



Elite Semiconductor Microelectronics Technology Inc.

2026 Annual Shareholders' Meeting

Meeting Agenda

(Translation)

May 22, 2026

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Elite Semiconductor Microelectronics Technology Inc.

2026 Annual Shareholders' Meeting Procedure

- I. Call the Meeting to Order
- II. Chairman Remarks
- III. Reported Matters
- IV. Acknowledged Matters
- V. Discussion Matters
- VI. Extraordinary Motions
- VII. Meeting Adjourned

The chairman may decide to be voted by poll for one single proposal or to be voted by poll for all or some proposals before the extraordinary motions.

Elite Semiconductor Microelectronics Technology Inc.

2026 Annual Shareholders' Meeting Agenda

Time: 9:00 a.m., May 22, 2026 (Friday)

Place: No. 16, Daxue Rd., East Dist., Hsinchu City, Taiwan

The HO Hotel Zhu hu Hall Meeting, 1F

Held by way of: Physical Shareholders' Meeting

Chairman Remarks:

I. Reported matters:

- (1) Business report of 2025.
- (2) Report of audit committee reviews the 2025 annual accounting books and statements.
- (3) Report of 2025 distribution on employees' compensation and directors' remuneration.
- (4) Report of 2025 payment of directors' remuneration.
- (5) Report of 2025 annual cash dividend situation from earnings distribution.

II. Acknowledged matters:

- (1) Acknowledgment of 2025 business report and financial statements (Proposed by the Board of Directors. The Board of Directors, marked "BOD" below)
- (2) Acknowledgment of 2025 earnings distribution (Proposed by the BOD)

III. Discussion matters:

- (1) Amendments to the Company's Procedures for Endorsements and Guarantees (Proposed by the BOD)
- (2) Amendments to the Company's Procedures for Lending Funds to Other Parties

(Proposed by the BOD)

IV. Extraordinary motions

V. Meeting adjourned

I. Reported matters:

Item 1: Business report of 2025

Explanation: Please refer to page 8 to 11 of this handbook.

Item 2: Report of audit committee reviews the 2025 annual accounting books and statements.

Explanation: Please refer to page 12 of this handbook.

Item 3: Report of 2025 distribution on employees' compensation and directors' remuneration.

Explanation: 1. Pursuant to the "Articles of Incorporation" and profits of 2025, the Company may distribute NT\$2,733,057 on employees' compensation, 1% of profits, and the aforementioned employee compensation, should be distributed not less than 50% to grassroots employees; NT\$2,733,057 on directors' remuneration, 1% of profits, all of them will distribute in cash.

2. As mentioned above of the amount of employees' compensation, the Company may distribute NT\$2,186,500 on grassroots employees, which complies with the percentage stipulated in the regulations.

Item 4: Report of 2025 payment of directors' remuneration.

Explanation: The policies, systems, standards and structure of independent directors' and directors' remuneration, as well as the correlation between their remuneration and the responsibilities, risks, and time invested:

1. In accordance with the company's Articles of Incorporation, the remuneration of the chairman and directors is determined by the board of directors, taking into careful consideration their level of participation in the company's operations, the value of their contributions, and the average director remuneration of listed IC design companies on the TWSE/TPEX.
2. The Articles of Incorporation also stipulate that director remuneration shall not exceed 1% of the annual profit.
3. Directors who are also employees, can't participate in distribution of employees' compensation.
4. Remuneration of independent directors are paid fixed-amount monthly, and thus, their annual director remuneration won't exceed regular directors.

5. Criteria of the performance evaluation for the chairman are based on the company's annual operating indicators related to operations, corporate governance and financial results. The scope of performance evaluation of the president includes operational safety management, supervision of the implementation of financial plans, revenue management, strengthening internal control, implementation of quality assurance and management, and contribution to the company's sustainable business performance.
6. Directors' remuneration of 2025 please refer to page 32.

Item 5: Report of 2025 annual cash dividend situation from earnings distribution.

- Explanation:
1. Pursuant to the Article #24 of the "Articles of Incorporation", the Company may distribute dividends to shareholders in cash by a resolution of BOD shall be reported to the Shareholders' Meeting.
 2. The Company is proposed with a cash dividend of NT\$1 per share by a resolution of BOD in Feb. 26, 2026. Earnings Distribution Table is attached hereto as page 34.
 3. The Chairman is authorized by the BOD to determine an ex-dividend basis date, payment date, and other related matters.

II. Acknowledged matters:

Item 1: Acknowledgment of 2025 business report and financial statements.
(Proposed by the BOD)

Explanation: The preparation of the Company's 2025 financial statements has been completed, together with the business report and audit report of the unqualified opinions issued by Shu-Chian, Pai and Chien-Yu, Liu from PwC, was submitted to and reviewed by the Audit Committee, found no discrepancy.

1. Business report (please refer to page 8-11)
2. Financial statements (please refer to page 13-31)

Resolution:

Item 2: Acknowledgment of 2025 earnings distribution. (Proposed by the BOD)

Explanation:1. The Company's 2025 earnings distribution is proposed with a cash dividend of NT\$1 per share.

2. The current cash dividends are calculated according to the distribution ratio up to yuan, and rounded down for numbers less than one yuan; The total amount of the fractional amount is included into the Company's other income.
3. After the proposal has been approved in the Shareholders' Meeting, the Chairman is authorized to determine an ex-dividend basis date, payment date, and other related matters.
4. Where the dividend distribution rate of NT\$1 per share is maintained in the proposed appropriation of earnings, if, prior to the ex-dividend date, the number of outstanding shares is affected by any amendment by the competent authorities or by any change in the Company's share capital, such as the conversion of domestic convertible corporate bonds into common shares, which subsequently results in a change in the earnings distribution, the shareholders will authorize the Chairman of the BOD to exercise his or her full authority to deal with such changes.
5. 2025 earnings distribution table is attached hereto as page 34.

Resolution:

III. Discussion matters:

Item 1: Amendments to the Company's Procedures for Endorsements and Guarantees (Proposed by the BOD)

Explanation:1. To accommodate operational requirements, the Company is proposed to make partial amendments to the "Procedures for Endorsements and Guarantees" in accordance with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies"

2. The comparison table for "Procedures for Endorsements and Guarantees" before and after revision is attached hereto as page 35-43.

Resolution:

Item 2: Amendments to the Company's Procedures for Lending Funds to Other Parties (Proposed by the BOD)

- Explanation:1. To accommodate operational requirements, the Company is proposed to make partial amendments to the "Procedures for Lending Funds to Other Parties" in accordance with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies"
2. The comparison table for " Procedures for Lending Funds to Other Parties" before and after revision is attached hereto as page 44-51.

Resolution:

IV. Extraordinary Motions

V. Meeting Adjourned

Attachment I

Elite Semiconductor Microelectronics Technology Inc. Business Report

I. 2025 Business Plan Implementation and Profit Results:

In 2025, the niche memory industry experienced a turbulent year, with a pronounced contrast between a harsh first half and a recovery in the second half. At the beginning of 2025, the continued impact of global economic consumption fatigue, pressure from interest rate hikes, and geopolitical tensions resulted in a persistent economic downturn. Moreover, the overall economic uncertainty caused by the United States' proposed reciprocal tariffs, together with the sharp appreciation of the Taiwan dollar, brought about an extremely severe operating environment for the niche memory industry in the first half of the year. Fortunately, the rapid expansion of AI applications drove a swift growth in demand for HBM memory, which quickly occupied the vast majority of global production capacity and indirectly created a capacity shortfall in niche memory. This development in the second half of the year led to a price recovery for niche DRAM products that gradually spread from DDR to DRAM products such as DDR3 and DDR2, then NOR and NAND flash memory. At the same time, the Taiwan dollar recovered to a relatively stable level in the second half of the year, alleviating the Company's operational pressure in 2025. This upturn in the niche memory market is expected to continue into 2026.

In the second half of the year, the Company benefited from a temporary price rebound and effective cost control. Revenue reached NT\$14.575 billion in 2025, an increase of 8.08% from NT\$13.485 billion in 2024. The gross profit margin was 17.05%, a significant improvement from 12.11% in the prior year. After-tax net income totaled NT\$244 million, compared with NT\$505 million in 2024; annual operating profits declined due to weak market conditions in the first half of 2025. Earnings per share were NT\$0.87.

At the beginning of 2023, OpenAI emerged, captivating the world and igniting global enthusiasm for AI. This prompted substantial investments in manpower and resources to develop AI-related products and applications. Research and development in generative AI and large language models (LLMs) have become the most critical projects for major international companies in recent years, including Microsoft, Google, Meta, and China's leading e-commerce and information groups, which have successively launched enterprise and consumer solutions. The research and development of LLMs has advanced rapidly and require extremely high computational power in conjunction with development, necessitating not only high-speed main chips but also high-bandwidth memory (HBM) for efficient operation. HBM paired with AI main chips starts at a capacity of 64GB, with the highest exceeding 200GB. The generative AI boom is expected to drive significant memory demand growth in the coming years. In particular, at the end of 2024, the open-source system proposed by DeepSeek fundamentally disrupted the AI landscape and prompted AI development to enter an era of prolific innovation. After 2026, in addition to training LLMs, development will shift to AI inference, with the robust memory demand expected to continue growing.

To achieve environmental sustainability, electric vehicles (EVs) are expected to sustain a high rate of growth, with the share of automotive semiconductors expected to increase. The Company has obtained ISO 26262 safety certification and several products have been certified by automotive manufacturers, demonstrating our commitment to advancing automotive electronics. In the coming years, revenue from automotive semiconductors is expected to grow year over year.

