted a step-by-step approach to business, focusing on core technologies for high-speed transmission interfaces, resulting not only in record financial performance but also in key strategic breakthroughs.

R&D is the foundation of ASMedia's growth. Our full range of USB4 products, including both host and device-side solutions, has successfully achieved Thunderbolt™ 4 certification. This achievement represents more than just a technical milestone; it demonstrates ASMedia's capability to deliver comprehensive solutions for edge AI, professional audio-visual applications, and high-performance storage within a high-quality, highly stable transmission ecosystem.

As generative AI extends from the cloud to edge devices, low latency and high bandwidth for data transmission have become critical requirements. Our PCIe Switch technology is playing a critical role in building efficient data channels for workstations and edge devices, helping customers maximize efficiency in deploying AI computing solutions.

While maintaining our market leadership, we are also carefully pursuing new growth opportunities. In 2025, ASMedia completed its acquisition of US company Techpoint and received recognition with the "Golden Award for M&A in Taiwan". This collaboration marks a strategic cornerstone for ASMedia's expansion into the automotive electronics sector, and through technology integration, we are steadily building a second growth engine beyond the PC market, bolstering the company's long-term development.

With the collective efforts of all colleagues, ASMedia demonstrated strong momentum in 2025. Benefiting from the steady performance of its own brand and customized chip (ASIC) businesses, the Company's annual consolidated revenue reached NT\$ 13.415 billion, officially surpassing the NT\$ 10 billion milestone. Net income after tax grew by nearly 45% to NT\$5.426 billion, and EPS reached NT\$72.7, both setting new historical records.

We deeply understand that a company's value extends beyond financial performance. For two consecutive years, ASMedia has been recognized on the "Taiwan FINI 100," a list of top 100 companies selected

by foreign investors. This reflects international investment institutions' approval of our commitment to corporate governance, environmental sustainability, and social responsibility (ESG).

Looking ahead, technological advancements continue unabated, yet ASMedia remains committed to its founding principles of integrity and professional innovation. We will continue to proceed with steady steps, pursue opportunities amid evolving circumstances, and consistently deliver greater value to shareholders, employees, and society.

Chairman: Hsu Shih-Chang

President: Lin Che-Wei

Accounting Manager: Martin Pan

Appendix 2: 2025 Audit Committee Review Report

To: 2026 Annual General Meeting of Shareholders, ASMedia Technology Inc.

The Company's Board of Directors prepared and submitted to the Audit Committee the 2025 Business Report, financial statements, and the Earnings Distribution Proposal. The financial statements were audited by certified public accountants Huei-Tzu Yang and Shu-Chiung Chang from PwC Taiwan, and issued an audit report. The above Business Report, financial statements, and the Earnings Distribution Proposal were audited and determined to be correct and accurate by the Audit Committee. The 2025 Audit Committee Review Report is submitted in accordance with the Securities and Exchange Act and the Company Act.

Chairman of the Audit Committee:

Mr. Shieh Chang-Pying

April 13, 2026

Appendix 3: 2025 Independent Auditors' Report and Financial Statements

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

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

Opinion

We have audited the accompanying consolidated balance sheets of ASMEDIA TECHNOLOGY INC. and subsidiaries (the “Group”) as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the report of other auditors (please refer to the Other matter section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Assessment of reasonableness of the allocation of acquisition price relative to the significant merger transaction

Description

The merger transaction is accounted for using the acquisition method. Refer to Note 4(30) for accounting policies on merger transaction, and Note 6(32) for details of merger transaction. This allocation of acquisition price is based on the report prepared by an external expert who was engaged by the management. As the price allocation involves management's judgment and the assets (including goodwill and intangible assets) and liabilities arising from the merger transaction are material to the financial statements, we considered the abovementioned merger transaction as one of the key audit matters.

How our audit addressed the matter

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

1. Evaluated the competency and objectivity of the external appraisal expert engaged by the management.
2. Reviewed the reasonableness of the original data and key assumptions adopted in the acquisition price allocation report issued by the external expert to measure the identifiable assets and liabilities. The auditor and the internal appraisal expert performed the following procedures:
 - (1) Reviewed the valuation methods and the calculation formulas used by the external appraisal experts.
 - (2) Reviewed the expected revenue growth rate and gross margin and compared with historical data, economic and industry forecasts.
 - (3) Reviewed the discount rate and compared with the rate of return from similar assets in the trade markets.
3. Reviewed the accounting treatment of this transaction and the presentation and disclosure in the financial statements.

Evaluation of inventories

Description

Refer to Note 4(12) for the accounting policies on the evaluation of inventories, Note 5 for the uncertainty of accounting estimations and assumptions for evaluation of inventories, and Note 6(5) for the details of inventory valuation.

The Group is primarily engaged in the design, development, production, manufacture and sales of high-speed analogue circuit products.

Due to the rapid technological innovations and competition within the industry, frequent releases of new products result in potential price fluctuations and product marginalization in the market. Additionally, it also affects the estimation of net realisable values of inventories.

In response to changing markets and its development strategies, the Group adjusts its inventory levels. The Group's primary product line is high-speed analogue/digital circuit products. As a result, the related inventory levels for the product line as mentioned above are significant. Management evaluates inventories stated at the lower of cost and net realisable value. Since the evaluation of inventories is subject to management's judgment and the accounting estimations will have significant influence on the inventory values, the evaluation of inventories has been identified as one of the key audit matters.

How our audit addressed the matter

We have performed primary audit procedures for the above matter as follows:

1. Assessed the policy on allowance for inventory valuation loss based on our understanding of the Group's operations and industry.
2. Tested whether the basis of market value used in calculating the net realisable value of inventory is the same as the Group's policy and validated the accuracy of net realisable value calculation of selected samples.
3. Inspected the management's individually identified out-of-date inventory list. Checked the related supporting documents and reconciled against the account.

Other matter – Reference to the audits of other auditor

We did not audit the financial statements of an investment accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of this associate, is based solely on the report of the other auditors. The balance of this investment accounted for under the equity method amounted to NT\$110,533 thousand and NT\$96,037 thousand, both constituting 0.27% of the consolidated total assets as at December 31, 2025 and 2024, and the comprehensive income recognised from associates and joint ventures accounted for under the equity method amounted to NT\$10,470 thousand and (NT\$22,904) thousand, constituting 0.32% and (0.48%) of the consolidated total comprehensive income for the year then ended, respectively.

Other matter – Parent company only financial reports

We have audited and expressed an unmodified opinion with other matter paragraph on the parent company only financial statements of ASMEDIA TECHNOLOGY INC. as at and for the years ended December 31, 2025 and 2024.

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

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

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

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

Auditors' responsibilities for the audit of the consolidated financial statements

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

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 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 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.

Yang, Huei-Tzu

Chang, Shu-Chiung

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 5, 2026

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

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

ASMEDIA TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 4,988,751	12	\$ 14,598,161	41
1110	Financial assets at fair value through profit or loss - current	6(2)	235,126	1	650,659	2
1120	Financial assets at fair value through other comprehensive income - current	6(7)	1,598,265	4	-	-
1170	Accounts receivable, net	6(4)	1,380,332	4	746,140	2
1180	Accounts receivable - related parties	6(4) and 7	63,997	-	173,615	-
1200	Other receivables		3,288	-	58,087	-
130X	Inventory	6(5)	1,763,247	4	492,541	1
1410	Prepayments		102,549	-	46,392	-
11XX	Total current assets		<u>10,135,555</u>	<u>25</u>	<u>16,765,595</u>	<u>46</u>
Non-current assets						
1510	Non-current financial assets at fair value through profit or loss	6(2)	142,358	-	70,000	-
1517	Financial assets at fair value through other comprehensive income-non-current	6(7)	1,139,203	3	833,496	2
1550	Investments accounted for using equity method	6(6)	17,570,669	43	17,425,201	49
1600	Property, plant and equipment	6(8)	480,276	1	466,573	1
1755	Right-of-use assets	6(9)	69,427	-	26,274	-
1780	Intangible assets	6(10)	10,676,839	26	295,271	1
1840	Deferred income tax assets	6(28)	221,410	1	146,655	1
1975	Net defined benefit asset, non-current	6(15)	578	-	428	-
1990	Other non-current assets, others	6(11) and 8	354,762	1	26,046	-
15XX	Total non-current assets		<u>30,655,522</u>	<u>75</u>	<u>19,289,944</u>	<u>54</u>
1XXX	Total assets		<u>\$ 40,791,077</u>	<u>100</u>	<u>\$ 36,055,539</u>	<u>100</u>

(Continued)

ASMEDIA TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Liabilities and equity		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2120	Financial liabilities at fair value through profit or loss - current	6(13)	\$ -	-	\$ 27,047	-
2130	Current contract liabilities	6(21)	123,695	-	744	-
2170	Accounts payable		452,549	1	278,168	1
2200	Other payables	6(14) and 7	2,292,491	6	1,635,554	4
2230	Current income tax liabilities		428,645	1	311,448	1
2250	Current provisions		5,753	-	-	-
2280	Lease liabilities - current		35,748	-	21,517	-
2365	Current refund liabilities	6(17) and 7	457,123	1	361,485	1
2399	Other current liabilities		26,013	-	19,516	-
21XX	Total current liabilities		<u>3,822,017</u>	<u>9</u>	<u>2,655,479</u>	<u>7</u>
Non-current liabilities						
2570	Deferred income tax liabilities	6(28)	789,352	2	28	-
2580	Lease liabilities - non-current		32,407	-	5,489	-
2670	Other non-current liabilities, others		4,632	-	-	-
25XX	Total non-current liabilities		<u>826,391</u>	<u>2</u>	<u>5,517</u>	<u>-</u>
2XXX	Total liabilities		<u>4,648,408</u>	<u>11</u>	<u>2,660,996</u>	<u>7</u>
Equity attributable to owners of parent						
Share capital						
3110	Common stock	6(18)	747,771	2	746,622	2
Capital surplus						
3200	Capital surplus	6(19)	20,869,680	51	19,935,434	56
Retained earnings						
3310	Legal reserve	6(20)	1,931,610	5	1,461,652	4
3350	Unappropriated retained earnings		11,764,957	29	8,817,051	24
Other equity interest						
3400	Other equity interest		828,651	2	2,433,784	7
31XX	Equity attributable to owners of parent		<u>36,142,669</u>	<u>89</u>	<u>33,394,543</u>	<u>93</u>
3XXX	Total equity		<u>36,142,669</u>	<u>89</u>	<u>33,394,543</u>	<u>93</u>
Significant contingent liabilities and unrecorded contract commitments						
Significant events after the balance sheet date						
3X2X	Total liabilities and equity		<u>\$ 40,791,077</u>	<u>100</u>	<u>\$ 36,055,539</u>	<u>100</u>

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

ASMEDIA TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

Items	Notes	Year ended December 31				
		2025		2024		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(21) and 7	\$ 13,414,563	100	\$ 8,081,071	100
5000	Operating costs	6(5)(26) and 7	(6,407,971)	(48)	(3,703,945)	(46)
5900	Gross profit		7,006,592	52	4,377,126	54
5910	Unrealised profit from sales		(9,220)	-	(8,065)	-
5920	Realised profit from sales		8,065	-	11,665	-
5950	Net operating margin		7,005,437	52	4,380,726	54
	Operating expenses	6(26) and 7				
6100	Selling expenses		(254,817)	(2)	(120,077)	(1)
6200	General and administrative expenses		(461,039)	(4)	(431,784)	(5)
6300	Research and development expenses		(2,330,561)	(17)	(1,495,577)	(19)
6000	Total operating expenses		(3,046,417)	(23)	(2,047,438)	(25)
6900	Operating profit		3,959,020	29	2,333,288	29
	Non-operating income and expenses					
7100	Interest income	6(22)	272,963	2	346,608	4
7010	Other income	6(23)	26,639	-	28,921	-
7020	Other gains and losses	6(24)	(132,434)	(1)	81,072	1
7050	Finance costs	6(25)	(4,328)	-	(1,402)	-
7060	Share of profit of associates and joint ventures accounted for under equity method	6(6)				
			2,103,065	16	1,456,146	18
7000	Total non-operating income and expenses		2,265,905	17	1,911,345	23
7900	Profit before income tax		6,224,925	46	4,244,633	52
7950	Income tax expense	6(28)	(799,089)	(6)	(512,008)	(6)
8200	Profit for the year		\$ 5,425,836	40	\$ 3,732,625	46
	Components of other comprehensive (loss) income that will not be reclassified to profit or loss					
8311	Actuarial gain on defined benefit plan	6(15)	\$ 142	-	\$ 531	-
8316	Unrealised gain on investments in equity instruments at fair value through other comprehensive income	6(7)	215,740	2	31,389	-
8317	Loss on hedging instrument that will not be reclassified to profit or loss	6(3)	(801,713)	(6)	-	-
8320	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		(483,373)	(4)	117,329	2
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss		(1,069,204)	(8)	149,249	2
	Components of other comprehensive (loss) income that will be reclassified to profit or loss					
8361	Exchange differences on translation		139,656	1	-	-
8370	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		(1,258,723)	(9)	907,666	11
8360	Other comprehensive (loss) income that will be reclassified to profit or loss		(1,119,067)	(8)	907,666	11
8300	Total other comprehensive (loss) income for the year		(\$ 2,188,271)	(16)	\$ 1,056,915	13
8500	Total comprehensive income for the year		\$ 3,237,565	24	\$ 4,789,540	59
	Earnings per share(in dollars)					
9750	Basic earnings per share	6(29)	\$ 72.70		\$ 51.57	
9850	Diluted earnings per share	6(29)	\$ 72.37		\$ 51.38	