As regards power IC and analog IC products, product lines are becoming more and more comprehensive after years of hard work and cultivation. The products have gained the recognition of large customers, and in particular, the market share of audio amplifiers in the TV market has been on the rise. In 2025, demand slowed down and prices declined due to the global economic downturn, weak consumption, and unfavorable exchange rates, resulting in a revenue decline of 20.3%. Looking ahead to 2026, audio amplifiers will thrive in the South Korean television market. However, the television market in mainland China is facing intense competition from domestic alternatives. It is estimated that operations in 2026 will experience a slight growth in shipment volume and revenue.

Looking ahead, Elite Semiconductor Microelectronics Technology Inc. (ESMT) will continue to uphold the philosophy of sustainable business operations, consistently focusing on the equity and expectations of stakeholders. We emphasize the impact of environmental, social, and governance factors on our operations, monitor international developments and climate change-related disasters, and remain committed to supporting the underprivileged while pursuing a harmonious society. In line with the sustainable development blueprint outlined by regulatory authorities, we aim to fulfill our sustainability commitments and corporate social responsibilities. Grounded in our core values, we will continue to develop new technologies and innovative products, aspiring to become a top global supplier and partner to achieve the goals of corporate sustainability and social well-being.

II. 2026 Business Plan

1. Business Strategy

- (1) Expand the R&D team to enhance the potentials and increase relevant equipment expenditures to improve efficiency.
- (2) Expand 25nm/21nm low-density niche DRAM memory product lines such as DDR4, LP DDR4, DDR3, LP DDR3, DDR2, LP DDR2, etc.
- (3) Accelerate the R&D of 19nm DRAM and begin mass production.
- (4) Completed the mass production introduction of 19nm/40nm NAND products.
- (5) Accelerate the expansion of MCP, eMCP and eMMC production line.
- (6) Promoted the aiPIM architecture as a solution for Edge AI computing.
- (7) Expand the 50nm NOR Flash product line and business in full force.
- (8) Expand the niche memory product line for automotive applications.
- (9) Accelerate the research and development of audio amplifier IC and power IC product lines.

- (10) Expand non-memory product lines, such as IoT/AIoT Wireless IC/Solutions, Motor Drive IC, and Sensor IC (Temperature/Photo).
- (11) Maintain a stable financial structure.

2.Sales Volume Forecast and Its Basis

The start of 2026 saw strong semiconductor performance globally, led most notably by gains from major memory chip manufacturers. As AI-related demand continued to increase, market demand exceeded supply, with the widening imbalance intensifying expectations for rising memory prices. In particular, demand for dynamic random-access memory (DRAM) from AI data centers was especially strong. Market research firms noted that memory prices had already exhibited significant increases in 2025 and had forecast that prices would continue to rise through the second quarter of 2026, with cumulative gains reaching up to 40%. The recent upward trend in the semiconductor sector was driven mainly by the memory market rather than by logic chips. Strong AI workload demand, coupled with relatively constrained supply—especially for high-bandwidth memory (HBM)—pushed prices higher and lifted market sentiment. The improved profitability outlook for the memory market further supported gains across the semiconductor supply chain. In this rapidly changing market environment, it is essential to maintain sharp market insight and to respond nimbly to rapidly shifting market conditions.

The outlook for the global electric vehicle (EV) market became more conservative in 2026. Policy shifts and the phase-out of subsidies caused a marked slowdown in electric vehicle sales growth in major markets. According to BNEF's estimate, the global year-over-year growth rate for passenger EVs in 2026 was only 12%, substantially lower than 23% in 2025. The Company is actively positioning itself in the EV memory market, and as the EV market takes off, it is expected to drive the Company's performance growth.

Additionally, the Company is proactively expanding research and development in other IC design fields, such as Wireless SOC IC, Motor Driver IC, and Sensor IC (including temperature and light sensor IC), with expectations of yielding results within the next two to three years.

3.Policies on Production and Marketing

- (1) Strengthen the partnership with wafer suppliers and post-production outsourcers to maintain stable production capacity and supply.
- (2) Strengthen the promotion of SOC Memory, NOR Flash, NAND Flash and MCP/eMCP business.
- (3) Provide cost structure and quality superior to peers and expand the market share in domestic and foreign markets.
- (4) Strengthen the interactive relationship with customers and distributors and expand the application fields of new products to increase business sales.

III. Future Development Strategies of the Company and Impacts of the External Competition Environment, Regulatory Environment, and the Overall Business Environment

In the first quarter of 2026, DRAM manufacturers shifted production capacity toward advanced process nodes and server and HBM applications to support AI server demand, causing a severe tightening of supply in the rest of the market. The wave of server deployments driven by LLM computing power continued to sustain procurement by cloud service suppliers; since the end of 2025, industry players have consistently released pull-in orders or additional demand for server DRAM to manufacturers. Because of stronger past transaction records and a more favorable demand outlook, they obtained a larger year-on-year share of bit supply from manufacturers; therefore, with manufacturers' inventory levels nearly depleted, shipment growth could rely only on increased output from wafer fabs, which exacerbated the supply shortage. It is therefore anticipated that manufacturers will actively raise server DRAM prices in the first quarter of 2026. Amid overall DRAM supply tightness, consumer DRAM customers are willing to pay higher prices in exchange for priority supply from manufacturers for the first quarter to reduce the risk of future shortages. Under such market conditions, strengthening technological capabilities, accelerating new product development, and continuously reducing costs will be essential to addressing future competition.

Our company specializes in low-density niche memory, which is increasingly expanding application and become an indispensable electronic component in technological products. It is expected that global demand for niche memory in tech products will continue to grow in 2026. To support the market demand, our company will continue to enhance new product development, focusing on high-integration, high-speed, and low-power memory IC products, known good die (KGD), NOR and NAND flash, as well as MCP/eMCP/eMMC businesses. Additionally, we will accelerate R&D in analog IC and mixed-signal integrated circuits, including product lines such as audio amplifiers, power management, IoT/AIoT wireless communication, and temperature/light sensor IC, to enhance product competitiveness and meet diverse customer needs. Furthermore, our company aims to swiftly enter the global supply chain for advanced safety systems in automotive electronics, establishing a stronger foothold in future competition and maximizing income for the company.

The Company's current operations are in compliance with the relevant existing laws and regulations of domestic and foreign reinvestment countries. The management team will also continue to pay close attention to any changes in policies and laws that may affect the Company's finances and business, as a reference for operations. In addition, the Company also cooperates with professional organizations, pays close attention to the development of relevant laws and regulations, and adjusts strategies to meet the needs of operations in a timely manner. In other words, the Company is able to timely grasp and respond to important domestic and foreign policy and legal changes.

Chairman of the Board:
Ming-Chien, Chang

President:
Ming-Chien, Chang

Accounting Officer:
Hui-Wen, Cheng

Attachment II

Audit Committee's Review Report

The BOD has prepared business report, financial statements, and proposal for earnings distribution of the Company for the year 2025. The Certified Public Accountant firm of PricewaterhouseCoopers has audited the financial statements and issued an audit report relating to the financial statements. The business report, financial statements, and proposal for earnings distribution have been reviewed and determined to be correct and accurate by the Audit Committee of the Elite Semiconductor Microelectronics Technology Inc. We hereby report to the shareholders as described above in accordance with relevant requirements of the Securities and Exchange Act and the Company Act.

To: 2026 Annual General Shareholders' Meeting of Elite Semiconductor Microelectronics Technology Inc.

Elite Semiconductor Microelectronics Technology Inc.
Convener of the Audit Committee: William W. Shen

February 26, 2026

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Elite Semiconductor Microelectronics Technology Inc.

Opinion

We have audited the accompanying parent company only balance sheets of Elite Semiconductor Microelectronics 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, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only 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 *Auditor's responsibilities for the audit of the parent company only financial statements* section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountants 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:

Allowance for inventory valuation losses

Description

Refer to Note 4(13) for accounting policies on inventory valuation, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to inventory valuation, and Note 6(5) for details of inventories. As at December 31, 2025, the Company's inventories and allowance for inventory valuation losses amounted to NT\$7,128,684 thousand and NT\$48,154 thousand, respectively.

The Company is primarily engaged in researching, developing, manufacturing, selling integrated circuits. The Company recognises inventories at the lower of cost and net realisable value. An allowance for inventory valuation losses is provided for those inventories aged over a certain period and those individually identified

as obsolete or damaged. As the estimation of net realisable value for individually obsolete or damaged inventories is subject to management's judgment, we considered the allowance for inventory valuation losses a key audit matter.

How our audit addressed the matter

We have performed primary audit procedures for the above matter, including assessing the reasonability of the policies and procedures adopted to provide for inventory losses based on our understanding of the Company's operations and industry, validating the appropriateness of relevant information in the inventory aging report utilised by the Company, and evaluating and testing the reasonability of estimation of net realisable value. We then evaluated the reasonableness of the allowance for inventory valuation losses provided by the Company.

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 parent company only financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

- A. 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.
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
 - C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 auditor's 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - E. 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.
 - F. Obtain sufficient appropriate audit evidence regarding the 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 parent company only 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 auditor's 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.

Shu-Chien Pai

Liu, Chien-Yu

For and on behalf of PricewaterhouseCoopers, Taiwan

February 26, 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.

ELITE SEMICONDUCTOR MICROELECTRONICS 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)	\$ 4,118,604	24	\$ 4,057,284	23
1110	Financial assets at fair value through profit or loss - current	6(2)	2,700	-	100	-
1150	Notes receivable, net		-	-	127	-
1170	Accounts receivable, net	6(4)	2,123,043	13	1,381,723	8
1200	Other receivables		93,612	1	96,007	-
1210	Other receivables-related parties	7(2)	20,067	-	19,622	-
1220	Current income tax assets		19,286	-	23,402	-
130X	Inventories	6(5)	7,080,530	42	7,932,463	45
1410	Prepayments		344,627	2	897,441	5
1470	Other current assets		348	-	263	-
11XX	Total current assets		13,802,817	82	14,408,432	81
Non-current assets						
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	-	-	9,590	-
1550	Investments accounted for using equity method	6(6)	790,517	5	822,440	5
1600	Property, plant and equipment	6(7) and 8	1,804,955	11	1,773,849	10
1755	Right-of-use assets	6(8)	97,690	1	91,463	-
1760	Investment property, net	6(9)	12,852	-	13,822	-
1780	Intangible assets	6(10)	57,904	-	162,049	1
1840	Deferred income tax assets	6(27)	94,755	-	123,032	1
1900	Other non-current assets	6(11) and 8	191,070	1	332,745	2
15XX	Total non-current assets		3,049,743	18	3,328,990	19
1XXX	Total assets		\$ 16,852,560	100	\$ 17,737,422	100

(Continued)

ELITE SEMICONDUCTOR MICROELECTRONICS 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						
2100	Short-term borrowings	6(12)	\$ 1,270,000	8	\$ 1,600,000	9
2130	Contract liabilities - current	6(20)	21,323	-	16,354	-
2150	Notes payable		2,529	-	-	-
2170	Accounts payable		2,230,747	13	2,073,109	12
2180	Accounts payable - related parties	7(2)	17,622	-	265,413	1
2200	Other payables	6(14) and 7(2)	642,337	4	808,171	5
2280	Lease liabilities - current		17,014	-	13,882	-
2320	Long-term liabilities, current portion	6(13)(15)	1,267,795	8	231,200	1
2399	Other current liabilities, others		8,624	-	8,226	-
21XX	Total current liabilities		5,477,991	33	5,016,355	28
Non-current liabilities						
2530	Bonds payable	6(13)	-	-	962,721	5
2540	Long-term borrowings	6(15)	764,883	5	1,049,700	6
2550	Provisions for liabilities -non-current		29,095	-	21,781	-
2570	Deferred income tax liabilities	6(27)	21,981	-	28,022	-
2580	Lease liabilities - non-current		82,130	-	79,490	1
2600	Other non-current liabilities		189,418	1	193,272	1
25XX	Total non-current liabilities		1,087,507	6	2,334,986	13
2XXX	Total Liabilities		6,565,498	39	7,351,341	41
Equity						
	Share capital	6(17)				
3110	Common stock		2,861,722	17	2,861,722	16
	Capital surplus	6(18)				
3200	Capital surplus		510,673	3	503,985	3
	Retained earnings	6(19)				
3310	Legal reserve		2,169,006	13	2,118,375	12
3320	Special reserve		27,777	-	36,380	-
3350	Unappropriated retained earnings		4,950,226	29	5,033,456	29
	Other equity interest					
3400	Other equity interest		(69,220)	-	(27,776)	-
3500	Treasury shares	6(17)	(163,122)	(1)	(140,061)	(1)
3XXX	Total equity		10,287,062	61	10,386,081	59
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	Total liabilities and equity		\$ 16,852,560	100	\$ 17,737,422	100

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

ELITE SEMICONDUCTOR MICROELECTRONICS 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 (LOSSES) PER SHARE)

		Year ended December 31			
Items	Notes	2025		2024	
		AMOUNT	%	AMOUNT	%
4000 Operating revenue	6(20)	\$ 14,575,272	100	\$ 13,485,168	100
5000 Operating costs	6(5)(25)(26) and 7(2)	(12,157,820)	(84)	(11,925,360)	(88)
5950 Gross profit		<u>2,417,452</u>	<u>16</u>	<u>1,559,808</u>	<u>12</u>
Operating expenses	6(25)(26) and 7(2)				
6100 Selling expenses		(324,783)	(2)	(305,088)	(2)
6200 General and administrative expenses		(279,928)	(2)	(277,922)	(2)
6300 Research and development expenses		(1,542,638)	(11)	(1,451,487)	(11)
6000 Total operating expenses		(2,147,349)	(15)	(2,034,497)	(15)
6900 Operating profit (loss)		<u>270,103</u>	<u>1</u>	<u>474,689</u>	<u>(3)</u>
Non-operating income and expenses					
7100 Interest income	6(21)	84,172	1	108,717	1
7010 Other income	6(22) and 7(2)	82,475	1	83,160	1
7020 Other gains and losses	6(23)	(108,898)	(1)	883,456	6
7050 Finance costs	6(24)	(82,672)	(1)	(71,109)	(1)
7070 Share of profit of associates and joint ventures accounted for using equity method	6(6)	<u>22,660</u>	<u>-</u>	<u>(1,210)</u>	<u>-</u>
7000 Total non-operating income and expenses		(2,263)	-	1,003,014	7
7900 Profit before income tax		267,840	1	528,325	4
7950 Income tax expense	6(27)	(22,715)	-	(23,210)	-
8200 Profit for the year		<u>\$ 245,125</u>	<u>1</u>	<u>\$ 505,115</u>	<u>4</u>
Components of other comprehensive income (loss)-net					
Other comprehensive income (loss) components that will not be reclassified to profit or loss					
8311 Remeasurement of defined benefit plans	6(16)	(\$ 155)	-	\$ 1,198	-
8316 Unrealised (losses) gains from investments in equity instruments measured at fair value through other comprehensive income	6(3)	(9,590)	-	(1,870)	-
8330 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		(29,982)	-	(1,870)	-
Other comprehensive income (loss) components that will be reclassified to profit or loss					
8361 Financial statements translation differences of foreign operations		(2,217)	-	8,818	-
8380 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		<u>345</u>	<u>-</u>	<u>3,526</u>	<u>-</u>
8300 Other comprehensive (loss) income for the year-net		(\$ 41,599)	-	\$ 9,802	-
8500 Total comprehensive income for the year		<u>\$ 203,526</u>	<u>1</u>	<u>\$ 514,917</u>	<u>4</u>
Earnings per share (in dollars)					
9750 Basic earnings per share	6(28)	\$ 0.87		\$ 1.80	
9850 Diluted earnings per share		<u>\$ 0.87</u>		<u>\$ 1.79</u>	

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

ELITE SEMICONDUCTOR MICROELECTRONICS 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		Treasury shares	Total equity	
		Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations			Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income
2024										
Balance at January 1, 2024		\$ 2,861,711	\$ 487,274	\$ 2,118,375	\$ 46,310	\$ 4,688,916	\$ -	(\$ 36,380)	(\$ 144,468)	\$ 10,021,738
Profit for the year		-	-	-	-	505,115	-	-	-	505,115
Other comprehensive income (loss) for the year		-	-	-	-	1,198	12,344	(3,740)	-	9,802
Total comprehensive income (loss) for the year		-	-	-	-	506,313	12,344	(3,740)	-	514,917
Distribution of 2023 earnings:	6(19)									
Cash dividends of ordinary shares		-	-	-	-	(171,703)	-	-	-	(171,703)
Reversal of special reserve		-	-	-	(9,930)	9,930	-	-	-	-
Disposal of parent company's share by a subsidiary recognised as treasury share	6(18)	-	11,544	-	-	-	-	-	4,407	15,951
Recognition of changes in ownership interests in subsidiaries - cash dividends distributed by subsidiaries	6(18)	-	1,601	-	-	-	-	-	-	1,601
Adjustments of capital surplus for Company's cash dividends received by subsidiaries	6(18)	-	3,265	-	-	-	-	-	-	3,265
Change in equity of associates and joint ventures accounted for using equity method	6(18)	-	139	-	-	-	-	-	-	139
Expired cash dividends transferred to capital surplus	6(18)	-	79	-	-	-	-	-	-	79
Conversion of convertible bonds	6(13)(17)(18)	11	83	-	-	-	-	-	-	94
Balance at December 31, 2024		<u>\$ 2,861,722</u>	<u>\$ 503,985</u>	<u>\$ 2,118,375</u>	<u>\$ 36,380</u>	<u>\$ 5,033,456</u>	<u>\$ 12,344</u>	<u>(\$ 40,120)</u>	<u>(\$ 140,061)</u>	<u>\$ 10,386,081</u>
2025										
Balance at January 1, 2025		\$ 2,861,722	\$ 503,985	\$ 2,118,375	\$ 36,380	\$ 5,033,456	\$ 12,344	(\$ 40,120)	(\$ 140,061)	\$ 10,386,081
Profit for the year		-	-	-	-	245,125	-	-	-	245,125
Other comprehensive loss for the year		-	-	-	-	(155)	(1,872)	(39,572)	-	(41,599)
Total comprehensive income (loss) for the year		-	-	-	-	244,970	(1,872)	(39,572)	-	203,526
Distribution of 2024 earnings:	6(19)									
Legal reserve appropriated		-	-	50,631	-	(50,631)	-	-	-	-
Cash dividends of ordinary shares		-	-	-	-	(286,172)	-	-	-	(286,172)
Reversal of special reserve		-	-	-	(8,603)	8,603	-	-	-	-
Acquisition of parent company's share by subsidiary recognised as treasury shares		-	-	-	-	-	-	-	(23,061)	(23,061)
Adjustments of capital surplus for Company's cash dividends received by subsidiaries	6(18)	-	5,672	-	-	-	-	-	-	5,672
Change in equity of associates and joint ventures accounted for using equity method	6(18)	-	975	-	-	-	-	-	-	975
Expired cash dividends transferred to capital surplus	6(18)	-	41	-	-	-	-	-	-	41
Balance at December 31, 2025		<u>\$ 2,861,722</u>	<u>\$ 510,673</u>	<u>\$ 2,169,006</u>	<u>\$ 27,777</u>	<u>\$ 4,950,226</u>	<u>\$ 10,472</u>	<u>(\$ 79,692)</u>	<u>(\$ 163,122)</u>	<u>\$ 10,287,062</u>