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

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

	Notes	Equity attributable to owners of the parent									Total equity
		Common stock	Capital surplus, additional paid-in capital	Retained Earnings			Exchange differences on translation of foreign financial statements	Other Equity Interest			
				Legal reserve	Unappropriated retained earnings	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income		Gains (losses) on remeasurements of defined benefit plan	Gains (losses) on hedging instruments	Other equity, others	
<u>Year ended December 31, 2024</u>											
Balance at January 1, 2024		\$ 693,635	\$ 9,613,449	\$ 1,237,694	\$ 5,728,699	\$ 217,180	\$ 2,128,402	(\$ 450)	\$ -	(\$ 32,820)	\$ 19,585,789
Profit for the year		-	-	-	3,732,625	-	-	-	-	-	3,732,625
Other comprehensive income (loss)		-	-	-	-	1,104,641	148,718	531	(196,975)	-	1,056,915
Total comprehensive income (loss)		-	-	-	3,732,625	1,104,641	148,718	531	(196,975)	-	4,789,540
Appropriations of 2023 retained earnings	6(20)										
Legal reserve		-	-	223,958	(223,958)	-	-	-	-	-	-
Cash dividends		-	-	-	(1,387,270)	-	-	-	-	-	(1,387,270)
Share-based payments	6(16)										
Compensation cost of employee restricted stocks		-	-	-	-	-	-	-	-	26,515	26,515
Retirement and reduction of employee restricted stocks		(13)	13	-	-	-	-	-	-	-	-
Issuance of new shares arising from global depository	6(18)	53,000	10,500,673	-	-	-	-	-	-	-	10,553,673
Changes in equity of associates and joint ventures accounted for using equity method	6(6)	-	(178,701)	-	-	-	-	-	-	4,997	(173,704)
Disposal of equity instrument measured at fair value through other comprehensive income by associates	6(7)	-	-	-	873,644	-	(873,644)	-	-	-	-
Disposal of equity instrument measured at fair value through other comprehensive income		-	-	-	93,311	-	(93,311)	-	-	-	-
Balance at December 31, 2024		\$ 746,622	\$ 19,935,434	\$ 1,461,652	\$ 8,817,051	\$ 1,321,821	\$ 1,310,165	\$ 81	(\$ 196,975)	(\$ 1,308)	\$ 33,394,543
<u>Year ended December 31, 2025</u>											
Balance at January 1, 2025		\$ 746,622	\$ 19,935,434	\$ 1,461,652	\$ 8,817,051	\$ 1,321,821	\$ 1,310,165	\$ 81	(\$ 196,975)	(\$ 1,308)	\$ 33,394,543
Profit for the year		-	-	-	5,425,836	-	-	-	-	-	5,425,836
Other comprehensive income (loss)		-	-	-	-	(1,119,067)	(267,633)	142	(801,713)	-	(2,188,271)
Total comprehensive income (loss)		-	-	-	5,425,836	(1,119,067)	(267,633)	142	(801,713)	-	3,237,565
Appropriations of 2024 retained earnings	6(20)										
Legal reserve		-	-	469,958	(469,958)	-	-	-	-	-	-
Cash dividends		-	-	-	(2,239,867)	-	-	-	-	-	(2,239,867)
Share-based payments	6(16)										
Issuance of employee restricted stocks		1,150	(1,150)	-	-	-	-	-	-	-	-
Compensation cost of employee restricted stocks		-	164,871	-	-	-	-	-	-	(133,755)	31,116
Retirement and reduction of employee restricted stocks		(1)	1	-	-	-	-	-	-	-	-
Changes in equity of associates and joint ventures accounted for using equity method	6(6)	-	770,524	-	-	-	-	-	-	147,075	917,599
Disposal of equity instrument measured at fair value through other comprehensive income by associates		-	-	-	133,995	-	(133,995)	-	-	-	-
Disposal of equity instrument measured at fair value through other comprehensive income	6(7)	-	-	-	97,900	-	(97,900)	-	-	-	-
Cost of reclassified non-financial assets	6(3)	-	-	-	-	-	-	-	801,713	-	801,713
Balance at December 31, 2025		\$ 747,771	\$ 20,869,680	\$ 1,931,610	\$ 11,764,957	\$ 202,754	\$ 810,637	\$ 223	(\$ 196,975)	\$ 12,012	\$ 36,142,669

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

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

	Notes	Year ended December 31	
		2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 6,224,925	\$ 4,244,633
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(8)(9)(26)	291,764	325,491
Amortisation	6(10)(26)	219,625	96,920
Net (gain) loss on financial assets at fair value through loss	6(2)(13)	(33,890)	18,440
Interest expense	6(9)(12)(25)	4,328	1,402
Interest income	6(22)	272,963)	(346,608)
Dividend income	6(23) and 7	(16,000)	(16,000)
Share-based payments	6(16)	31,116	26,515
Share of profit of associates and joint ventures accounted for using equity method	6(6)	(2,103,065)	(1,456,146)
Unrealised (realised) profit from sales	6(6)	1,155	(3,600)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss - current		420,017	(90,462)
Accounts receivable, net	(	632,220)	184,084
Accounts receivable - related parties	(	109,618	(40,257)
Inventory	(	840,277)	72,043
Other receivables	(	1,081)	(342)
Prepayments	(	5,439)	66,781
Other non-current assets	(	13,755)	-
Other current assets	(	8)	-
Changes in operating liabilities			
Contract liabilities - current		28,875	15,944
Accounts payable		124,317	14,383
Other payables		643,966	467,884
Current provisions		255	-
Unearned receipts		16,966	-
Other current liabilities		83,607	-
Current refund liabilities		95,638	99,637
Other current liabilities		-	126
Non-current net defined benefit liability		-	1
Cash inflow generated from operations		4,377,474	3,680,869
Income tax paid	(	622,668)	(434,240)
Interest received		319,711	290,083
Interest paid	(	4,328)	(1,585)
Net cash flows from operating activities		4,070,189	3,535,127
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through other comprehensive income	(	1,906,132)	(49,091)
Acquisition of financial assets at fair value through profit or loss	(	70,000)	-
Disposal of financial assets at fair value through other comprehensive income		182,705	114,911
Acquisition of investments accounted for using equity method		-	(112,998)
Dividends received	6(6)	1,147,945	355,555
Acquisition of subsidiary (net of cash acquired)	6(32)	(10,167,633)	-
Acquisition of property, plant and equipment	6(30)	(532,182)	(170,958)
Acquisition of intangible assets	6(30)	(132,557)	(139,338)
Increase in refundable deposits	(	3,018)	(5,325)
Net cash flows used in investing activities	(	11,480,872)	(7,244)
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term borrowings	6(31)	-	(300,000)
Payment of lease liabilities	6(31)	(39,742)	(26,875)
Decrease in deposits (Listed under other non-current liabilities)	(	25,490)	-
Issuance of new shares of global depository receipt	6(18)	-	10,682,701
Payment of issuance costs for new shares - global depository receipt	6(18)	-	(129,028)
Cash dividends paid	6(20)	(2,239,867)	(1,387,270)
Net cash flows (used in) from financing activities	(	2,305,099)	(8,839,528)
Effects due to changes in exchange rate		106,372	-
Net (decrease) increase in cash and cash equivalents	(	9,609,410)	(12,367,411)
Cash and cash equivalents at beginning of year		14,598,161	2,230,750
Cash and cash equivalents at end of year		\$ 4,988,751	\$ 14,598,161

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

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

Opinion

We have audited the accompanying balance sheets of ASMEDIA TECHNOLOGY INC. (the “Company”) as at December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the report of other auditors (please refer to the Other matter section), the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”.

Basis for opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2025 parent company only financial statements are stated as follows:

Assessment of reasonableness of the allocation of acquisition price relative to the significant acquisition transaction

Description

In June 2025, ASMEDIA TECHNOLOGY INC. acquired all the share capital of TECHPOINT, INC. The acquisition transaction was accounted for by applying the acquisition method. Refer to Note 4(30) in the consolidated financial statements for the accounting policies on the acquisition transaction, and Note 6(32) in the consolidated financial statements for the details of the acquisition transaction. This allocation of acquisition price was based on a report prepared by the external expert engaged by the management. As the price allocation involved the judgment of the management and assets (including goodwill and intangible assets) and liabilities arising from the acquisition transaction were material to the financial statements, we considered the abovementioned acquisition transaction as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures to address the transaction of TECHPOINT, INC. and its subsidiaries:

1. Evaluated the competence and objectivity of the external appraisal expert engaged by the management.
2. Reviewed the reasonableness of original data and key assumptions adopted in the acquisition price allocation report issued by the external expert to measure the identifiable assets and liabilities. The auditor and the internal appraisal expert performed the following procedures:

- (1) Reviewed the appraisal method and calculation formulas used by the external appraisal expert.
 - (2) Reviewed expected revenue growth rates and gross margin and compared with the historical data, economic and industry forecasts.
 - (3) Reviewed the discount rate used in the valuation and compared with the rate of return from similar assets in the trade markets.
3. Reviewed the accounting treatment of this transaction and the presentation and disclosure in the financial statements.

Evaluation of inventories

Description

Refer to Note 4(11) for the accounting policies on the evaluation of inventories, Note 5 for the uncertainty of accounting estimations and assumptions for evaluation of inventories, and Note 6(5) for the details of inventory valuation.

The Company is primarily engaged in the design, development, production, manufacture and sales of high-speed analogue circuit products.

Due to the rapid technological innovations and competition within the industry, frequent releases of new products result in potential price fluctuations and product marginalization in the market. Additionally, it also affects the estimation of net realizable values of inventories.

In response to changing markets and its development strategies, the Company adjusts its inventory levels. The Company's primary product line is high-speed analogue circuit products. As a result, the related inventory levels for the product line as mentioned above are significant. Management evaluates inventories stated at the lower of cost and net realizable value. Since the evaluation of inventories is subject to management's judgment and the accounting estimations will have significant influence on the inventory values, the evaluation of inventories has been identified as one of the key audit matters.

How our audit addressed the matter

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

1. Assessed the policy on allowance for inventory valuation loss based on our understanding of the Company's operations and industry.
2. Tested whether the basis of market value used in calculating the net realizable value

of inventory is the same as the Company's policy and validated the accuracy of net realizable value calculation of selected samples.

3. Inspected the management's individually identified out-of-date inventory list. Checked the related supporting documents and match the account.

Other matter – Reference to the audits of other auditors

We did not audit the parent company only financial statements of an investment accounted for using the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of this associate, is based solely on the report of the other auditors. The balance of this investment accounted for using the equity method amounted to NT\$110,533 thousand and NT\$96,037 thousand, constituting 0.28% and 0.27% of the total assets as at December 31, 2025 and 2024, respectively, and the comprehensive income recognised from associates and joint ventures accounted for using the equity method amounted to NT\$10,470 thousand and (NT\$22,904) thousand, constituting 0.32% and (0.48%) of the total comprehensive income for the years then ended, respectively.

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

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the "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 individual financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' responsibilities for the audit of the parent company only financial statements

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the parent company only financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

Yang, Huei-Tzu

Chang, Shu-Chiung

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 5, 2026

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

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

ASMEDIA TECHNOLOGY INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 3,923,515	10	\$ 14,598,161	41
1110	Financial assets at fair value through profit or loss - current	6(2)	235,126	1	650,659	2
1170	Accounts receivable, net	6(4)	1,374,937	4	746,140	2
1180	Accounts receivable - related parties	6(4) and 7	63,997	-	173,615	-
1200	Other receivables		3,288	-	58,087	-
130X	Inventory	6(5)	1,373,482	3	492,541	1
1410	Prepayments		64,809	-	46,392	-
11XX	Total current assets		<u>7,039,154</u>	<u>18</u>	<u>16,765,595</u>	<u>46</u>
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6(2)	142,358	-	70,000	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(7)	886,183	2	833,496	2
1550	Investments accounted for using equity method	6(6)	30,419,764	77	17,425,201	49
1600	Property, plant and equipment	6(8)	471,353	1	466,573	1
1755	Right-of-use assets	6(9)	58,378	-	26,274	-
1780	Intangible assets	6(10)	243,712	1	295,271	1
1840	Deferred income tax assets	6(28)	132,963	-	146,655	1
1975	Net defined benefit asset, non-current	6(15)	578	-	428	-
1990	Other non-current assets	6(11) and 8	339,359	1	26,046	-
15XX	Total non-current assets		<u>32,694,648</u>	<u>82</u>	<u>19,289,944</u>	<u>54</u>
1XXX	Total assets		<u>\$ 39,733,802</u>	<u>100</u>	<u>\$ 36,055,539</u>	<u>100</u>

(Continued)

ASMEDIA TECHNOLOGY INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Liabilities and equity		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2120	Financial liabilities at fair value	6(13)				
	through profit or loss - current		\$ -	-	\$ 27,047	-
2130	Current contract liabilities	6(21)	40,088	-	744	-
2170	Accounts payable		380,438	1	278,168	1
2200	Other payables	6(14) and 7	2,199,906	6	1,635,554	4
2230	Current income tax liabilities		427,732	1	311,448	1
2280	Lease liabilities - current		24,872	-	21,517	-
2365	Current refund liabilities	6(17) and 7	457,123	1	361,485	1
2399	Other current liabilities		26,013	-	19,516	-
21XX	Total current liabilities		<u>3,556,172</u>	<u>9</u>	<u>2,655,479</u>	<u>7</u>
Non-current liabilities						
2570	Deferred income tax liabilities	6(28)	2,554	-	28	-
2580	Lease liabilities - non-current		32,407	-	5,489	-
25XX	Total non-current liabilities		<u>34,961</u>	<u>-</u>	<u>5,517</u>	<u>-</u>
2XXX	Total liabilities		<u>3,591,133</u>	<u>9</u>	<u>2,660,996</u>	<u>7</u>
Equity attributable to owners of parent						
	Share capital	6(18)				
3110	Common stock		747,771	2	746,622	2
	Capital surplus	6(19)				
3200	Capital surplus		20,869,680	53	19,935,434	56
	Retained earnings	6(20)				
3310	Legal reserve		1,931,610	5	1,461,652	4
3350	Unappropriated retained earnings		11,764,957	30	8,817,051	24
	Other equity interest					
3400	Other equity interest		828,651	1	2,433,784	7
3XXX	Total equity		<u>36,142,669</u>	<u>91</u>	<u>33,394,543</u>	<u>93</u>
	Significant contingent liabilities and unrecorded contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	Total liabilities and equity		<u>\$ 39,733,802</u>	<u>100</u>	<u>\$ 36,055,539</u>	<u>100</u>

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

ASMEDIA TECHNOLOGY INC.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

Items	Notes	Year ended December 31				
		2025		2024		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(21) and 7	\$ 12,021,812	100	\$ 8,081,071	100
5000	Operating costs	6(5)(26)(27) and 7	(5,754,569)	(48)	(3,703,945)	(46)
5900	Gross profit		6,267,243	52	4,377,126	54
5910	Unrealised profit from sales		(9,220)	-	(8,065)	-
5920	Realised profit from sales		8,065	-	11,665	-
5950	Net operating margin		6,266,088	52	4,380,726	54
	Operating expenses	6(26)(27) and 7				
6100	Selling expenses		(164,158)	(2)	(120,077)	(1)
6200	General and administrative expenses		(372,476)	(3)	(431,784)	(5)
6300	Research and development expenses		(2,081,556)	(17)	(1,495,577)	(19)
6000	Total operating expenses		(2,618,190)	(22)	(2,047,438)	(25)
6900	Operating profit		3,647,898	30	2,333,288	29
	Non-operating income and expenses					
7100	Interest income	6(22)	222,594	2	346,608	4
7010	Other income	6(23)	26,639	-	28,921	-
7020	Other gains and losses	6(24)	(130,113)	(1)	81,072	1
7050	Finance costs	6(25)	(4,328)	-	(1,402)	-
7070	Share of profit of associates and joint ventures accounted for using equity method	6(6)				
			2,394,875	20	1,456,146	18
7000	Total non-operating income and expenses		2,509,667	21	1,911,345	23
7900	Profit before income tax		6,157,565	51	4,244,633	52
7950	Income tax expense	6(28)	(731,729)	(6)	(512,008)	(6)
8200	Profit for the year		\$ 5,425,836	45	\$ 3,732,625	46
	Components of other comprehensive (loss) income that will not be reclassified to profit or loss					
8311	Actuarial gain on defined benefit plan	6(15)	\$ 142	-	\$ 531	-
8316	Unrealised gain on investments in equity instruments at fair value through other comprehensive income	6(7)	210,647	2	31,389	-
8317	Loss on hedging instrument that will not be reclassified to profit or loss	6(3)	(801,713)	(7)	-	-
8330	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		(478,280)	(4)	117,329	2
8310	Other comprehensive (loss) income that will not be reclassified to profit or loss		(1,069,204)	(9)	149,249	2
	Components of other comprehensive (loss) income that will be reclassified to profit or loss					
8361	Exchange differences on translation		139,656	1	-	-
8380	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method, components of other comprehensive (loss) income that will be reclassified to profit or loss		(1,258,723)	(10)	907,666	11
8360	Other comprehensive (loss) income that will be reclassified to profit or loss		(1,119,067)	(9)	907,666	11
8300	Total other comprehensive (loss) income for the year		(\$ 2,188,271)	(18)	\$ 1,056,915	13
8500	Total comprehensive income for the year		\$ 3,237,565	27	\$ 4,789,540	59
	Earnings per share(in dollars)					
9750	Basic earnings per share	6(29)	\$ 72.70		\$ 51.57	
9850	Diluted earnings per share	6(29)	\$ 72.37		\$ 51.38	

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

ASMEDIA TECHNOLOGY INC.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Retained Earnings				Other Equity Interest					Total equity
		Common stock	Capital surplus, additional paid-in capital	Legal reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on remeasurements of defined benefit plan	Gains (losses) on hedging instruments	Other equity, others	
Year ended December 31, 2024											
Balance at January 1, 2024		\$ 693,635	\$ 9,613,449	\$ 1,237,694	\$ 5,728,699	\$ 217,180	\$ 2,128,402	(\$ 450)	\$ -	(\$ 32,820)	\$ 19,585,789
Profit for the year		-	-	-	3,732,625	-	-	-	-	-	3,732,625
Other comprehensive income (loss)		-	-	-	-	1,104,641	148,718	531	(196,975)	-	1,056,915
Total comprehensive income (loss)		-	-	-	3,732,625	1,104,641	148,718	531	(196,975)	-	4,789,540
Appropriations of 2023 retained earnings	6(20)	-	-	-	-	-	-	-	-	-	-
Legal reserve		-	-	223,958	(223,958)	-	-	-	-	-	-
Cash dividends		-	-	-	(1,387,270)	-	-	-	-	-	(1,387,270)
Share-based payments	6(16)	-	-	-	-	-	-	-	-	-	-
Compensation cost of employee restricted stocks		-	-	-	-	-	-	-	-	26,515	26,515
Retirement and reduction of employee restricted stocks		(13)	13	-	-	-	-	-	-	-	-
Issuance of new shares arising from global depository		53,000	10,500,673	-	-	-	-	-	-	-	10,553,673
Changes in equity of associates and joint ventures accounted for using equity method	6(6)	-	(178,701)	-	-	-	-	-	-	4,997	(173,704)
Disposal of equity instrument measured at fair value through other comprehensive income by associates		-	-	-	873,644	-	(873,644)	-	-	-	-
Disposal of equity instrument measured at fair value through other comprehensive income		-	-	-	93,311	-	(93,311)	-	-	-	-
Balance at December 31, 2024		\$ 746,622	\$ 19,935,434	\$ 1,461,652	\$ 8,817,051	\$ 1,321,821	\$ 1,310,165	\$ 81	(\$ 196,975)	(\$ 1,308)	\$ 33,394,543
Year ended December 31, 2025											
Balance at January 1, 2025		\$ 746,622	\$ 19,935,434	\$ 1,461,652	\$ 8,817,051	\$ 1,321,821	\$ 1,310,165	\$ 81	(\$ 196,975)	(\$ 1,308)	\$ 33,394,543
Profit for the year		-	-	-	5,425,836	-	-	-	-	-	5,425,836
Other comprehensive income (loss)		-	-	-	-	(1,119,067)	(267,633)	142	(801,713)	-	(2,188,271)
Total comprehensive income (loss)		-	-	-	5,425,836	(1,119,067)	(267,633)	142	(801,713)	-	3,237,565
Appropriations of 2024 earnings		-	-	-	-	-	-	-	-	-	-
Legal reserve		-	-	469,958	(469,958)	-	-	-	-	-	-
Cash dividends		-	-	-	(2,239,867)	-	-	-	-	-	(2,239,867)
Share-based payments	6(16)	-	-	-	-	-	-	-	-	-	-
Issuance of employee restricted stocks		1,150	(1,150)	-	-	-	-	-	-	-	-
Compensation cost of employee restricted stocks		-	164,871	-	-	-	-	-	-	(133,755)	31,116
Retirement and reduction of employee restricted stocks		(1)	1	-	-	-	-	-	-	-	-
Changes in equity of associates and joint ventures accounted for using equity method	6(6)	-	770,524	-	-	-	-	-	-	147,075	917,599
Disposal of equity instrument measured at fair value through other comprehensive income by associates		-	-	-	133,995	-	(133,995)	-	-	-	-
Disposal of equity instrument measured at fair value through other comprehensive income	6(7)	-	-	-	97,900	-	(97,900)	-	-	-	-
Cost of non-financial assets reclassified	6(3)	-	-	-	-	-	-	-	801,713	-	801,713
Balance at December 31, 2025		\$ 747,771	\$ 20,869,680	\$ 1,931,610	\$ 11,764,957	\$ 202,754	\$ 810,637	\$ 223	(\$ 196,975)	\$ 12,012	\$ 36,142,669

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

ASMEDIA TECHNOLOGY INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 6,157,565	\$ 4,244,633
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(8)(9)(26)	275,136	325,491
Amortisation	6(10)(26)	131,259	96,920
Net (gain) loss on financial assets at fair value through profit or loss	6(2)(13)	(33,890)	18,440
Interest expense	6(9)(12)(25)	4,328	1,402
Interest income	6(22)	(222,594)	(346,608)
Dividend income	6(23)	(16,000)	(16,000)
Share-based payments	6(16)	31,116	26,515
Share of profit of associates and joint ventures accounted for using equity method	6(6)	(2,394,875)	(1,456,146)
Unrealised (realised) from sales	6(6)	1,155	(3,600)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss - current		420,017	(532)
Accounts receivable, net		(628,797)	184,084
Accounts receivable - related parties		109,618	(40,257)
Other receivables		(1,081)	(342)
Inventory		(880,941)	72,043
Prepayments		18,417	66,781
Non-current net defined benefit liability		(8)	-
Other non-current assets		(6,678)	-
Changes in operating liabilities			
Contract liabilities - current		28,875	15,944
Accounts payable		102,270	14,383
Other payables		526,505	467,884
Prepayments		16,966	-
Current refund liabilities		95,638	99,637
Other current liabilities		-	126
Non-current net defined benefit liability		-	1
Cash inflow generated from operations		3,697,167	3,770,799
Income tax paid		(599,227)	(434,240)
Interest received		278,474	290,083
Interest paid		(4,328)	(1,585)
Net cash flows from operating activities		<u>3,372,086</u>	<u>3,625,057</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through other comprehensive income		(59,940)	(49,091)
Proceeds from disposal of financial assets at fair value through other comprehensive income		182,705	114,911
Acquisition of financial assets at fair value through profit or loss		(70,000)	(120,000)
Proceeds from disposal of financial assets at fair value through profit or loss		-	30,070
Acquisition of investments accounted for using equity method		(12,324,009)	(112,998)
Acquisition of property, plant and equipment	6(30)	(527,082)	(170,958)
Decrease (increase) in refundable deposits		2,291	(5,325)
Acquisition of intangible assets	6(30)	(132,557)	(139,338)
Dividends received	6(6)(23)	1,147,945	355,555
Net cash flows used in investing activities		<u>(11,780,647)</u>	<u>(97,174)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term borrowings	6(31)	-	300,000
Payment of lease liabilities	6(31)	(26,218)	(26,875)
Issuance of new shares of global depository receipt	6(18)	-	10,682,701
Payment of issuance costs for new shares - global depository receipt	6(18)	-	(129,028)
Cash dividends paid	6(20)	(2,239,867)	(1,387,270)
Net cash flows (used in) from financing activities		<u>(2,266,085)</u>	<u>8,839,528</u>
Net (decrease) increase in cash and cash equivalents		(10,674,646)	12,367,411
Cash and cash equivalents at beginning of year		14,598,161	2,230,750
Cash and cash equivalents at end of year		<u>\$ 3,923,515</u>	<u>\$ 14,598,161</u>

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

Appendix 4:2025 Earnings Distribution Table

Unit: NT\$

Item	Amount	Note
Beginning unappropriated retained earnings	6,107,225,491	
Add (Less): Retained Earnings Adjustment	231,895,971	
Adjusted unappropriated retained earnings (accumulated deficit)	6,339,121,462	
Add: 2025 net profit after tax	5,425,835,791	
Less: Legal reserve	(565,773,176)	
Less: Reversal of special reserve	0	
Distributable earnings at the end	11,199,184,077	
Distributed Items:		
Cash Dividends	3,364,970,805	NT\$ 45 per share
Stock Dividends	0	
Unappropriated earnings at the end	7,834,213,272	

Note: This year's earnings distribution is appropriated from the 2025 after-tax distributable earnings.