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

ELITE SEMICONDUCTOR MICROELECTRONICS TECHNOLOGY INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Year ended December 31	
	Notes	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 267,840	\$ 528,325
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(7)(8)(9)(25)	366,190	444,084
Amortisation	6(10)(25)	169,844	153,445
Net gain on financial assets at fair value through profit or loss	6(2)(23)	(2,600)	(473)
Interest expense	6(24)	82,672	71,109
Interest income	6(21)	(84,172)	(108,717)
Share of profit of associates and joint ventures accounted for using equity method	6(6)	(22,660)	1,210
Gains on disposals of property, plant and equipment	6(23)	-	(56)
Gain on reversal of onerous contracts	6(23)	-	(530,888)
Gains on lease modifications	6(23)	(907)	(24)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit and loss		-	63,813
Notes receivable		127	(127)
Accounts receivable		(741,320)	(249,679)
Other receivables		4,040	(3,189)
Other receivables - related parties		(445)	5,578
Inventories		851,933	(1,056,186)
Prepayments		551,554	(502,988)
Other current assets		(85)	2,599
Other non-current assets		147,283	840,046
Changes in operating liabilities			
Contract liabilities		4,969	11,689
Notes payable		2,529	(2,178)
Accounts payable		157,638	(114,479)
Accounts payable-related parties		(247,791)	225,432
Other payables		(61,076)	26,996
Provisions for liabilities		-	(2,611)
Other current liabilities		398	331
Other non-current liabilities		(5,052)	(150,197)
Cash inflow (outflow) generated from operations		1,440,909	(347,135)
Interest received		82,527	118,751
Interest paid		(59,870)	(50,627)
Income taxes refunded		3,637	292,467
Net cash flows from operating activities		<u>1,467,203</u>	<u>13,456</u>

(Continued)

ELITE SEMICONDUCTOR MICROELECTRONICS TECHNOLOGY INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Year ended December 31	
	Notes	2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at amortised cost		\$ -	(\$ 33,886)
Proceeds from disposal of financial assets at amortised cost		-	65,677
Return of capital from investee accounted for under the equity method	6(6)	-	435,201
Acquisition of property, plant and equipment	6(29)	(395,520)	(400,642)
Proceeds from disposal of property, plant and equipment		-	400
Dividends received		6,315	21,113
Acquisition of intangible assets	6(10)(29)	(152,907)	(110,727)
(Increase) decrease in refundable deposits		(886)	920,926
Net cash flows (used in) from investing activities		(542,998)	898,062
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Decrease in short-term borrowings	6(29)	(330,000)	(1,020,000)
Proceeds from long-term borrowings	6(29)	-	680,000
Repayments of long-term borrowings	6(29)	(231,200)	(42,500)
Repayment of lease liabilities	6(29)	(16,597)	(13,201)
Increase (decrease) in guarantee deposit received	6(29)	1,043	(113)
Cash dividends paid	6(19)	(286,172)	(171,703)
Expired cash dividends	6(18)	41	79
Net cash flows used in financing activities		(862,885)	(567,438)
Net increase in cash and cash equivalents		61,320	344,080
Cash and cash equivalents at beginning of year	6(1)	4,057,284	3,713,204
Cash and cash equivalents at end of year	6(1)	\$ 4,118,604	\$ 4,057,284

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Elite Semiconductor Microelectronics Technology Inc.

Opinion

We have audited the accompanying consolidated balance sheets of Elite Semiconductor Microelectronics Technology Inc. and its 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, 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 *Auditor's 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 Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 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:

Allowance for inventory valuation losses

Description

Refer to Note 4(13) for accounting policies on inventory valuation, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to inventory valuation, and Note 6(5) for details of inventories. As at December 31, 2025, the Group's inventories and allowance for inventory valuation losses amounted to NT\$7,129,974 thousand and NT\$48,154 thousand, respectively.

The Group is primarily engaged in researching, developing, manufacturing, selling of integrated circuits. The Group recognises inventories at the lower of cost and net realisable value. An allowance for inventory valuation losses is provided for those inventories aged over a certain period and those individually identified as obsolete or damaged. As the estimation of net realisable value for individually obsolete or damaged inventories is subject to management's judgment, we considered the allowance for inventory valuation losses a key audit matter.

How our audit addressed the matter

We have performed primary audit procedures for the above matter, including assessing the reasonability of the policies and procedures adopted to provide for inventory losses based on our understanding of the Group's operations and industry, validating the appropriateness of relevant information in the inventory aging report utilised by the Group, and evaluating and testing the reasonability of estimation of net realisable value. We then evaluated the reasonableness of the allowance for inventory valuation losses provided by the Group.

Other matter—Parent company only financial reports

We have audited and expressed an unmodified opinion on the parent company only financial statements of Elite Semiconductor Microelectronics Technology Inc. as at and for the years ended December 31, 2025 and 2024.

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

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

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

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

Auditor's responsibilities for the audit of the consolidated financial statements

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

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

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

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

- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- E. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's 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.

Shu-Chien Pai

Liu, Chien-Yu

For and on behalf of PricewaterhouseCoopers, Taiwan

February 26, 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.

ELITE SEMICONDUCTOR MICROELECTRONICS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets			December 31, 2025		December 31, 2024			
			AMOUNT	%	AMOUNT	%		
Current assets								
1100	Cash and cash equivalents	6(1)	\$	4,526,863	27	\$	4,485,019	25
1110	Financial assets at fair value through profit or loss - current	6(2)		7,396	-		2,644	-
1150	Notes receivable, net			-	-		127	-
1170	Accounts receivable, net	6(4)		2,211,845	13		1,432,658	8
1200	Other receivables			94,749	1		98,174	1
1220	Current income tax assets			20,979	-		23,402	-
130X	Inventories	6(5)		7,081,820	42		7,936,970	45
1410	Prepayments			349,596	2		902,879	5
1470	Other current assets			354	-		263	-
11XX	Total current assets			14,293,602	85		14,882,136	84
Non-current assets								
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)		28,170	-		67,742	-
1550	Investments accounted for using equity method	6(6)		145,522	1		144,615	1
1600	Property, plant and equipment	6(7) and 8		1,859,811	11		1,834,088	10
1755	Right-of-use assets	6(8)		109,835	1		108,141	1
1760	Investment property, net	6(9)		12,852	-		13,822	-
1780	Intangible assets	6(10)		57,904	-		162,049	1
1840	Deferred income tax assets	6(27)		94,755	1		123,032	1
1900	Other non-current assets	6(11) and 8		194,501	1		336,040	2
15XX	Total non-current assets			2,503,350	15		2,789,529	16
1XXX	Total assets		\$	16,796,952	100	\$	17,671,665	100

(Continued)

ELITE SEMICONDUCTOR MICROELECTRONICS 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								
2100	Short-term borrowings	6(12)	\$	1,270,000	8	\$	1,600,000	9
2130	Contract liabilities - current	6(20)		21,323	-		16,354	-
2150	Notes payable			2,545	-		-	-
2170	Accounts payable			2,342,220	14		2,385,536	14
2200	Other payables	6(14)		600,806	4		772,953	5
2230	Current income tax liabilities			1,753	-		2,326	-
2280	Lease liabilities - current			25,036	-		23,257	-
2320	Long-term liabilities, current portion	6(13)(15)		1,267,795	7		231,200	1
2399	Other current liabilities, others			10,174	-		10,017	-
21XX	Total current liabilities			5,541,652	33		5,041,643	29
Non-current liabilities								
2530	Bonds payable	6(13)		-	-		962,721	5
2540	Long-term borrowings	6(15)		764,883	5		1,049,700	6
2550	Provisions for liabilities - non-current			29,095	-		21,781	-
2570	Deferred income tax liabilities	6(27)		21,981	-		28,022	-
2580	Lease liabilities - non-current			86,473	-		87,085	1
2600	Other non-current liabilities			189,332	1		193,236	1
25XX	Total non-current liabilities			1,091,764	6		2,342,545	13
2XXX	Total Liabilities			6,633,416	39		7,384,188	42
Equity attributable to owners of parent								
	Share capital	6(17)						
3110	Common stock			2,861,722	17		2,861,722	16
	Capital surplus	6(18)						
3200	Capital surplus			510,673	2		503,985	3
	Retained earnings	6(19)						
3310	Legal reserve			2,169,006	13		2,118,375	12
3320	Special reserve			27,777	-		36,380	-
3350	Unappropriated retained earnings			4,950,226	30		5,033,456	29
	Other equity interest							
3400	Other equity interest		(	69,220)	-	(	27,776)	-
3500	Treasury shares	6(17)	(	163,122)	(1)	(	140,061)	(1)
31XX	Total equity attributable to owners of the parent			10,287,062	61		10,386,081	59
36XX	Non-controlling interests		(	123,526)	-	(	98,604)	(1)
3XXX	Total equity			10,163,536	61		10,287,477	58
	Significant contingent liabilities and unrecognised contract commitments	9						
	Significant events after the balance sheet date	11						
3X2X	Total liabilities and equity		\$	16,796,952	100	\$	17,671,665	100

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

ELITE SEMICONDUCTOR MICROELECTRONICS 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)