Chairman:

President:

Accounting Manager :

Appendix 5: Comparison Table of Revisions to the “Procedures for Loaning Funds to Others”

Article	After	Before	Description
2	<p>The parties to whom the Company may loan its funds shall be limited to:</p> <p>1. <u>Companies or organizations with existing business relationships with the Company.</u></p> <p>2. <u>A company in which the Company directly and indirectly holds shares with voting rights and has a need for short-term financing.</u></p> <p>3. <u>Other related enterprises that have a need for short-term financing due to operational needs.</u></p> <p><u>Short-term, as defined in the preceding paragraph, refers to a period of one year. However, for companies with an operating cycle longer than one year, the operating cycle governs.</u></p>	<p>The parties to whom the Company may lend its funds shall be limited to:</p> <p>1. <u>Companies having business relationships with the Company.</u></p> <p>2. <u>Companies in need of funds for short-term financing. The term “short-term” used herein refers to a period of one year or one business cycle (whichever is longer).</u></p> <p><u>When the Company provide loans to a company with which the Company has business relationship with, it is limited to the purpose of operating needs of the borrowing company. If the loaning of funds is necessary for short-term financing, it shall be limited to subsidiaries of the Company in which the Company directly or indirectly holds more than 50% of the voting shares.</u></p>	<p>Revise the wording to comply with current laws and regulations</p>
3	<p><u>The total loaning amount and loaning limit for individual counterparties are as follows:</u></p> <p>1. <u>The Company’s total loaning amount is limited to 20% of its net worth.</u></p> <p>2. <u>For companies or firms with business dealings with the Company, individual loans shall not exceed the amount of business dealings between the two parties. The amount of business dealings refers to the higher of the purchase or sale amount</u></p>	<p><u>The total amount of funds lend to borrowing parties by the Company shall not exceed 20% of the Company’s net worth. For companies having business transactions with the Company, the amount of each loan must not exceed the total amount of business transactions between the two parties in the past twelve months prior to the time of lending (the amount of business transactions refers</u></p>	<p>Revise the wording to comply with current laws and regulations and operational practices</p>

Article	After	Before	Description
	<p><u>between the two parties in the most recent year, but the maximum amount shall not exceed the limit prescribed in the preceding paragraph.</u></p> <p><u>3. For companies or firms with a need for short-term financing, individual loan amounts shall not exceed 15% of the Company's net worth.</u></p> <p><u>The loaning of funds between foreign companies in which the Company directly and indirectly holds 100% of the voting shares, or the loaning of funds to the Company by such foreign companies, is not subject to the restrictions in paragraph 1, and the financing period is not subject to the one-year or one-operating-cycle requirement.</u></p> <p><u>The total amount of fund loaning between foreign companies in which the Company directly and indirectly holds 100% of the voting shares, or fund loaning to the Company by such foreign companies, shall not exceed 100% of the net worth of the loaning enterprise; loans to a single enterprise shall not exceed 100% of the net worth of the loaning enterprise.</u></p> <p><u>If the Company's financial reports are prepared in accordance with International Financial Reporting Standards, "net worth" as used in these Procedures refers to equity attributable to owners of the parent as reported on the balance sheet under the Regulations Governing the Preparation of</u></p>	<p><u>to the amount of purchase or sales between the two parties, whichever is higher).</u></p> <p><u>For companies with short-term financing needs, the amount in each loan shall not exceed 10% of the Company's net worth, except for subsidiaries where the Company directly or indirectly holds 100% of the voting shares.</u></p> <p><u>For fund lending between offshore subsidiaries whose voting shares are 100% owned, directly or indirectly by the Company, the total amount of such fund lending and fund lending limit shall be in accordance with each respective company's loaning funds regulations.</u></p>	

Article	After	Before	Description
	<u>Financial Reports by Securities Issuers.</u>		
4	<p>The term of the Company's loaning of funds must not exceed one year at a time nor be extended.</p> <p><u>The interest rate and interest calculation method are as follows:</u></p> <p><u>(1) For companies in which the Company directly and indirectly holds more than 50% of the voting shares, imputed interest shall be calculated.</u></p> <p><u>(2) The financing interest rate provided to other companies or firms shall not be lower than the maximum short-term borrowing rate the Company (loaning company) has obtained from financial institutions, and interest is calculated monthly.</u></p> <p><u>Under special circumstances, the Board of Directors may approve interest rate adjustments as needed. The Company shall fully consider the opinions of each independent director, and shall include in the minutes of the Board of Directors the explicit opinions of consent or dissent and the reasons for dissent.</u></p>	<p>The term of the Company's loaning of funds must not exceed one year at a time nor be extended. <u>The interest rate of the loan is adjusted by mechanism according to the Company's financing cost, but shall not be lower than the highest borrowing rate of Company's short-term loans quoted by financial institutions. The interest shall be calculated on a monthly basis. Under special circumstances, the board of directors may agree to adjust according to the actual situation.</u></p>	<p>Revise the wording to reflect practical operations</p>
10	<p><u>By the 10th day of each month, the Company shall publicly announce and report the outstanding balance of funds loan by the Company and its subsidiaries for the previous month.</u></p> <p><u>If a loan meets any of the following criteria, it must be publicly announced and reported within two days from the date of occurrence:</u></p> <p><u>1. The outstanding balance of loans to others by the</u></p>	<p><u>The Company shall comply with the relevant regulations relating to loaning of funds by reporting to the regulatory authorities or disclose publicly in accordance with the regulations. If a subsidiary of the Company is not a domestic public company, the Company shall make a public disclosure and report on behalf of the Company's subsidiary.</u></p>	<p>Revise the wording to comply with current laws and regulations and operational practices</p>

Article	After	Before	Description
	<p><u>Company and its subsidiaries has reached 20% or more of the Company's net worth in the latest financial statements.</u></p> <p><u>2. The outstanding balance of loans by the Company and its subsidiaries to a single enterprise has reached 10% or more of the Company's net worth in the latest financial statements.</u></p> <p><u>3. The newly extended loan amount by the Company or its subsidiaries reaches NT\$ 10 million or more and reaches 2% or more of the Company's net worth in the latest financial statements.</u></p> <p><u>If a subsidiary of the Company is not a domestic public company, the Company shall make any required public announcements or reports under Subparagraph 3 of the preceding paragraph on behalf of that subsidiary.</u></p>		
15	<p><u>Subsidiaries of the Company that are not domestic public companies:</u></p> <p><u>1. Where a subsidiary in which the Company directly and indirectly holds more than 50% of the voting shares and which is not a domestic public company intends to loan funds to others, it shall establish its Procedures for Loaning Funds to Others in accordance with the following provisions, submit them to the subsidiary's Board of Directors for approval and to the Annual General Meeting for approval; the same shall apply to any amendments.</u></p> <p><u>2. The total amount of funds loan by the subsidiary shall</u></p>	<p><u>For the Company's subsidiary contemplating fund lending to other parties, the Company shall mandate such subsidiary to establish relevant procedures for such fund lending. Such procedures shall be approved by the audit committee, board of directors, and stockholder's meeting of the subsidiary, and become effective thereafter. The Company shall also mandate the subsidiary to handle fund lending in accordance with its procedures.</u></p> <p><u>When fund lending to other parties is contemplated by the subsidiary of the Company, a credit</u></p>	Revise the wording to comply with current laws and regulations

Article	After	Before	Description
	<p><u>be limited to 20% of the loaning company's net worth, and the limit for loaning to a single enterprise shall be limited to 15% of the loaning company's net worth.</u></p> <p><u>3. The financing period and interest calculation method shall both be handled within the scope of these Procedures.</u></p> <p><u>4. If the subsidiary has special circumstances and its procedures or individual cases require easing the loaning limit or reducing the financing interest rate, approval by the Company's Board of Directors is required.</u></p> <p><u>The Company's subsidiaries that are domestic public companies:</u></p> <p><u>If a domestic public company is a subsidiary of the Company and intends to loan funds to others, the subsidiary must comply with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies and relevant regulatory interpretations and rulings, and establish operating procedures for loaning funds to others. It must then follow these procedures for all related loaning activities.</u></p>	<p><u>assessment report and comments, together with the proposed terms and conditions of lending, shall be submitted to and approved by the audit committee and the board of the directors of the subsidiary.</u></p> <p><u>Relevant information of any fund lending granted by the Company's subsidiary shall be submitted periodically to the Company for inspection.</u></p>	

Appendix 6: Comparison Table of Revisions to the “Operational Procedures for Endorsements and Guarantees”

Article	After	Before	Description
2	<p>The Company may make endorsements/guarantees for the following companies:</p> <ol style="list-style-type: none"> 1. Companies with business relationships. 2. Companies in which the Company directly and indirectly holds more than 50% of the voting shares. 3. A company that directly or indirectly holds more than 50% of the Company’s voting shares. <p>The Company may provide endorsements or guarantees for companies in which it directly or indirectly holds more than 90% of the voting shares, <u>provided that the total amount does not exceed 10% of the Company’s net worth. However, endorsements/guarantees between companies in which the Company directly and indirectly holds 100% of the voting shares are excluded.</u></p>	<p>The Company may make endorsements/guarantees for the following companies:</p> <ol style="list-style-type: none"> 1. A company with which it does business. 2. A company in which the Company directly and indirectly holds more than 50 percent of the voting shares. 3. A company that directly and indirectly holds more than 50 percent of the voting shares in the Company. 4. Companies in which the Company holds, directly or indirectly, 90 percent or more of the voting shares may make endorsements/guarantees for each other. 	Amended in accordance with current laws and regulations Item numbers adjusted
3	<p>3. Other endorsements/guarantees, meaning endorsements or guarantees beyond the scope of the above two <u>paragraphs.</u></p> <p>Any creation by the Company of a pledge or <u>mortgage</u> on its chattel or real property as security for the loans of another company shall also comply with these Procedures.</p>	<p>3. Other endorsements/guarantees, meaning endorsements or guarantees beyond the scope of the above two <u>subparagraphs.</u></p> <p>Any creation by the Company of a pledge or mortgage on its chattel or real property as security for the loans of another company shall also comply with these Procedures.</p>	Text amendment
4	<p>The <u>standards and amounts for the total liability, limits,</u></p>	<p>The amount of any endorsement/guarantee</p>	Revise the wording to comply

Article	After	Before	Description
	<p><u>tiered authorization, etc. related to the Company's external endorsements and guarantees</u> are as follows:</p> <p>1. The total amount of <u>accumulated endorsements and guarantees shall be limited to not exceeding 20% of the Company's net worth.</u></p> <p>2. <u>The endorsement and guarantee limit for a single enterprise shall not exceed 15% of the Company's net worth.</u></p> <p>3. <u>Endorsements and guarantees provided due to a business relationship shall be limited to an individual endorsement and guarantee amount not exceeding the amount of business dealings between the parties. The amount of business dealings referred to herein is the higher of the purchase or sale amount between the two parties in the 12 months prior to the endorsement or guarantee, but it must not exceed the amount specified in the preceding subparagraph.</u></p> <p>4. <u>The limit authorized for the Chairman's approval shall not exceed 10% of the Company's net worth.</u></p> <p>5. <u>The overall aggregate amount of endorsements and guarantees by the Company and its subsidiaries is limited to 40% of the Company's net worth.</u></p> <p>6. <u>The overall endorsement and guarantee limit by the Company and its subsidiaries for a single enterprise shall not exceed 30% of the Company's net worth.</u></p> <p>If the Company's endorsements and</p>	<p>rendered by the Company is subject to the following limitation:</p> <p>1. The total amount of external endorsement/guarantee shall <u>not exceed 20 percent of the Company's net worth. The amount of endorsement/guarantee rendered to any single enterprise shall not exceed 15 percent of the Company's net worth.</u></p> <p>2. <u>In the event that an endorsement/guarantee is made due to needs arising out of businesses, the amount of any single endorsement/guarantee shall not exceed the amount of the business transaction between the parties, and shall not exceed the limitations provided in the preceding paragraph. The phrase "amount of the business transaction" shall mean the amount of purchases or sales between the parties in the most recent year, whichever is higher.</u></p> <p>3. <u>The aggregate balance of endorsements/guarantees by the Company and its subsidiaries shall not exceed 40 percent of the Company's net worth. The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise shall not exceed 30 percent of the Company's net worth. The net worth may be calculated based on the most current financial statements audited and verified by certified public accountants.</u></p>	<p>with current laws and regulations and operational practices</p>

Article	After	Before	Description
	<p>guarantees must exceed the limits set forth in these Procedures due to business needs, approval from the Audit Committee is required. The matter must then be submitted to the Board of Directors for resolution, and more than half of the directors shall provide a joint and several guarantee for any potential losses to the Company resulting from exceeding these limits. These Procedures must be amended and submitted to the Annual General Meeting for ratification; if the Annual General Meeting does not approve the amendment, a plan shall be established to eliminate the excess portion within a defined timeframe. <u>The Company shall fully consider the opinions of each independent director, and shall include in the minutes of the Board of Directors the explicit opinions of consent or dissent and the reasons for dissent.</u></p>	<p>Where the Company needs to exceed the limits set out in these Procedures to satisfy its business requirements, and <u>where the conditions set out in these Procedures are complied with,</u> it shall obtain approval from the audit committee before submit to the board of directors for resolution, and half or more of the directors shall act as joint guarantors for any loss that may be caused to the Company by the excess endorsement/guarantee. It shall also amend the Procedures accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the shareholders' meeting does not give consent, the company shall adopt a plan to discharge the amount in excess within a given time limit.</p>	
5	<p><u>Subsidiaries and parent companies as referred to in these Procedures shall be determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. If the Company's financial reports are prepared in accordance with International Financial Reporting Standards, "net worth" as used in these Procedures refers to equity attributable to owners of the parent as reported on the balance sheet under the Regulations</u></p>	<p>Where as a result of changes of condition, the entity for which endorsement/ guarantee is made no longer meets the requirements of these Procedures, or the amount of endorsement/guarantee exceeds the limit due to the change of the calculation basis, the Company shall adopt rectification plans and submit the rectification plans to the audit committee and report to the board of directors, and shall complete the rectification according to</p>	<p>Added in accordance with current laws and regulations Original Article 5 incorporated into Article 6</p>

Article	After	Before	Description
	<u>Governing the Preparation of Financial Reports by Securities Issuers. The net worth in this item shall be based on that stated in the most recent financial statements audited and attested or reviewed by a CPA.</u>	the timeframe set out in the plan.	
6	<p>The review and <u>handling</u> procedures, decision making process, and authorization levels for the Company's endorsement and guarantee matters are as follows:</p> <p>1. <u>When applying for an endorsement or guarantee from the Company, the handling unit shall submit a memorandum detailing the guaranteed party, reason, amount, and period. The Company's finance department or relevant units will then carefully evaluate the following matters. Evaluation items include:</u></p> <p>(1) <u>Necessity and reasonableness of endorsements/guarantees.</u></p> <p>(2) <u>Credit investigation and risk assessment of the endorsement/guarantee counterparty.</u></p> <p>(3) <u>Impacts on the company's operational risk, financial condition, and shareholders' equity.</u></p> <p>(4) <u>Whether collateral should be obtained and its appraised value.</u></p> <p>2. The finance department of the Company shall prepare a memorandum book for its endorsement/guarantee activities.</p>	<p>The review and processing procedures, decision making and authorization levels of the Company's <u>external</u> endorsement guarantee are as follows:</p> <p>1. <u>Before making an endorsement/guarantee for others, the Company shall carefully evaluate whether the endorsement/guarantee is in compliance with these Procedures and the Company's Operational Procedures for Endorsements/Guarantees. The finance unit shall conduct a detailed review of the reasonableness of the endorsement and guarantee, the credit status and risk assessment of the entity, the impact on the Company's operating risk, financial condition and shareholders' equity, and the value of the collateral to be obtained and evaluated, and shall, together with the opinions of the relevant departments, submit the evaluation results to the audit committee for approval and to the board of directors for resolution.</u></p> <p><u>The board of directors may authorize the chairman of the Company to make a decision within 10 percent of the Company's net worth, and then submit the decision to</u></p>	Revise the wording to comply with current laws and regulations and operational practices

Article	After	Before	Description
	<p><u>3. If changes in circumstances cause the endorsement/guarantee counterparty to no longer comply with these Operating Procedures, or if the amount of the endorsement/guarantee exceeds the limits set forth in these Operating Procedures due to changes in the basis for calculating those limits, an improvement plan shall be formulated and submitted to the Audit Committee and reported to the Board of Directors, and the improvement shall be completed according to the planned schedule.</u></p> <p><u>4. Where the endorsement/guarantee counterparty is a subsidiary whose net worth is less than one-half of its paid-in capital, the Company's audit personnel shall audit the operating status of such subsidiary at least quarterly and prepare written records. If any material violation is found, they shall immediately report in writing to the Company's Board of Directors.</u></p> <p>The finance department shall assess or recognize contingent losses from endorsements/guarantees, appropriately disclose relevant information in the financial reports, and provide relevant information to the certifying CPAs for the performance of necessary audit procedures.</p>	<p><u>the board of directors for ratification.</u></p> <p>2.The finance unit of the Company shall prepare a memorandum book for its endorsement/guarantee activities.</p> <p>The finance unit shall evaluate or record the contingent loss for endorsements/ guarantees, and shall adequately disclose information on endorsements/ guarantees in its financial reports and provide certified public accountants with relevant information for implementation of necessary audit procedures.</p>	
7	<p><u>Before the Company makes an endorsement/guarantee for another party, it shall</u></p>	<p><u>Whether collateral must be obtained and appraisal of the value thereof.</u></p>	<p>Revise the wording to comply with current laws</p>

Article	After	Before	Description
	<p><u>carefully assess whether it complies with the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies” and the provisions of these Operating Procedures, and submit the assessment results under Article 6 to the Board of Directors for approval before proceeding. Alternatively, the Chairperson may approve the matter within the limit set forth in Subparagraph 4, Paragraph 1 of Article 4, and subsequently submit it to the next meeting of the Board of Directors for ratification. Before a subsidiary in which the Company directly and indirectly holds 90% or more of the voting shares makes an endorsement/guarantee pursuant to Paragraph 2 of Article 2, it shall submit the matter to the Company’s Board of Directors for approval before proceeding. However, endorsements/guarantees among companies in which the Company directly and indirectly holds 100% of the voting shares are excluded from these limitations. When the Board of Directors makes a resolution on an endorsement/guarantee proposal, it shall fully consider the opinions of each independent director. Any dissenting or reserved opinions of the independent directors shall be recorded in the Board of Directors meeting minutes.</u></p>		<p>and regulations and operational practices</p>

Article	After	Before	Description
8	<p><u>If the Company provides a guarantee externally as approved under these Operating Procedures, any letter of guarantee issued by the Company shall use the company seal registered with the Ministry of Economic Affairs as the special seal for endorsements/guarantees, or be signed by a person authorized by the Board of Directors.</u></p> <p><u>If a subsidiary is located abroad, its use of seal for endorsements/guarantees may be valid with the company's special seal for endorsements/guarantees registered locally or the signature of the subsidiary's Chairman.</u></p> <p><u>The company seal mentioned in Paragraph 1 must be kept by designated personnel approved by the Board of Directors and affixed or used to sign negotiable instruments only in accordance with the company's established procedures.</u></p>	<p><u>1.The corporate chops shall be kept in the custody of a designated person approved by the board of directors and may be used to seal or issue negotiable instruments only in prescribed procedures.</u></p> <p><u>The same applies to any related personnel whom is authorized and appointed by the chairman of the Company.</u></p> <p><u>2.The Company shall use the corporate chop registered with the Ministry of Economic Affairs as the dedicated chop for endorsements/guarantees.</u></p> <p><u>When making a guarantee for an overseas company, the Company shall have the Guarantee Agreement signed by the chairman of the Company.</u></p>	<p>Revise the wording to comply with current laws and regulations and operational practices</p>
9	<p><u>The Company shall publicly announce and report the outstanding balance of endorsements/guarantees for itself and its subsidiaries for the previous month by the 10th of each month.</u></p> <p><u>Endorsements/guarantees meeting any of the following criteria must be publicly announced and reported within 2 days from the date of occurrence of the fact:</u></p> <p><u>1. The outstanding balance of endorsements/guarantees by the Company and its subsidiaries reaches 50% or</u></p>	<p><u>The Company shall report to the competent authorities all matters related to endorsement and guarantee in accordance with the relevant regulations. The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report.</u></p>	<p>Revise the wording to comply with current laws and regulations and operational practices</p>

Article	After	Before	Description
	<p><u>more of the net worth stated in the Company's most recent financial statements.</u></p> <p><u>2. The outstanding balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20% or more of the net worth stated in the Company's most recent financial statements.</u></p> <p><u>3. The outstanding balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more, and the aggregate amount of such endorsements/guarantees, the carrying amount of investments accounted for using the equity method, and the balance of loans to others reaches 30% or more of the net worth stated in the Company's most recent financial statements.</u></p> <p><u>4. The amount of newly provided endorsements/guarantees by the Company or its subsidiaries reaches NT\$30 million or more and reaches 5% or more of the net worth stated in the Company's most recent financial statements.</u></p> <p><u>If a subsidiary of the Company is not a domestic public company, matters of such subsidiary required to be publicly announced and reported under paragraph 4 of the preceding paragraph shall be handled by the Company.</u></p>		
10	<p><u>Subsidiaries of the Company that are not domestic public companies:</u></p>	<p><u>Where a subsidiary of the Company intends to make endorsements/guarantees for</u></p>	<p>Revise the wording to reflect</p>

Article	After	Before	Description
	<p><u>1. If the Company directly and indirectly holds shares with voting rights in a subsidiary exceeding 50% and that subsidiary is not a domestic public company, procedures for endorsements and guarantees shall be established in accordance with the following provisions, approved by the subsidiary's Board of Directors and submitted to the Annual General Meeting for approval. The same applies to any amendment to these procedures.</u></p> <p><u>2. The subsidiary may, upon resolution of its Board of Directors, provide endorsements and guarantees for the Company or for any of the Company's wholly-owned subsidiaries. The Company's subsidiaries that are domestic public companies:</u> <u>If a subsidiary is a domestic public company and provides endorsements and guarantees for others, it shall establish its procedures for endorsements and guarantees in accordance with the "Regulations Governing Loaning of Funds and Endorsements/Guarantees by Public Companies" of the competent authority and relevant regulatory interpretations and rulings, and follow such procedures in handling related matters.</u></p>	<p><u>others, the Company shall instruct it to formulate its own Operational Procedures for Endorsements/Guarantees in compliance with these Procedures. After jointly signed by the relevant units of the Company, the procedures shall be approved by the board of directors of the subsidiaries, and the same applies to amendments. If a subsidiary of the Company is a public company that intends to provide endorsement and guarantee for others, the Company shall instruct the subsidiary to formulate its own Operational Procedures for Endorsements/ Guarantees in compliance with these Procedures, and shall follow the prescribed procedures and submit them to the shareholders' meeting for approval after the resolution by the board of directors of the subsidiary, and the same applies to amendments. If the Company's subsidiaries provide endorsement and guarantee for others, they shall provide relevant information to the Company for inspection on a regular basis.</u></p>	<p>practical operations</p>

Appendix 7: Comparison Table of Revisions to the “Procedures for Acquisition or Disposal of Assets”

Article	After	Before	Description
5	<p>Acquisition or disposal process of real property, equipment or related right-of-use assets</p> <p>1. Assessment and operating procedures</p> <p>The Company handles the acquisition or disposal of property, plant, equipment, or right-of-use assets in accordance with its internal control system for <u>property, plant and equipment</u> cycles.</p> <p>2. Trading conditions and the degree of authority in decision-making process</p> <p>(1) Acquisition or disposal of real estate or its right-of-use assets shall be based on the publicly announced current value, assessed value, and the actual transaction prices of nearby real estate when determining transaction terms and price. An analysis report must be prepared <u>and submitted for approval in accordance with the Company’s authority limits. Any transaction of NT\$ 300 million or more must be approved by the Audit Committee and then submitted to the Board of Directors for board resolution.</u></p> <p>(2) Acquisition or disposal of equipment or right-of-use assets thereof shall be carried out by selecting one of price inquiry, price comparison, price negotiation, or tender, and</p>	<p>Acquisition or disposal process of real property, equipment or related right-of-use assets</p> <p>1. Assessment and operating procedures</p> <p>Real property, equipment or related right-of-use assets are acquired or disposed of in accordance with property, plant and equipment cycle of the Company’s internal control system.</p> <p>2. Trading conditions and the degree of authority in decision-making process</p> <p>(1) Real property or related right-of-use assets acquired or disposed shall be determined the trading conditions and price by referring to the notice of present value, assessment value, the actual price of nearby real estate transaction. An analytical report <u>shall be composed and submit to Chairman for approval and resolution by the board of directors.</u></p> <p>(2) Equipment or related right-of-use assets are acquired or disposed of by price inquiry, price comparison, price negotiation, or bidding; also, it is processed by the stratified unit heads in accordance with the Company’s authorization hierarchy. <u>Each transaction amount exceeding 10% of the paid-in capital collected</u> must be approved by the audit committee in advance and submit to the board meeting for resolution; however, the board</p>	<p>In compliance with laws and company practices, modifications have been made</p>

Article	After	Before	Description
	<p>shall be submitted for <u>approval</u> in accordance with the Company's approval authority regulations. <u>Where the amount of each transaction reaches NT\$300 million or more</u>, it shall first be <u>approved</u> by the Audit Committee and submitted to the Board of Directors for resolution.</p> <p>(3) The total amount of real property not for business use acquired by <u>the Company</u> shall not exceed <u>20%</u> of the Company's net worth. <u>The total amount of real property not for business use acquired by each subsidiary shall not exceed 10% of the Company's net worth.</u></p> <p>3. Executive department When the Company acquires or disposes of property, plant, equipment, or right-of-use assets, implementation is the responsibility of the <u>user department and relevant responsible units</u> after approval in accordance with the Company's authority.</p>	<p>of directors may authorize the Chairman to review and approve the process first and then report to the board of directors afterward.</p> <p>(3)Each subsidiary of the Company may acquire non-operating real property or related right-of-use assets for an amount not exceeding <u>10%</u> of the Company's net worth.</p> <p>3.Executive department For the acquisition or disposal of real property, equipment or related right-of-use assets, it should be presented for approval in accordance with the Company's authorization hierarchy and then executed by the implementing department or related department.</p>	
6	<p>Acquisition or disposal process of securities</p> <p>2. Trading conditions and the degree of authority in decision-making process</p> <p>(1) Investments in securities trading on <u>domestic or foreign</u> securities exchange markets or at securities firm's business premises shall be determined by the <u>responsible unit</u> based on <u>market conditions and submitted for approval in accordance with authorized approval levels. Any transaction of NT\$ 300 million or more</u> must first be</p>	<p>Acquisition or disposal process of securities</p> <p>2.Trading conditions and the degree of authority in decision-making process</p> <p>(1)For securities that are traded at the stock exchange market or OTC market by the <u>finance division</u>, <u>shall be authorized and approved by the Chairman in accordance with the Company's authorization hierarchy. Each transaction amount exceeding 20% of the Company's paid-in capital</u> must be approved by the audit committee in advance and submit to board of directors for resolution. <u>However, the board</u></p>	Revision in accordance with laws and company practices