			Year ended December 31			
			2025		2024	
Items	Notes		AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(20)	\$ 14,575,272	100	\$ 13,485,168	100
5000	Operating costs	6(5)(25)(26)	(12,089,519)	(83)	(11,852,549)	(88)
5950	Gross profit		<u>2,485,753</u>	<u>17</u>	<u>1,632,619</u>	<u>12</u>
	Operating expenses	6(25)(26)				
6100	Selling expenses		(317,732)	(2)	(296,963)	(2)
6200	General and administrative expenses		(281,914)	(2)	(279,748)	(2)
6300	Research and development expenses		(1,541,540)	(11)	(1,450,799)	(11)
6000	Total operating expenses		(2,141,186)	(15)	(2,027,510)	(15)
6900	Operating profit (loss)		<u>344,567</u>	<u>2</u>	<u>(394,891)</u>	<u>(3)</u>
	Non-operating income and expenses					
7100	Interest income	6(21)	90,540	1	116,541	1
7010	Other income	6(22)	23,191	-	15,325	-
7020	Other gains and losses	6(23)	(110,553)	(1)	847,583	6
7050	Finance costs	6(24)	(82,889)	-	(71,427)	-
7060	Share of profit of associates and joint ventures accounted for using equity method	6(6)	<u>5,193</u>	<u>-</u>	<u>17,716</u>	<u>-</u>
7000	Total non-operating income and expenses		(74,518)	-	925,738	7
7900	Profit before income tax		<u>270,049</u>	<u>2</u>	<u>530,847</u>	<u>4</u>
7950	Income tax expense	6(27)	(25,699)	(1)	(26,208)	-
8200	Profit for the year		<u>\$ 244,350</u>	<u>1</u>	<u>\$ 504,639</u>	<u>4</u>
	Components of other comprehensive (loss) income-net					
	Other comprehensive (loss) income components that will not be reclassified to profit or loss					
8311	Remeasurements of defined benefit plans	6(16)	(\$ 155)	-	\$ 1,198	-
8316	Unrealised losses from investments in equity instruments measured at fair value through other comprehensive income	6(3)	(39,572)	-	(3,740)	-
	Other comprehensive (loss) income components that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operation		(1,872)	-	12,344	-
8300	Other comprehensive (loss) income for the year-net		(\$ 41,599)	-	\$ 9,802	-
8500	Total comprehensive income for the year		<u>\$ 202,751</u>	<u>1</u>	<u>\$ 514,441</u>	<u>4</u>
	Profit (loss) attributable to:					
8610	Owners of the parent		<u>\$ 245,125</u>	<u>1</u>	<u>\$ 505,115</u>	<u>4</u>
8620	Non-controlling interest		(\$ 775)	-	(\$ 476)	-
	Total comprehensive income (loss) attributable to:					
8710	Owners of the parent		<u>\$ 203,526</u>	<u>1</u>	<u>\$ 514,917</u>	<u>4</u>
8720	Non-controlling interest		(\$ 775)	-	(\$ 476)	-
	Earnings per share (in dollars)	6(28)				
9750	Basic earnings per share		<u>\$ 0.87</u>		<u>\$ 1.80</u>	
9850	Diluted earnings per share		<u>\$ 0.87</u>		<u>\$ 1.79</u>	

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

ELITE SEMICONDUCTOR MICROELECTRONICS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Equity attributable to owners of the parent							Non-controlling interest	Total equity		
	Notes	Retained earnings			Other equity interest						
		Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation difference of foreign operations			Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	
2024											
Balance at January 1, 2024		\$ 2,861,711	\$ 487,274	\$ 2,118,375	\$ 46,310	\$ 4,688,916	\$ -	(\$ 36,380)	\$ 10,021,738	(\$ 101,646)	\$ 9,920,092
Profit for the year		-	-	-	-	505,115	-	-	505,115	(476)	504,639
Other comprehensive income (loss) for the year		-	-	-	-	1,198	12,344	(3,740)	-	-	9,802
Total comprehensive income (loss) for the year	6(19)	-	-	-	-	506,313	12,344	(3,740)	514,917	(476)	514,441
Distribution of 2023 earnings		-	-	-	-	-	-	-	-	-	-
Cash dividends of ordinary shares		-	-	-	-	(171,703)	-	-	(171,703)	-	(171,703)
Reversal of special reserve		-	-	-	(9,930)	9,930	-	-	-	-	-
Disposal of parent company's share by a subsidiary recognised as treasury share	6(18)	-	-	-	-	-	-	-	-	-	-
Recognition of changes in ownership interests in subsidiaries - cash dividends distributed by subsidiaries	6(18)	-	11,544	-	-	-	-	-	15,951	22,153	38,104
Adjustment of capital surplus for company's cash dividends received by subsidiaries	6(18)	-	1,601	-	-	-	-	-	1,601	(23,170)	(21,569)
Changes in equity of associates and joint ventures accounted for using equity method	6(18)	-	3,265	-	-	-	-	-	3,265	4,535	7,800
Expired cash dividends transferred to capital surplus	6(18)	-	139	-	-	-	-	-	139	-	139
Conversion of convertible bonds		-	79	-	-	-	-	-	79	-	79
Balance at December 31, 2024	6(13)(17)(18)	11	83	2,118,375	36,380	5,033,456	12,344	(\$ 40,120)	10,386,081	(\$ 98,604)	10,287,477
2025											
Balance at January 1, 2025		\$ 2,861,722	\$ 503,985	\$ 2,118,375	\$ 36,380	\$ 5,033,456	\$ 12,344	(\$ 40,120)	\$ 10,386,081	(\$ 98,604)	\$ 10,287,477
Profit (loss) for the year		-	-	-	-	245,125	-	(39,572)	245,125	(775)	244,350
Other comprehensive income (loss) for the year		-	-	-	-	(155)	(1,872)	(39,572)	(41,599)	-	(41,599)
Total comprehensive income (loss) for the year		-	-	-	-	244,970	(1,872)	(39,572)	203,526	(775)	202,751
Distribution of 2024 earnings	6(19)	-	-	-	-	-	-	-	-	-	-
Legal reserve appropriated		-	-	50,631	-	(50,631)	-	-	-	-	-
Cash dividends of ordinary shares		-	-	-	-	(286,172)	-	-	(286,172)	-	(286,172)
Reversal of special reserve		-	-	-	(8,603)	8,603	-	-	-	-	-
Acquisition of parent company's share by subsidiary recognised as treasury share		-	-	-	-	-	-	-	-	-	-
Adjustment of capital surplus for company's cash dividends received by subsidiaries	6(18)	-	-	-	-	-	-	-	23,061	(32,025)	(55,086)
Changes in equity of associates and joint ventures accounted for using equity method	6(18)	-	5,672	-	-	-	-	-	5,672	7,878	13,550
Expired cash dividends transferred to capital surplus	6(18)	-	975	-	-	-	-	-	975	-	975
Balance at December 31, 2025		-	41	2,169,006	27,777	4,950,226	10,472	(\$ 79,692)	10,287,062	(\$ 123,526)	10,163,536

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

ELITE SEMICONDUCTOR MICROELECTRONICS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Year ended December 31	
	Notes	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 270,049	\$ 530,847
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(7)(8)(9)(25)	381,335	458,971
Amortisation	6(10)(25)	169,844	153,445
Net (gain) loss on financial assets at fair value through profit or loss	6(2)(23)	(4,752)	30,574
Interest expense	6(24)	82,889	71,427
Interest income	6(21)	(90,540)	(116,541)
Share of profit of associates and joint ventures accounted for using equity method	6(6)	(5,193)	(17,716)
Gains on disposals of property, plant and equipment	6(23)	-	(56)
Gain on reversal of onerous contracts	6(23)	-	(530,888)
Gains on lease modifications	6(8)(23)	(907)	(24)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit and loss		-	135,542
Notes receivable		127	(127)
Accounts receivable		(779,187)	(228,137)
Other receivables		5,369	(3,359)
Inventories		855,150	(1,051,333)
Prepayments		552,023	(503,212)
Other current assets		(91)	2,599
Other non-current assets		147,283	840,046
Changes in operating liabilities			
Contract liabilities		4,969	11,689
Notes payable		2,545	(2,178)
Accounts payable		(43,316)	103,046
Other payables		(66,079)	7,912
Provisions for liabilities		-	(2,611)
Other current liabilities		157	999
Other non-current liabilities		(5,052)	(150,198)
Cash inflow (outflow) generated from operations		1,476,623	(259,283)
Interest received		88,596	129,290
Interest paid		(61,397)	(50,953)
Income taxes (paid) refunded		(1,613)	290,499
Net cash flows from operating activities		<u>1,502,209</u>	<u>109,553</u>

(Continued)

ELITE SEMICONDUCTOR MICROELECTRONICS TECHNOLOGY INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Year ended December 31	
	Notes	2025	2024
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through other comprehensive income		\$ -	(\$ 48,562)
Acquisition of financial assets at amortised cost		-	(33,886)
Proceeds from disposal of financial assets at amortised cost		-	65,677
Acquisition of property, plant and equipment	6(29)	(396,052)	(402,065)
Proceeds from disposal of property, plant and equipment		-	400
(Increase) decrease in refundable deposits		(1,022)	918,980
Acquisition of intangible assets	6(29)	(152,907)	(110,727)
Dividends received	6(6)	<u>5,261</u>	<u>8,350</u>
Net cash flows (used in) from investing activities		(544,720)	398,167
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Decrease in short-term borrowings	6(29)	(330,000)	(1,020,000)
Proceeds from long-term borrowings	6(29)	-	680,000
Repayments of long-term borrowings	6(29)	(231,200)	(42,500)
Increase (decrease) in guarantee deposits received	6(29)	993	(113)
Payments of lease liabilities	6(29)	(25,875)	(22,491)
Cash dividends paid	6(19)	(272,622)	(163,903)
Cash dividends paid by subsidiaries to non-controlling interests		-	(21,569)
Payments to acquire treasury shares		(55,086)	-
Proceeds from sale of treasury shares		-	38,104
Expired cash dividends	6(18)	<u>41</u>	<u>79</u>
Net cash flows used in financing activities		(913,749)	(552,393)
Effects of exchange rate changes		(1,896)	9,378
Net increase (decrease) in cash and cash equivalents		41,844	(35,295)
Cash and cash equivalents at beginning of year	6(1)	<u>4,485,019</u>	<u>4,520,314</u>
Cash and cash equivalents at end of year	6(1)	<u>\$ 4,526,863</u>	<u>\$ 4,485,019</u>