Article	After	Before	Description
	<p>approved by the Audit Committee and then submitted to the Board of Directors for resolution.</p> <p>(2) With respect to securities trading not conducted in a <u>domestic or foreign securities</u> exchange market or on a securities firm's business premises, except for securities with public quotation in an active market or as otherwise provided by the Financial Supervisory Commission (hereinafter referred to as the "FSC"), the most recent financial statements audited or reviewed by a certified public accountant must be obtained as a reference for evaluating the transaction price prior to the date of occurrence of the fact. This evaluation shall take into account the net asset value per share, profitability, and future development potential, and shall be submitted for approval in accordance with <u>the provisions on the authority to approve. Any transaction of NT\$ 300 million or more</u> must first be approved by the Audit Committee and then submitted to the Board of Directors for resolution.</p> <p>3. Executive department When the Company makes a securities investment, the <u>responsible unit</u> shall be responsible for implementation after obtaining approval in accordance with the authority limits outlined in the preceding paragraph.</p>	<p><u>of directors may authorize the Chairman to review and approve the process first and then report to the board of directors afterward.</u></p> <p>(2)For securities that are not traded at the stock exchange market or OTC market, the net worth per share, profitability, and development potentials should, prior to the date of occurrence of the event, be valued by referring to the most recently certified or reviewed financial statements of the investment subject. Unless such securities are with market price available for reference or otherwise regulated by the Financial Supervisory Commission (hereinafter referred to as "the FSC"), <u>also, shall be authorized and approved by the Chairman in accordance with the Company's authorization hierarchy. Each transaction amount exceeding 10% of the Company's paid-in capital</u> must be approved by the audit committee in advance and submit to the board meeting for resolution. <u>However, the board of directors may authorize the Chairman to review and approve the process first and then report to the board of directors afterward.</u></p> <p>3.Executive department When the Company invests in securities, the <u>finance department</u> should be responsible for the execution of such investments after submitting the approval in accordance with the preceding approval authority.</p> <p>4.Acquisition of the professional opinions</p>	

Article	After	Before	Description
	<p>4. Acquisition of the professional opinions Where the Company acquires or disposes of securities and the transaction amount reaches 20% of the Company's paid-in capital or NTD 300 million or more, a CPA shall be engaged prior to the date of occurrence to render an opinion on the reasonableness of the transaction price. However, this does not apply if the securities have a public quotation in an active market or if the Financial Supervisory Commission has stipulated otherwise.</p>	<p>The Company acquiring or disposing of securities shall, prior to the date of occurrence of the event, engage a certified public accountant (CPA) to provide an opinion regarding the reasonableness of the transaction price if the dollar amount of the transaction reaches 20% of the Company's paid-in capital or NT\$300 million or more. If the CPA needs to use the report of an expert as evidence, <u>the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. This requirement does not apply,</u> however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).</p>	
7	<p>The Company that engages in transactions of any acquisition or disposal of assets from or to a related party shall be carried out in compliance with the Procedures and "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" by the competent authorities. <u>Where the Company engages in the following transactions with its parent company, subsidiaries, or subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital, the Chairman is authorized to decide on these transactions within a limit of NTD 300 million, with</u></p>	<p>The Company that engages in transactions of any acquisition or disposal of assets from or to a related party shall be carried out in compliance with the Procedures and "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" by the competent authorities.</p>	Revised to meet the Company's operational needs

Article	After	Before	Description
	<p><u>the results to be submitted for ratification by the Board of Directors at the next board meeting:</u></p> <p><u>1. Acquisition or disposal of equipment or right-of-use assets for business use.</u></p> <p><u>2. Acquisition or disposal of right-of-use assets of real property for business use.</u></p>		
8	<p>Acquisition or disposal process of intangible assets or related right-of-use assets, or memberships</p> <p>2. Trading conditions and the level of authority in decision-making process</p> <p>(1) When acquiring or disposing of memberships, the Company shall make reference to the fair market price, determine the transaction terms and transaction price, prepare an analysis report, and have it processed by the <u>relevant units</u> in accordance with the Company's approval authority. <u>Any transaction exceeding NT\$20 million</u> shall be submitted to and approved by the Board of Directors before execution.</p> <p>(2) When acquiring or disposing of intangible assets or right-of-use assets, the Company shall make reference to expert valuation reports or fair market prices, determine the transaction terms and transaction prices, prepare an analysis report, and have the <u>relevant units</u> handle the transaction in accordance with the Company's approval authority. If the amount of each transaction exceeds 2% of the Company's net worth,</p>	<p>Acquisition or disposal process of intangible assets or related right-of-use assets, or memberships</p> <p>2. Trading conditions and the level of authority in decision-making process</p> <p>(1) Memberships acquired or disposed shall be determined the trading conditions and price by referring to the market price with an analysis report composed for presentation; also, it is processed by the related department in accordance with the Company's authorization hierarchy. A transaction amount exceeding NT\$10 million must be submitted and approved by the board of directors for resolution in advance.</p> <p>(2) Intangible assets or related right-of-use assets acquired or disposed shall be determined the trading conditions and price by referring to the assessment report of experts or market price with an analysis report composed for presentation; also, it is processed by the related department in accordance with the Company's authorization hierarchy. A transaction amount exceeding 2% of the Company's net worth must be approved by the audit committee and submit to the</p>	Revised to meet the Company's operational needs

Article	After	Before	Description
	<p>approval by the Audit Committee is required, and it must be submitted to and approved by the Board of Directors before execution.</p> <p>3. Executive department When the Company acquires or disposes of intangible assets, right-of-use assets, or memberships, implementation is the responsibility of the user department and <u>relevant responsible units</u> after approval in accordance with the Company's authorization procedures.</p> <p>4. Appraisal reports of intangible assets, right-of-use assets or memberships Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or membership certificates and the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, except for transactions with domestic government agencies, the Company shall engage a certified public accountant prior to the date of occurrence to express an opinion on the reasonableness of the transaction price.</p>	<p>board of directors for resolution in advance.</p> <p>3.Executive department For the acquisition or disposal of intangible assets, right-of-use assets or memberships, it shall be submitted for approval in accordance with the Company's authorization hierarchy and then executed by the implementing department and <u>finance division or administration department</u>.</p> <p>4.Appraisal reports of intangible assets, right-of-use assets or memberships In acquiring or disposing of intangible assets, right-of-use assets or memberships, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the Company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; <u>the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.</u></p>	
10	<p>The procedures of acquisition or disposal of derivatives trading</p> <p>1. Trading principles and strategies</p> <p>(2) Hedging operations When the Company engages in derivative transactions for hedging purposes, it shall hedge against the exposure arising from the Company's</p>	<p>The procedures of acquisition or disposal of derivatives trading</p> <p>1.Trading principles and strategies</p> <p>(2)Hedging operations The Company has conducted derivatives trading for hedging purpose to hedge the risk exposure position. The derivatives for purposes other than hedging can be processed</p>	Revised to reflect current company practices

Article	After	Before	Description										
	<p>operations. Other specific transactions must be approved by the audit committee and a resolution to the board of directors must be submitted before authorizing the supervisor of the relevant unit to proceed.</p> <p>(3) Division of responsibilities</p> <p>i. Trade personnel: Transactions are processed in accordance with the authorization hierarchy. Trade personnel are to have the exposure positions computed weekly and assess the risk in accordance with the change in positions and financial market information.</p> <p>ii. Confirmation personnel: To confirm transactions executed.</p> <p>iii. Clearance personnel: Responsible for clearance process.</p> <p>iv. The personnel involved in the aforementioned transactions, confirmations, and settlements must be from the <u>finance and accounting department</u> and may not hold concurrent positions. The counterparty should be notified in writing of any change in the transaction personnel prior to the effective date.</p> <p>(4) Authorization hierarchy</p> <p>i. Authorization hierarchy for the amount of one transaction in a hedging transaction:</p> <table border="1" data-bbox="295 1758 678 1995"> <tr> <td data-bbox="295 1758 478 1926">Component Supervisor</td> <td data-bbox="478 1758 678 1926">Authorization for the amount of one transaction</td> </tr> <tr> <td data-bbox="295 1926 478 1995"><u>General Manager</u></td> <td data-bbox="478 1926 678 1995">USD 30 million or</td> </tr> </table>	Component Supervisor	Authorization for the amount of one transaction	<u>General Manager</u>	USD 30 million or	<p>only by the unit heads authorized by the approval of the audit committee and the resolution of the board of directors.</p> <p>(3) Division of responsibilities</p> <p>i. Trade personnel: Transactions are processed in accordance with the authorization hierarchy. Trade personnel are to have the exposure positions computed weekly and assess the risk in accordance with the change in positions and financial market information.</p> <p>ii. Confirmation personnel: To confirm transactions executed.</p> <p>iii. Clearance personnel: Responsible for clearance process.</p> <p>iv. The aforementioned position of trade, confirmation, and clearance must be conducted by personnel of the <u>finance division</u> independently. The trade partners must be informed in writing regarding the change in trade personnel before the effective date</p> <p>(4) Authorization hierarchy</p> <p>i. Authorization hierarchy for the amount of one transaction in a hedging transaction:</p> <table border="1" data-bbox="710 1456 1109 1825"> <tr> <td data-bbox="710 1456 909 1624">Component Supervisor</td> <td data-bbox="909 1456 1109 1624">Authorization for the amount of one transaction</td> </tr> <tr> <td data-bbox="710 1624 909 1724"><u>Chairman</u></td> <td data-bbox="909 1624 1109 1724">Under USD\$10 million</td> </tr> <tr> <td data-bbox="710 1724 909 1825"><u>Board of Directors</u></td> <td data-bbox="909 1724 1109 1825">Over USD\$10 million</td> </tr> </table> <p>4. The supervision principles of the board of directors</p> <p>(2) The board of directors shall authorize the senior management personnel to</p>	Component Supervisor	Authorization for the amount of one transaction	<u>Chairman</u>	Under USD\$10 million	<u>Board of Directors</u>	Over USD\$10 million	
Component Supervisor	Authorization for the amount of one transaction												
<u>General Manager</u>	USD 30 million or												
Component Supervisor	Authorization for the amount of one transaction												
<u>Chairman</u>	Under USD\$10 million												
<u>Board of Directors</u>	Over USD\$10 million												

Article	After	Before	Description				
	<table border="1" data-bbox="295 347 678 515"> <tr> <td data-bbox="295 347 478 414"></td> <td data-bbox="478 347 678 414">less (inclusive)</td> </tr> <tr> <td data-bbox="295 414 478 515"><u>Chairman</u></td> <td data-bbox="478 414 678 515">More than USD <u>30</u> million</td> </tr> </table> <p data-bbox="295 515 678 1330">4、The supervision principles of the board of directors (2) The board of directors shall authorize the senior management personnel to manage derivatives trading in accordance with the following principles: i. Periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with the Procedures. ii. Monitor transactions and profit/loss status, take necessary countermeasures when abnormalities occur, and immediately report to the Board of Directors; an independent director shall attend the Board of Directors meeting and express an opinion.</p>		less (inclusive)	<u>Chairman</u>	More than USD <u>30</u> million	<p data-bbox="710 347 1133 985">manage derivatives trading in accordance with the following principles: i. Periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with the Procedures. ii. When irregular circumstances are found in the course of supervising trading and profit-loss circumstances, appropriate measures shall be adopted and report immediately to the board of directors, where an independent director shall be present at the meeting and express an opinion.</p>	
	less (inclusive)						
<u>Chairman</u>	More than USD <u>30</u> million						
13	<p data-bbox="295 1335 678 1993">The Company's <u>subsidiaries</u> are to follow the following rules and regulations: (1) Subsidiaries are to have the assets acquisition or disposition processed in accordance with the Company's procedures or defined rules governing assets acquisition or disposition. (2) If a subsidiary of the Company is not a domestic public company, and the acquisition or disposal of assets by the subsidiary meets the standards for public announcement and reporting as set forth in Article 12 of the procedures,</p>	<p data-bbox="710 1335 1133 1993">The Company's subsidiaries are to follow the following rules and regulations: (1) Subsidiaries are to have the assets acquisition or disposition processed in accordance with the Company's procedures or defined rules governing assets acquisition or disposition. (2) If a subsidiary of the Company is not a public company in Taiwan, are to have the assets acquisition or disposition processed shall make public announcement as stated in the provisions of Article 12 above. <u>The Company shall make a public disclosure on such event and report on</u></p>	Revised to reflect current company practices				

Article	After	Before	Description
	<p><u>the Company will make the public disclosure and filing on its behalf.</u> <u>The standards for public announcement and reporting described above shall apply based on the Company's paid-in capital or total assets.</u> <u>(3) When the materiality standard for expert opinions or related party transactions applied to the subsidiaries mentioned in the preceding paragraph, the subsidiaries' own paid-in capital or total assets prevailed.</u> <u>(4) If the shares of the Company's subsidiaries have no par value or the par value per share is not NT\$10, the transaction amount provisions of 20% of the paid-in capital specified in the Handling Procedures shall be calculated as 10% of the equity attributable to owners of the parent.</u> <u>5. Subsidiaries have the rules governing assets acquisition or disposition defined in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies", also, it is approved by the board of directors of the subsidiary before presenting to the shareholders' meeting for resolution and the same also applies to amendment.</u></p>	<p><u>behalf of the Company's subsidiary.</u> <u>(3)If subsidiaries are to have the assets acquisition or disposition processed, it shall comply with the relevant regulations by announcing or disclose publicly or by the Company in accordance with the regulations. The Company shall enter the necessary information to be announced on behalf of the Company's subsidiary into the designated reporting system on website.</u> <u>(4)Subsidiaries have the rules governing assets acquisition or disposition defined in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies", also, it is approved by the board of directors of the subsidiary before presenting to the shareholders' meeting for resolution and the same also applies to amendment.</u></p>	
15	<p>The Company's "Procedures for Acquiring or Disposing of Assets" are approved by at least one-half of all members of the audit committee and submitted to the board of directors for approval, and then submitted to the</p>	<p>The "Procedures For Acquisition or Disposal of Assets" of the Company shall be approved by more than half of all audit committee members and submit to the board of directors for a resolution and then presented to the</p>	Text amendment

Article	After	Before	Description
	<p>shareholders' meeting for approval and the same applies to amendments. <u>When submitting this procedure to the Board of Directors for discussion</u>, the opinions of each independent director shall be fully considered, and their dissenting or reserved opinions shall be included in the meeting minutes. When the Company establishes or amends the procedures for the acquisition or disposal of assets, if not approved by at least one-half of all members of the Audit Committee, approval may be obtained from at least two-thirds of all directors, and the Audit Committee's resolution shall be recorded in the Board of Directors meeting minutes.</p>	<p>shareholders' meeting for approval; the same applies when the procedures are amended. <u>If any director expresses objection with records or in written statements, the Board shall take into full consideration</u> of each independent director's opinions and record in the minutes of the board of directors meeting if an independent director objects to or expresses reservations about any matter. When the procedures for the acquisition and disposal of assets are adopted or amended <u>they shall be approved by one-half or more of all audit committee members and submitted to the board of directors of the Company for a resolution</u>. If approval of one-half or more of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by two-thirds or more of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.</p>	

Appendix 8: Director Candidates Holding Positions in Other Companies

Title	Name	Current Positions in Other Companies
Director	ASUSTeK Computer Inc.	—
	Representative : Hsu Shih-Chang	<ul style="list-style-type: none"> -Vice Chairman/CSO, ASUSTeK Computer Inc. -Board director, HUASYN BIOMEDICAL CO., -Board director, HONGWEI INVESTMENT -Board director, XIANGYONG BIOTECHNOLOGY MANAGEMENT CONSULTING -Board director, EUSOL BIOTECH CO., LTD., -Board director, IMOZEN GROUP INC. -Board director, TTY BIOPHARM COMPANY LIMITED -Board director, PEGATRON CORPORATION -Board director, TZU CHI MEDICAL FOUNDATION. -Board director, UNIMAX ELECTRONICS INC. -Chairman, EBIZPRISE INC. -Chairman, ASUS TECHNOLOGY PTE. -Chairman, ASUS GLOBAL PTE. LTD.
Director	ASUSTeK Computer Inc.	—
	Representative : Shen Cheng-Lai	<ul style="list-style-type: none"> -Chairman, INTERNATIONAL UNITED TECHNOLOGY CO., LTD. -Board director, IMOZEN GROUP INC. -Board director, ITRAXING TECHNOLOGY CO., LTD. -Board director, ISHARING XAAS CORPORATION
Director	ASUSTeK Computer Inc.	—
	Representative : Lin Che-Wei	<ul style="list-style-type: none"> -Board director, APPLIED OPTOELECTRONICS, INC. -Board director, XINPAL PTE. LTD. -Chairman, TECHPOINT, INC. -Board director, ICATCH TECHNOLOGY, INC. -Board director, WT MICROELECTRONICS CO., LTD. -Board director, AIONCHIP TECHNOLOGIES CO., LTD. -Chairman, HSIANG-FENG INVESTMENT
Director	ASUSTeK Computer Inc.	—
	Representative : Hsu Hsien-Yueh	<ul style="list-style-type: none"> -Chairman, UPI SEMICONDUCTOR CORP. -Board director, /CO-Chief Executive Officer, ASUSTeK Computer Inc.

Title	Name	Current Positions in Other Companies
		<ul style="list-style-type: none"> -Board director,AAEON TECHNOLOGY INC. -Board director,HUACHENG VENTURE CAPITAL CO., LTD. -Board director,APAQ TECHNOLOGY CO., LTD. -Board director, ASUS COMPUTER INTERNATIONAL
Director	Sheu Jin-Chuan	<ul style="list-style-type: none"> -Chairman, LIVER DISEASE PREVENTION & TREATMENT RESEARCH FOUNDATION -Chairman, TAIWAN HEALTH FOUNDATION. -Chairman, GOOD LIVER FOUNDATION. -Board director, AMCAD BIOMED CORPORATION
Independent Director	Shieh Chang-Pying	<ul style="list-style-type: none"> -Independent director, POLYTRONICS TECHNOLOGY CORP. -Chairman, HIGHER EDUCATION FOUNDATION -Member, INVESTMENT STRATEGY EXECUTION COMMITTEE OF THE PRIVATE SCHOOL RETIREMENT AND PENSION FUND MANAGEMENT BOARD
Independent Director	Kin Lien-Fang	<ul style="list-style-type: none"> -Independent director, VANGUARD INTERNATIONAL SEMICONDUCTOR -Independent director, GLOBAL UNICHIP CORP. -Director, MEDTECH INVESTMENT CO. LTD
Independent Director	Lin Chan-Jane	<ul style="list-style-type: none"> -Independent director, FOCALTECH SYSTEMS. -Independent director,CHIEF TELECOM INC. -Independent director,VANGUARD INTERNATIONAL SEMICONDUCTOR CORPORATION
Independent Director	Kao Shou-Yen	<ul style="list-style-type: none"> -Independent director, ORIENTAL SYSTEM TECHNOLOGY INC.

Appendix 9: Articles of Incorporation

Chapter I General

- Article 1 The Company is incorporated as a company limited by shares under the Company Act with the name of ASMedia Technology Inc.
- Article 2 The scope of business of the Company shall be as follows:
1. F119010 Wholesale of Electronic Materials.
 2. I501010 Product Designing.
 3. F118010 Wholesale of Computer Software.
 4. I301010 Information Software Services.
 5. I301030 Electronic Information Supply Services.
 6. F401010 International Trade.
 7. I301020 Data Processing Services.
 8. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3 The Company may act as a guarantor for companies in the same industry according to its business needs.
- Article 4 The Company's total amount of investment in other businesses is permitted to exceed 40% of the Company's paid-in capital, and the board of directors is authorized to execute accordingly.
- Article 5 The Company is headquartered in New Taipei City; and when necessary, it may establish branches at appropriate locations domestically and abroad through a resolution of the board of directors.
- Article 6 The Company's public disclosure methods shall be in accordance with the Company Act and relevant laws and regulations.

Chapter II Shares

- Article 7 The total capital of the Company shall be in the amount of NT\$1.2 billion, divided into 120 million shares at a par value of NT\$10 each share. The board of directors is empowered to issue the shares in installments in accordance with the Company Act and relevant laws and regulations.
- Of the total capital in the preceding paragraph, NT\$25 million is reserved for issuing employee stock options certificates, corporate bonds with warrants, preferred stocks with warrants, etc.
- Article 7-1 When the Company issues employee stock options certificates, restricted stocks, new shares subscribed by employees or treasury

stocks in accordance with the law, the recipients of such issuance shall include the employees of the parents or subsidiaries of the Company who is deemed to meet certain specific criteria.

Article 8 The Company's shares shall be signed by or affixed with seals of the directors representing the Company and shall be certified or authenticated by a certification organization approved by the competent authorities (e.g. bank) that is competent to certify shares under the law before issuance. The shares issued by the Company may be delivered by book-entry transfers in accordance with laws and regulations, without printing the actual share certificates; the same procedure applies to the issuance of other securities. However, such issuance shall be listed in Taiwan Depository & Clearing Corporation.

Article 9 Renaming and transfer of shares shall be suspended within 60 days before the general shareholders' meeting, 30 days before an extraordinary shareholders' meeting, or within 5 days before the day on which dividends, bonuses or other benefits is scheduled to be paid by the Company. The period of the preceding item shall be calculated from the meeting date or the base date.

The Company's handling of stock affairs is handled in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies approved and issued by the competent authority.

Chapter III Shareholders' Meetings

Article 10 There shall be two types of shareholders' meetings: general meetings and extraordinary meetings. The general meeting shall be convened at least once a year and shall be held within six months after the end of each fiscal year. Extraordinary meetings shall be convened when necessary

Except as otherwise provided by the Company Act, the shareholders' meetings mentioned in the preceding paragraph, shall be convened by the board of directors.

Article 11 When shareholders cannot attend a shareholders' meeting for any reason, a letter of proxy issued by the Company shall specify the scope of authorization and shall be signed and sealed. In respect to the method of shareholder proxy attendance in the preceding paragraph, in addition to being in accordance with the provisions of Article 177 to Article 177-2 of the Company Act, it is noted that it shall be handled in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies as promulgated by the competent authorities.

Article 12 Each shareholder of the Company has one voting right per share, except when the shares have no voting rights as stipulated in Article 179 of the Company Act.

Article 13 In respect to resolutions of the shareholders' meeting, except as otherwise provided by the Company Act, Securities and Exchange Act or other laws, a proposal will only be approved by the shareholders' meeting where the attending shareholders represent more than half of the total number of issued shares and more than half of the shareholders attending the meeting vote in favor of the proposal.

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 Chairman of the meeting and a copy shall be distributed to each shareholder within 20 days after the meeting. The recording and distribution of the proceedings may be performed in electronic format.

The distribution of the proceedings in the preceding paragraph may be done in the form of public notice.

The meeting minutes shall record the date and place of the meeting, the name of the Chairman, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. These records shall be preserved permanently during the period of the Company's existence. The retention period of signature book for both shareholders attendance and proxy attendance shall remain effective for at least one year unless otherwise provided by the Company Act.

Article 14 A shareholders' meeting is to be convened by the board of directors and the meeting shall be conducted by the Chairman. When the Chairman is on leave or for any reason is unable to exercise the powers of the chairperson, the Chairman shall appoint a director to act as his deputy. Where the Chairman does not make such a designation, the directors shall select from among themselves a proxy to serve as the chairperson.

Chapter IV Directors and Audit Committee

Article 15 (Deleted)

Article 16 The Company shall have seven to nine directors, who are elected by the shareholders from a list of candidates under the candidate nomination system for a term of three years and are eligible for re-election. The Company's shareholding ratios for all directors are regulated in accordance with the Rules and Review Procedures for Director and

Supervisor Share Ownership Ratios at Public Companies stipulated by the competent authority. The Company may purchase liability insurance for its directors through a resolution of the board of directors.

In accordance with Article 14-2 of the Securities and Exchange Act, the Company shall appoint independent directors among the aforementioned number of directors. The number of persons shall be no less than three and shall not be less than one-fifth of the number of directors. Regarding independent directors' professional qualifications, shareholding, and restrictions of concurrent positions, methods of nomination and election, and other compliance matters, shall be handled in accordance with the regulations of the securities authority.

Article 16-1 The Company shall establish an audit committee in accordance with the provisions of the Securities and Exchange Act. The audit committee shall be composed of all independent directors. The exercise of powers and related matters of the audit committee and its members are handled in accordance with relevant laws and regulations of the securities regulatory authority.

Article 17 The board of directors shall be organized by directors. A Chairman shall be elected by a majority vote with more than two-thirds of directors in attendance and with more than half of the directors present. The Chairman of the board shall represent the Company as a whole externally.

The cause of a convening of the board of directors of the Company shall be clearly stated with all directors notified seven days in advance. However, in an emergency, a meeting may be convened at any time. A convening of the board of directors meeting by the Company may need to notify the directors in writing, by e-mail, or by fax.

Article 17-1 Resolutions of the board of directors, unless otherwise stipulated by the Company Act, should be attended by more than half of the directors and agreed to by more than half of the directors present. Matters relating to the resolutions of the board of directors shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the Chairman of the meeting and a copy distributed to each director within 20 days after the meeting. The recording and distribution of the proceedings may be performed in electronic format.

The distribution of the proceedings of aforementioned paragraph may be done in the form of public notice.

Article 18 A meeting of the board of directors shall be conducted by the Company's Chairman. When the Chairman is on leave or is unable to exercise his powers for any reason, the delegated proxy shall be represented in a

manner that is in accordance with Article 208 of the Company Act.

Article 18-1 When the absence of directors reaches one-third of the total seats, the Company shall convene a by-election at an extraordinary meeting of shareholders within 60 days from the date of the occurrence. The term of office shall be limited to make up for the original term.

Article 19 Directors can authorize other directors to attend the board of directors as their proxies. However, they should issue a proxy letter in each instance stating the scope of authorization, and it shall be limited to a single proxy.

Article 20 (Deleted)

Article 21 The remuneration committee determines the remuneration of directors of the Company after considering the extent of their participation in the company's operations and the value of their contribution, and with reference to the industry standards, and then recommended to the board of directors for resolution.

The board of directors of the Company may set up other functional committees as needed for business operations.

Chapter V Managers

Article 22 The Company may appoint managers, and their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter VI Accounting

Article 23 At the end of each fiscal year, the following reports shall be prepared by the board of directors, and be submitted to the shareholders' meeting for acceptance.

1. Business Report.
2. Financial Statements.
3. Proposal for Distribution of Profits or Appropriation of Losses.

Article 24 If there is any profit in a fiscal year, the Company shall distribute no less than 1% of the profit for employees' compensation and shall distribute at a maximum of 1% of the profit as remuneration to directors, provided that the Company's accumulated losses shall have been covered in advance.

The employee compensation in the preceding paragraph may be distributed in the form of shares or in cash. A minimum of 5% of the employee compensation in the preceding paragraph shall be allocated to entry-level employees. Employees qualified to receive such compensation may include employees of the parents or subsidiaries of

the Company who is deemed to meet certain specific criteria, which shall be determined by the Board of Directors.