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

Attachment IV

1. Remuneration of Directors (including Independent Directors)

As at December 31, 2025 Unit: NT\$ 1,000/share

Title	Name	Directors Remuneration						Ratio of the total of 4 items A, B, C and D to net income after taxes		Relevant remuneration received by directors who are also employees				Proportion of the sum of A, B, C, D, E, F and G to net profit after tax		Compensation paid to directors from an invested company other than the Company's subsidiaries or parent company		
		Remuneration (A)		Pension (B)		Remuneration of directors (C)				Business expense (D)		Salary, bonus and special allowance (E)					Pension (F)	
		The Comp any Financial I Report	All compa nies listed in this Finan ci al Report	The Comp any Finan ci al Report	All compa nies listed in this Finan ci al Report	The Comp any Finan ci al Report	All compa nies listed in this Finan ci al Report	The Comp any Finan ci al Report	All compa nies listed in this Finan ci al Report	The Comp any Finan ci al Report	All compa nies listed in this Finan ci al Report	Cash	Stock	Cash	Stock		The Com pany Financial Report	All companie s listed in this Finan ci al Report
Chairman	Ming-Chien Chang	-	-	-	663	685	-	-	0.27%	4,346	4,318	108	108	-	-	2.09%	2.10%	Nil
Directors	Hsing-Hai Chen	-	-	-	450	472	-	-	0.18%	-	-	-	-	-	-	0.18%	0.19%	Nil
Directors	Yeong-Wen Daih	-	-	-	450	472	-	-	0.18%	4,132	4,132	108	108	-	-	1.92%	1.93%	Nil
Directors	Kuan-Chun Chang (Note 1)	-	-	-	240	262	-	-	0.10%	1,965	1,965	57	57	-	-	0.93%	0.93%	Nil
Directors	Shanyi investment Co. Ltd. : Ming- Lin Shieh (Note 1)	-	-	-	240	240	-	-	0.10%	-	-	-	-	-	-	0.10%	0.10%	Nil
Directors	Chih-Hong Ho (Note 3)	-	-	-	240	240	-	-	0.10%	-	-	-	-	-	-	0.10%	0.10%	Nil
Independent Director	William W. Shen	1,027	-	-	100	100	30	30	0.47%	-	-	-	-	-	-	0.47%	0.47%	Nil
Independent Director	Bing-Yue Tsui	907	-	-	100	100	30	30	0.42%	-	-	-	-	-	-	0.42%	0.42%	Nil
Independent Director	Tai-Haur Kuo	907	-	-	100	100	10	10	0.42%	-	-	-	-	-	-	0.42%	0.42%	Nil
Independent Director	Cheng-Yan Chen	967	-	-	100	100	30	30	0.45%	-	-	-	-	-	-	0.45%	0.45%	Nil
Independent Director	Yu-Kuan Lin (Note 2)	534	-	-	50	50	20	20	0.25%	-	-	-	-	-	-	0.25%	0.25%	Nil

1. Please illustrate the policies, systems, standards and structure of independent directors' remuneration, as well as the correlation between their remuneration and the responsibilities, risks, and time invested:

(1) In accordance with the company's Articles of Incorporation, the remuneration of the Chairman and directors is determined by the board of directors, taking into careful consideration their level of participation in the company's operations, the value of their contributions, and the average director remuneration of listed IC design companies on the TWSE/TPEx.

(2) The Articles of Incorporation also stipulate that director remuneration shall not exceed 1% of the annual profit.

(3) Directors who concurrently serve as employees are not eligible to participate in employee remuneration distribution.

(4) Independent directors receive a fixed monthly remuneration, and thus, their annual director remuneration does not exceed that of regular directors.

(5) The performance evaluation criteria for the Chairman are based on the company's annual operational indicators related to operations, corporate governance, and financial results. The performance evaluation scope for the President includes operational safety management, oversight of financial plan execution, revenue management, enhancement of internal controls, implementation of quality assurance and management, and contributions to sustainable business performance.

2. Other than disclosure in the above table, Directors remuneration received by providing services (E.g. Non-employee consultant of the mother company/ companies stated in the financial statements/ reinvestment businesses) to the Company in the financial report: None.

Note 1: Kuan-Chun Chang and Ming-Lin Shieh were newly appointed as directors of the Company on June 10, 2025.

Note 2: Yu-Kuan Lin was new appointed as an independent director of the Company on June 10, 2025.

Note 3: Chih-Hong Ho was dismissed as a director of the Company on June 10, 2025.

Elite Semiconductor Microelectronics Technology Inc. 2025 Earnings Distribution Table

Unit: NT\$

Items	Amount	Remarks
I.Earnings available for distribution		
1.Undistributed earnings of previous year	4,705,256,278	
2.Add: Actuarial profit of defined benefit plan	(155,034)	
3.Add: Net profit of 2025	245,124,857	
4.Less: Appropriation of legal reserve	(24,496,982)	
5.Less: Appropriation of special reserve	(41,444,327)	
Total	4,884,284,792	
II.Distribution item:		
1.Cash dividend to shareholders	(292,468,827)	NT\$ 1per share
III.Undistributed earnings transferred to the following year	4,591,815,965	

Note : 2025 cash dividend was NT\$1 per share.

The cash dividend distribution is calculated temporarily based on the Company's outstanding common shares of 292,468,827 shares as of February 25, 2026. To maintain the dividend distribution of NT\$ 1 per share, if, prior to the ex-dividend date, the number of outstanding shares is affected by any amendment by the competent authorities or by any change in the Company's share capital, such as the conversion of domestic convertible corporate bond into common shares and other factors, which subsequently results in a change in the earnings distribution, it is intended that the Chairman of the BOD will be authorized to deal with such changes.

Chairman of the Board:
Ming-Chien, Chang

President:
Ming-Chien, Chang

Accounting Officer:
Hui-Wen, Cheng

Attachment VI

Elite Semiconductor Microelectronics Technology Inc.

Comparison of Amended Provisions of the Procedures for Endorsements and Guarantees

Amended Provision	Current Provision	Reason for Amendment
<u>Article 1</u> All matters of the Company relating to endorsements and guarantees provided to external parties shall be handled and implemented in accordance with these Procedures. <u>Matters not provided for in these Procedures shall be handled in accordance with the relevant laws and regulations of the competent authorities.</u>	All matters of the Company relating to endorsements and guarantees provided to external parties shall be handled and implemented in accordance with these Procedures.	Adjustments were made to accommodate operational requirements.
<u>Article 2</u> Scope: For the purposes of these Procedures, endorsements and guarantees referred to herein include the following items. (I) Financing Endorsements and Guarantees: 1. <u>Trade bill discounting.</u> 2. <u>Endorsements or guarantees provided for the purpose of financing other companies.</u> 3. <u>Issuance of separate bills and notes to non-financial institutions as collateral for the Company's financing.</u> (II) Customs duty endorsements and guarantees, which refer to an endorsement or guarantee for the Company itself or another company with respect to customs duty matters. (III) Other endorsements and guarantees, which refer to endorsements or guarantees that could not be classified under the preceding two items. (IV) Movable or immovable property provided by the Company as collateral, creating pledges or mortgages to secure loans for other companies.	<u>Article 1</u> Scope: For the purposes of these Procedures, endorsements and guarantees referred to herein include the following items. 1.1 Financing endorsements and guarantees <u>refer to endorsements or guarantees issued for trade bill discounting; endorsements or guarantees provided for the purpose of financing subsidiaries in which the Company holds more than 50% of the voting shares; and the issuance of separate bills and notes to non-financial institutions as collateral for the Company's financing.</u> 1.2 Customs duty endorsements and guarantees, which refer to an endorsement or guarantee for the Company itself or another company with respect to customs duty matters. 1.3 Other endorsements and guarantees, which refer to endorsements or guarantees that could not be classified under the preceding two items. 1.4 Movable or immovable property provided by the Company as collateral, creating pledges or mortgages to secure loans for other companies.	Adjustments were made to accommodate operational requirements.