Article 24-1 If there is any profit in the Company's annual final accounts, it shall be distributed in the order of tax payments; offset accumulated losses in previous years; and then reserve 10% of the remaining amount as legal reserve. However, this restriction does not apply in the event that the amount of the accumulated legal reserve equals or exceeds the Company's total paid-in capital. In addition, according to the Company's operational needs and the provisions of laws and regulations, when the allocation or reverse of special reserve is utilized, the board of directors will prepare a distribution proposal discussing the distribution of cash dividends from the remaining net profits and retained earnings in previous year. When remaining profits are issued in the form of new shares, they shall be distributed after approved by a resolution from the shareholder's meeting.

If the Company is to distribute all or part of its dividends and bonuses or legal reserve and capital reserve in cash, this shall be authorized by a meeting of the board of directors with a majority of more than two-thirds of the total attendance and a majority of more than half of those in attendance vote in favor of the proposal, and then report to the shareholders' meeting for a resolution.

The Company's dividend policy depends on factors such as its financial structure, operating conditions, and capital budget, taking into account shareholders' interests and the balance of dividends. The distributable profit earnings may be retained at discretion or distributed via stock or cash. It is expected that the dividend distribution quota will be maintained between 10% and 100% of the available profit earnings for the current year. However, the proportion of cash dividend distribution shall not be less than 10% of the total dividend.

Article 25 Matters not covered in these Articles of Incorporation shall be handled in accordance with the Company Act and relevant laws and regulations.

Article 25-1 If the Company intends to cancel the public offering, a resolution of the shareholders' meeting shall be submitted. Furthermore, no change to this provision shall be made during the period of registration on the emerging stock market and during the period of listing on the TWSE/TPEX markets.

Article 26 These Articles were established on March 15, 2004,
The first revision was on April 10, 2007,
The second revision was on March 31, 2008,
The third revision was on December 24, 2010,
The fourth revision was on June 16, 2011,

The fifth revision was on March 13, 2012,
The sixth revision was on June 20, 2012,
The seventh revision was on June 7, 2016,
The eighth revision was on June 8, 2017,
The ninth revision was on June 13, 2019,
The tenth revision was on February 13, 2020,
The eleventh revision was on June 13, 2025.

*ASMedia Technology Inc.
Chairman: Ted Hsu*

Appendix 10: Procedures for Election of Directors

Article 1

Purpose

In order to provide clear procedures for the election of Directors of the ASMedia Technology Incorporated (the “**Company**”) and strengthen their supervision and management functions, the Company adopts the Procedures for Election of Directors (the “**Procedures**”) in accordance with the Company Act and relevant regulations.

Article 2

Scope

Except as otherwise provided by law or the Company’s Articles of Incorporation, the election of the Company’s Board directors shall be conducted in accordance with the Procedures.

Article 3

Competent Authority

- 3.1. Execution: The Accounting Department.
- 3.2. Amendment: The Accounting Department.

Article 4

Operating Procedures

- 4.1. The Company uses cumulative voting to elect its directors. The status of the voter’s registration record may be represented by the shareholder account number printed on the ballot paper or the attendance card number. Each shareholder is entitled to one vote per share multiplied by the number of directors to be elected. The shareholders may cast all of their votes for a single nominee or different nominees for the Board of Directors. The election of directors incorporates both independent and non-independent directors, and the numbers of different types of elected directors shall be calculated separately.
- 4.2. The election of the Company’s Board directors is through the nomination process and the shareholders’ meeting will elect the Board directors from the list of candidates. Based on the Company’s Articles of Incorporation and relevant public announcements, the number of directors to be elected will be specified. After the vote, the candidates who receive the most votes of all the

votes cast for directors will be elected as independent directors and non-independent directors separately and successively. In the case of a tie between more than two candidates and the elected number exceeds the specified number, the winner will be determined by the candidates drawing lots; the chairperson will draw lots for the candidate who does not attend the meeting.

- 4.3. Before the vote, the chairperson shall appoint a number of persons to perform the respective duties, including monitoring the election and counting the votes, and the election observers must be the shareholders.
- 4.4. The Board of Directors or the convener shall prepare the ballot papers that contain the exact number of Board directors to be elected. The Board shall specify the total number of votes on the ballot papers and distribute the ballot papers to the shareholders at the shareholders' meeting.
- 4.5. The ballot boxes will be prepared by the Board of Directors. Before the vote, the election observer(s) shall examine the boxes publicly.
- 4.6. A ballot is considered invalid under any of the following circumstances:
 - 4.6.1. The voter does not use the ballot paper prepared by the Board of Directors or the convener.
 - 4.6.2. A blank ballot paper is put in the ballot box.
 - 4.6.3. The writing on the ballot paper is indecipherable or has been altered.
 - 4.6.4. The list of candidates written on the ballot paper does not match the original list of candidates for the Board of Directors.
 - 4.6.5. Apart from the numbers of votes allocated to the candidates, the ballot paper contains other characters or words.
 - 4.6.6. The total number of votes cast by the voter exceeds the total number of votes entitled to the voter.
 - 4.6.7. The same ballot paper contains two or more than two candidates voted for.
- 4.7. After the vote, the results shall be announced on site by the chairperson, including the list of elected Board directors and the number of votes for each elected director.

The ballot papers for the above election shall be sealed and signed by the election observer(s), kept in a secure place, and preserved for at least one year. However, if a lawsuit is filed by a shareholder in accordance with Article 189 of the Company Act, the ballot papers shall be kept until the end of the lawsuit.

Article 5

Supplementary Provisions

Any matter that is not specified in the Procedures is conducted in compliance with the Company Act, the Company's Articles of Incorporation or relevant laws. The Procedures shall take effect after being submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall take effect in the same manner.

Last Revised: June 9, 2022

Appendix 11: Rules of Procedures of the Shareholders' Meeting

Article 1

Purpose

The purpose of the Rules of Procedures of the Shareholders' Meeting (the "Rules") is to ensure the procedures of shareholders' meeting have been conducted properly to protect shareholders' rights.

Article 2

Scope

Unless otherwise specified by law or the Company's Articles of Incorporation, the shareholders' meeting shall be held in accordance with the Rules.

Article 3

Competent Authority

- 3.1. Execution (of shareholders' meetings): The Accounting Department.
- 3.2. Amendment: The Accounting Department.

Article 4

Operating Procedures

- 4.1. The shareholder (or proxy) who attends a shareholders' meeting shall submit the sign-in card to complete the signing-in process, whose number of shares will be calculated according to the sign-in card. The shareholder who submits his/her sign-in card to the Company will be treated as the real owner or proxy of the card. The Company does not take responsibility to confirm the identity of the attendee in relation to the sign-in card.

The staff handling administrative affairs in a shareholders' meeting shall wear their ID badges using lanyards or armband badge holders.

- 4.2. The chairperson shall call the meeting to order when the appointed meeting time has come. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chairperson may announce a postponement, provided that no more than two such postponements for no more than a combined total of one hour may be made.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent more than one third of the total number of issued shares, a tentative resolution may be adopted pursuant to paragraph 1 of Article 175 of the Company Act. All shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. When, prior to completion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chairperson may resubmit the tentative

resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act. The attendance rate and voting at a shareholders' meeting are calculated based on the number of shares. If a shareholder proposes to count the number of attending people, the chairperson may reject the shareholder's request.

- 4.3. For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company with the scope of authorization specified.

A shareholder may issue only one proxy form and appoint only one proxy for each shareholders' meeting, and shall deliver the proxy form to the Company five days before 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 is delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights in written or electronic form, a written notice of proxy cancellation shall be submitted to the Company two business days before the shareholders' meeting. If the cancellation notice is submitted after that time, votes cast by the proxy at the meeting shall prevail.

- 4.4. The venue for a shareholders' meeting shall be in the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9:00 a.m. and no later than 3:00 p.m.
- 4.5. If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman of the Company. The Vice-Chair shall act in place of the Chairman on any occasion when the Chairman is on leave or unable to act. The Chairman shall assign a director to act when there is no Vice-Chair or when the Vice-Chair is also on leave or unable to act. If the Chairman does not assign anyone to act in place of himself, then the directors shall select one from among themselves as the chairperson.

If a shareholders' meeting is convened by a party with power 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 chairperson from among themselves.

- 4.6. The Company shall record on audio or videotape the entire proceedings of a shareholders' meeting, and keep the records for at least one year.
- 4.7. If a shareholders' meeting is convened by the Board of Directors, the meeting agenda will be set by the Board of Directors. The meeting shall proceed following the order in the agenda, and the order may not change without a resolution at the shareholders' meeting.

The preceding paragraph shall apply mutatis mutandis to a shareholders' meeting that is convened by a party with the power other than the Board of Directors.

Except by a resolution passed by the shareholders' meeting, the chairperson may not declare the meeting adjourned prior to completion of motions (including extraordinary motions) in the agendas referred to in the preceding two paragraphs.

The Company may appoint lawyers, certified public accountants or related personnel to attend the shareholders' meeting.

After the shareholders' meeting is adjourned, the shareholders may not re-elect a chairperson at the same venue or resume the meeting at another venue, unless otherwise specified by law.

- 4.8. Before shareholders in attendance speak, they must specify on a speaker's note their main points, the shareholder account number (or attendance card number), and account name. The order for the shareholders to speak is determined by the chairperson.

A shareholder in attendance who only submits a speaker's note without speaking in person will be considered not speaking. If the content uttered does not match that in the speaker's note, the former content shall prevail.

When a shareholder in attendance is speaking, the other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairperson and the shareholder that has the floor. The chairperson shall stop any violation.

- 4.9. Except with the consent of the chairperson, a shareholder may not speak more than twice on the same proposal, and each single speech may not exceed five minutes.

If the shareholder's speech violates the above rule or exceeds the scope of the agenda item, the chairperson may stop the speech.

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

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

After a shareholder in attendance has spoken, the chairperson may respond in person or assign relevant personnel to respond.

- 4.10. If the chairperson considers a resolution already has sufficient discussion and is ready for a vote, the chairperson may stop the discussion and order a vote to be taken.
- 4.11. The personnel to observe and count the vote shall be appointed by the chairperson, provided that the vote observers shall be shareholders of the Company. The results of the vote shall be announced on site and kept in record.
- 4.12. When a meeting is in progress, the chairperson may announce a break based on time considerations. If the agenda cannot be completed in one meeting, a resolution may be adopted at the shareholders' meeting to postpone or resume the meeting within five days without further notice or announcement.
- 4.13. Unless otherwise specified by the Company Act or the Company's Articles of Incorporation, the resolutions shall be passed by more than half of the shareholders in attendance.

If a motion has an amendment/alternative motion, the chairperson shall present the amendment/alternative motion together with the original motion and decide the order of them to be put to the vote. If a motion is passed, the other motions shall be deemed rejected, and hence no further vote is needed.

If a shareholder appoints a proxy to attend a shareholders' meeting, the proxy's voting rights are calculated based on relevant laws.

When the Company holds a shareholders' meeting, it may adopt the written or electronic form for shareholders to exercise the voting right. The form(s) to be adopted shall be specified in the notice of meeting. The shareholders who exercise their voting rights in written or electronic form are considered in-person attendance. However, for the extempore motions or amendments of the original proposal, they are considered to have renounced the voting rights.

- 4.14. The chairperson may direct the persons or security personnel to help keep order of the meeting. When the persons or security personnel are assigned to keep order in the meeting place, they shall wear "Keep Order" badges using armband badge holders or their ID cards.

A shareholder (or proxy) shall obey the chairperson and the persons or security personnel who keep order. For those who obstruct the meeting, the chairperson or the personnel who maintain order may exclude them from the meeting.

- 4.15. If an unforeseen event occurs during the meeting, the chairperson may make announcements to stop or suspend the meeting, and defer the meeting to a later time or date.

4.16. Any matter that is not specified in the Rules is conducted in compliance with the Company Act, the Securities and Exchange Act, the Company's Articles of Incorporation or relevant laws.

Article 5

Supplementary Provisions

The Rules shall take effect after approval of the Board of Directors and passed by the shareholders' meeting. Subsequent amendments thereto shall take effect in the same manner.

Appendix 12: Shares Held by ASMedia's Directors

1. The Company's paid-in capital is NT\$747,771,290 with 74,777,129 outstanding shares.
2. According to Article 26 of the Securities and Exchange Act, the minimum number of shares that shall be held by the entire Board of Directors is 5,982,170.
3. The following table lists the number of shares held by both the individual directors and the entire Board that are officially listed in the register of shareholders as of the record date before the 2026 Annual General Meeting of Shareholders.

April 19, 2026

Title	Name	Election Date	Number of Shares	Percentage of Shares
Chairman	Representative of ASUSTeK Computer Inc. : Hsu Shih-Chang	6/16/2023	24,457,660	32.71%
Director	Representative of ASUSTeK Computer Inc. : Shen Cheng-Lai	6/16/2023		
Director	Representative of ASUSTeK Computer Inc. : Lin Che-Wei	6/16/2023		
Director	Sheu Jin-Chuan	6/16/2023	0	0.00
Independent Director	Jan Hung-Tze	6/16/2023	0	0.00
Independent Director	Shieh Chang-Pying	6/16/2023	0	0.00
Independent Director	Wu Jing-Jyi	6/16/2023	0	0.00
Independent Director	Kin Lien-Fang	6/18/2024	0	0.00
Total shares held by the entire directors			24,457,660	32.71%