<u>Article 3 Counterparties:</u> (I) The Company's endorsements and guarantees shall be limited to the following companies: 1. Any company that has a business relationship with the Company. 2. Any subsidiary whose voting shares are 50% or more owned, directly or indirectly by the Company. 3. Any parent company that directly or through its subsidiaries indirectly owns 50% or more of the Company's voting shares. (II) Subsidiaries whose voting shares are at least 90% owned, directly or indirectly, by the Company may provide endorsement and guarantee to each other, and the total amount of such endorsement and guarantee shall not exceed 10% of the Company's net worth. The limit restriction shall not apply to endorsement and guarantee when such subsidiaries' voting shares are 100% owned, directly or indirectly, by the Company. (III) <u>Where, due to a joint investment relationship, all investing shareholders provide endorsements and guarantees to the investee company pro rata to their respective shareholdings, such endorsements and guarantees shall not be subject to the restrictions of the preceding two provisions and may be provided accordingly.</u> (IV) <u>The capital contribution referred to in the preceding provision means a capital contribution made directly by the Company or through a company in which the Company holds 100% of the voting shares.</u>	<u>Article 2 Counterparties:</u> The Company's endorsements and guarantees shall be limited to the following companies: 2.1 Any company that has a business relationship with the Company. 2.2 Any subsidiary whose voting shares are 50% or more owned, directly or indirectly by the Company. 2.3 Any parent company that directly or through its subsidiaries indirectly owns 50% or more of the Company's voting shares 2.4 Subsidiaries that voting shares are at least 90% owned, directly or indirectly, by the Company may provide endorsement and guarantee to each other, and the total amount of such endorsement and guarantee shall not exceed 10% of the Company's net worth, <u>and such matters are submitted to the Board of Directors for prior approval.</u> The limit restriction shall not apply to endorsement and guarantee when such subsidiaries' voting shares are 100% owned, directly or indirectly, by the Company.	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.
<u>Article 4 The limits on endorsements and guarantees provided externally by the Company, and on a consolidated basis by the Company and its subsidiaries, are as follows:</u> (I) The total amount of endorsements and guarantees shall not exceed 50% of the net worth shown in the Company's most recent <u>financial statements.</u> (II) The limit of endorsements and guarantees provided by the Company on behalf of a single enterprise shall not exceed 20% of the net	<u>Article 4 Limits:</u> 4.1 The total amount of endorsements and guarantees <u>provided by the Company on behalf of other companies</u> shall not exceed 50% of the net worth shown in the Company's most recent <u>audited or reviewed report issued by a CPA.</u> 4.2 The limit of endorsements and guarantees provided by the Company on behalf of a single enterprise shall not exceed 20% of the	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.

worth shown in the Company's most recent <u>financial statements</u>. 4.3 <u>Removed.</u> <u>For endorsements and guarantees provided in the course of business dealings, the aggregate amount shall not exceed 20% of the Company's net worth, and the amount of endorsements and guarantees for any single party shall not exceed the total amount of business transactions between the two parties during the twelve-month period preceding the endorsement and guarantee. The "total amount of business transactions" refers to the greater amount between the parties' purchases and sales.</u> The subsidiaries and the parent company are determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The Company's financial statements are prepared in accordance with International Financial Reporting Standards. The "net worth" referred to in these Procedures refer to, in the balance sheet, the equity attributable to the owners of the <u>parent</u> company as defined by the Regulations Governing the Preparation of Financial Reports by Securities Issuers.	net worth shown in the Company's most recent <u>audited or reviewed report issued by a CPA.</u> 4.3<u>The Company and its subsidiaries may provide endorsements and guarantees in an aggregate amount not exceeding 40% of the Company's net worth, and not exceeding 10% of the Company's net worth for a single enterprise. The necessity and reasonableness of an aggregate amount reaching 50% or more of the Company's net worth shall be explained at the shareholders' meeting.</u> The subsidiaries and the parent company are determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The Company's financial statements are prepared in accordance with International Financial Reporting Standards. The "net worth" referred to in these Procedures refer to, in the balance sheet, the equity attributable to the owners of the Company as defined by the Regulations Governing the Preparation of Financial Reports by Securities Issuers.	
<u>Article 5 Decision-Making and Authorization Levels:</u> (I) The risks of endorsements and guarantees must be assessed, and such matters <u>shall be processed only after being submitted to and approved by the Audit Committee and the Board of Directors; however, the Board of Directors may authorize the Chairman to make decisions within a specified monetary limit, with those decisions to be subsequently reported to the Board of Directors for ratification.</u> <u>Any endorsement and guarantee between subsidiaries in which the Company directly or indirectly holds 90% or more of the voting</u>	<u>Article 3 Decision-Making and Authorization Levels:</u> 3.1 The risks of endorsements and guarantees must be assessed, and such matters <u>undertaken only after approval by the Board of Directors; however, the Board of Directors may authorize the Chairman to make decisions within a specified monetary limit (pursuant to the limit set forth in Article 4 of these Procedures), with those decisions to be subsequently reported to the Board of Directors for ratification, and the status and related matters to be reported to the shareholders' meeting for the record.</u>	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.

<u>shares shall be submitted to the Company's Audit Committee and the Board of Directors for approval before being processed. However, endorsements and guarantees between subsidiaries in which the Company directly and indirectly holds 100% of the voting shares are not subject to this requirement.</u> (II) When, due to <u>business</u> needs, it becomes necessary to exceed the limits prescribed by these Procedures, the excess shall be approved by the Board of Directors and jointly and severally guaranteed by more than 50% of the directors for any losses that might arise to the Company; these Procedures shall then be amended and submitted to the shareholders' meeting for ratification. If approval is not reached at the shareholders' meeting, a plan shall be formulated to eliminate the portion in excess within <u>a specified period</u>. (III) <u>In the event that changes in circumstances cause the parties and amounts subject to endorsement and guarantee to fail to comply with the provisions of these Procedures, an improvement plan shall be prepared and submitted to the Audit Committee for review, and the improvements shall be completed in accordance with the schedule set forth in the plan.</u> <u>Removed.</u>	3.2 When, due to <u>investment</u> needs, it becomes necessary to exceed the limits prescribed by these Procedures, the excess shall be approved by the Board of Directors and jointly and severally guaranteed by more than 50% of the directors for any losses that might arise to the Company; these Procedures shall then be amended and submitted to the shareholders' meeting for ratification. If approval is not reached at the shareholders' meeting, a plan shall be formulated to eliminate the portion in excess within <u>six months</u>. 3.3 <u>If an endorsement and guarantee recipient that originally complied with the requirements of Article 2 subsequently ceases to comply, or if the endorsement and guarantee amount exceeds the prescribed limit due to changes in the baseline used to calculate the limit, the endorsement and guarantee amount for that recipient, or the portion in excess, shall be fully eliminated upon the expiration of the contractually specified term or within six months of the adoption of a plan and reported to the Board of Directors.</u> 3.4 <u>When the Company provides an endorsement and guarantee for another party, it shall give full consideration to the views of each independent director and record in the minutes of the Board of Directors' meeting their explicit opinions, including any assenting or dissenting opinions and the reasons for dissent.</u>	Consolidated into Article 15.
<u>Article 6 Operational Procedures:</u> During the Company's processing of endorsements and guarantees, <u>the Financial Department shall review whether the endorsed and guaranteed company's qualifications and credit limit comply with the provisions of these Procedures and conduct a risk assessment. Assessment items shall include the following:</u>	<u>Article 5 Operational Procedures:</u> During the Company's processing of endorsements, guarantees, <u>or cancellations upon maturity, the applicant company shall prepare an "Endorsement and Guarantee Application Form" or a "Cancellation Form" stating the guaranteeing company, the entity for which the endorsement and guarantee is made, the type, the reason, and the</u>	Adjustments were made to accommodate operational requirements.

(I) <u>The necessity and reasonableness of the endorsement and guarantee.</u> (II) <u>A credit investigation and risk assessment of the entity for which the endorsement and guarantee was made.</u> (III) <u>The impact on the Company's operational risks, financial condition, and shareholders' equity.</u> (IV) <u>Whether collateral shall be obtained and the assessed value of the collateral.</u> For subsidiaries that were recipients of endorsements and guarantees and whose net worth was less than one-half of paid-in capital, <u>the Financial Department shall conduct annual monitoring of their operational and credit conditions and monitor any changes in the value of their collateral. In the event of any material changes, the matter shall be immediately reported to the Chairman of Board of Directors and appropriate action taken in accordance with the instructions.</u> In the event of a subsidiary with shares having no par value or a par value other than NT\$10, the paid-in capital calculated according to this provision shall be calculated by taking the sum of share capital and paid-in capital in excess of par instead.	<u>amount. The Company's Financial Department shall review the impact on the Company's operating risk, financial condition, and shareholders' equity, and whether collateral shall be obtained and the value of such collateral assessed. In addition, where endorsements and guarantees are undertaken due to business relationships, the Financial Department shall examine whether the amount of the endorsement and guarantee is commensurate with the amount of the business transactions. The matter is submitted to the Chairman of Board of Directors for decision and execution pursuant to the authority granted by the Board of Directors.</u> <u>Subsequent monitoring procedures</u> for subsidiaries that were recipients of endorsements and guarantees and whose net worth was less than one-half of paid-in capital: I. <u>Strengthen the frequency of oversight over the subsidiary's business and financial matters, and, when necessary, request that the subsidiary's highest executive report to the Company's Board of Directors.</u> II. <u>In addition to the Company's Audit Department conducting audits pursuant to the annual audit plan, project audits are undertaken as needed and audit reports are submitted to the Company's Board of Directors.</u> In the event of a subsidiary with shares having no par value or a par value other than NT\$10, the paid-in capital calculated according to this provision shall be calculated by taking the sum of share capital and paid-in capital in excess of par instead.	
<u>Removed</u>	<u>Article 6</u> <u>The Financial Department shall disclose on MOPS and file reports of the endorsements and guarantees that are executed and released each month, in accordance with the deadlines and content requirements prescribed by the competent authority.</u>	Consolidated into Article 14 for the processing of public announcements and filings.
Article 7 The Financial Department shall establish a <u>register</u> that records in detail, for reference, the entities for which endorsements and guarantees are provided, the amounts, the date of Board of Directors' approval or the date of the Chairman of Board of	Article 7 The Financial Department shall establish an <u>endorsement and guarantee register</u> that records in detail, for reference, the entities for which endorsements and guarantees are provided, the amounts, the date of Board of Directors' approval	Adjustments were made to accommodate operational requirements.

Directors' resolution, the dates of the endorsements and guarantees, the matters that were thoroughly assessed under <u>Article 6</u> of these Procedures. Endorsements and guarantees are automatically cancelled upon their maturity.	or the date of the Chairman of Board of Directors' resolution, the dates of the endorsements and guarantees, the matters that were thoroughly assessed under these Procedures, <u>the nature of any collateral and its assessed value, and the conditions and date for release from endorsement and guarantee liability.</u> Endorsements and guarantees are automatically cancelled upon their maturity.	
Article 8 The seal dedicated to endorsements and guarantees is the Company seal registered with the Ministry of Economic Affairs. The Company's negotiable instruments and corporate seals are to be kept separately by designated personnel, and seals shall be affixed or instruments issued only in accordance with the Company's prescribed operational procedures. The custodians of the relevant seals shall report to and be approved by the Board of Directors; the same applies to any changes in personnel.	Article 8 The seal dedicated to endorsements and guarantees is the Company seal registered with the Ministry of Economic Affairs. The Company's negotiable instruments and corporate seals are to be kept separately by designated personnel, and seals shall be affixed or instruments issued only in accordance with the Company's prescribed operational procedures. The custodians of the relevant seals shall report to and be approved by the Board of Directors; the same applies to any changes in personnel.	Adjusted to align with the objectives of the measures.
Article 10 The Company shall assess and recognize contingent losses arising from endorsements and guarantees, appropriately disclose information on endorsements and guarantees in the financial statements, and provide the signing CPA with relevant information such that the CPA may perform necessary audit procedures and issue an appropriate audit report.	Article 10 The Company's <u>Financial Department</u> shall assess and recognize contingent losses arising from endorsements and guarantees, appropriately disclose information on endorsements and guarantees in the financial statements, and provide the signing CPA with relevant information such that the CPA may perform necessary audit procedures and issue an appropriate audit report.	Adjustments were made to accommodate operational requirements.
Article 11 <u>Monitoring Procedures for Processing Subsidiary Endorsements and Guarantees</u> (I) If a subsidiary of the Company intends to endorse or provide guarantees for others, <u>the subsidiary shall establish procedures for the provision of endorsements and guarantees in accordance with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies."</u> These procedures must be submitted to, and implemented only after resolution by, the subsidiary's Audit Committee and/or Board of Directors and/or shareholders' meeting as required, and the subsidiary shall be directed to act in accordance with the established procedures. However, net worth is to be calculated based on the subsidiary's net worth. (II) If any subsidiary of the Company provides endorsements and guarantees for others, it shall	Article 11 If a subsidiary in which the Company <u>directly or indirectly holds 50% or more of the shares</u> intends to endorse and guarantee for others, <u>it shall also establish these Procedures and act in accordance with them.</u> Net worth shall be calculated based on the subsidiary's net worth, and the matter shall be submitted to the Company's Board of Directors for record.	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.

<u>periodically provide relevant information to the Company for review.</u>		
<u>Removed</u>	<u>Article 12</u> <u>The endorsements and guarantees made prior to the implementation of these Procedures shall be submitted to the Board of Directors for ratification, and thereafter handled in accordance with the foregoing provisions. Any portions that exceeded the prescribed limits shall be reduced in installments.</u>	As no such circumstances existed prior to the implementation of these Procedures, the relevant provision was removed.
<u>Article 12</u> Compliance Requirements for Processing Endorsements and Guarantees: The Company's internal audit personnel shall conduct quarterly audits of these Procedures and their implementation, and shall record the results in writing. Any material violations shall be immediately reported to the Audit Committee in writing.	<u>Article 13</u> Compliance Requirements for Processing Endorsements and Guarantees: <u>I. The Company's internal audit personnel shall conduct at least quarterly audits of these Procedures and their implementation, and shall record the results in writing. Any material violations shall be immediately reported to the Audit Committee in writing.</u>	Adjusted to align with the objectives of the measures.
<u>Removed.</u>	<u>II. If, due to changes in circumstances, a recipient of an endorsement and guarantee who originally complied with Article 3 of these Procedures subsequently fails to do so, or if the amount of an endorsement and guarantee exceeds the limit prescribed in Article 4 of these Procedures due to a change in the base used to calculate the limit, the Audit Department shall direct the Financial Department to eliminate, upon the contract's expiration or within a specified period, the endorsed and guaranteed amount or the excess portion for that recipient, and to submit the improvement plan to the Audit Committee and report it to the Board of Directors.</u>	Consolidated into Article 5, Paragraph (3) and removed due to duplication.
<u>Removed.</u>	<u>Where the Company, due to business needs, is required to provide endorsements and guarantees in excess of the limits set forth in these Procedures and to meet the conditions prescribed therein, such arrangements shall be approved by the Board of</u>	Was explicitly specified in Article 5, Paragraphs (2) and (4),

	<u>Directors. More than half of the directors shall jointly and severally guarantee any potential losses arising from the excess amount to the Company, and these Procedures shall be amended and submitted to the shareholders' meeting for ratification. If the shareholders' meeting does not approve, a plan shall be adopted to eliminate the portion in excess within a specified period. The Company has appointed independent directors. The opinions of each independent director shall be fully considered during the Board's deliberations under the previous paragraph, and their explicit opinions of consent or dissent, as well as the reasons for any dissent, shall be recorded in the minutes of the Board meeting.</u>	and was removed due to duplication.
<u>Article 13 Penalties</u> If the Company's managers and personnel in charge violate these Procedures, they shall be subject to disciplinary action in accordance with the Company's Employee Management Regulations and disciplined according to the severity of the violation.	<u>Article 14 Penalties</u> If the Company's managers and personnel in charge violate these Procedures, they shall be subject to disciplinary action in accordance with the Company's Employee Management Regulations and disciplined according to the severity of the violation.	Adjusted to align with the objectives of the measures.
<u>Article 14</u> The Company shall disclose reporting standards, items, deadlines, and formats, and do so in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies and other applicable laws and regulations. <u>For a subsidiary of the Company that is not a domestically publicly listed company and, under applicable regulations, has matters required to be publicly announced and filed, the Company shall announce and file such matters on the subsidiary's behalf.</u>	<u>Article 15</u> The Company shall disclose reporting standards, items, deadlines, and formats, and do so in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies and other applicable laws and regulations.	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.
<u>Removed.</u>	<u>Article 16</u> <u>Matters not specified in these Procedures shall be handled in accordance with the relevant provisions of the competent authority.</u>	Was consolidated into Article 1.
<u>Article 15</u> These Procedures, upon approval by the Audit Committee, shall be resolved by the Board of Directors and submitted to the shareholders' meeting for approval. The same shall apply to any amendments. <u>Where these Procedures and related regulatory</u>	<u>Article 17</u> These Procedures, upon <u>approval</u> by the Audit Committee, shall be resolved by the Board of Directors and submitted to the shareholders' meeting for approval. The same shall apply to any amendments. <u>If any director expresses dissent and this was recorded or presented in a written statement, the Company shall submit that dissent to the shareholders' meeting for discussion.</u>	To accommodate operational needs and in accordance with applicable laws and regulations, the original

<u>matters require the approval of the Audit Committee, that approval requires the affirmative vote of at least one-half of all Audit Committee members. If the consent of at least one-half of all Audit Committee members is not obtained, the matter may be carried out with the approval of at least two-thirds of all directors, and the Audit Committee’s resolution shall be recorded in the minutes of the Board meeting.</u> <u>When these Procedures and related provisions are submitted to the Board of Directors for discussion, the views of each independent director shall be fully considered, and their explicit opinions—whether assenting, dissenting, or abstaining—and, in cases of opposition, the reasons therefor shall be recorded in the minutes of the Board meeting.</u>		Article 3, Paragraph 3.4 was consolidated into Article 15.
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Attachment VII

Elite Semiconductor Microelectronics Technology Inc.

Comparison of Amended Provisions for Procedures for Lending Funds to Other Parties

Amended Provision	Current Provision	Reason for Amendment
Article 1 If the Company lends funds to <u>other parties</u> shall be handled in accordance with the provisions set forth in these Procedures. <u>Matters not specified in these procedures shall be handled in accordance with the relevant laws and regulations of the competent authorities.</u>	Article 1 If the Company <u>and its reinvested subsidiaries (hereinafter referred to as the "Company")</u>, due to business needs, intend to lend funds to <u>other companies (hereinafter referred to as the "Borrower")</u>, such lending shall be handled in accordance with these Procedures.	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.
Article 2 Counterparties for Loans (I) Any company or firm that has a business relationship with the Company. (II) <u>Any company that requires short-term financing.</u> <u>"Short-term" refers to a period of one year.</u> <u>2.2 Removed</u> <u>2.3 Removed</u>	Article 2 Counterparties for Loans 2.1 Any company or firm that has a business relationship with the Company. <u>2.2 Any subsidiary whose voting shares are 50% or more owned, directly or indirectly by the Company.</u> <u>2.3 Any parent company that directly or through its subsidiaries indirectly owns 50% or more of the Company's voting shares</u>	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.
Article 2-1 Companies that have business dealings with the Company, loans refer to circumstances where the Company and the other company engage in purchase or sales transactions. For companies that require short-term financing, loans shall be limited to <u>any subsidiary in which the Company holds 50% or more of the equity is in need of short-term financing</u> <u>(I) Removed</u> <u>(II) Removed</u>	Article 2-1 Companies <u>or firms</u> that have business dealings with the Company, loans refer to circumstances where the Company and the other company <u>or firm</u> engage in purchase or sales transactions. For companies <u>or firms</u> that require short-term financing, loans shall be limited to the following circumstances: <u>(I) Any subsidiary in which the Company holds 50% or more of the equity and which, due to business requirements, is in need of short-term financing.</u> <u>(II) Other parties to which loans are advanced by the Company with the approval of the Board of Directors.</u>	Consolidated into Article 2 and Article 2-2 to align with operational needs.

Article 2-2 (I) The Company's total lending amount shall not exceed 40% of the Company's net worth. (II) Where the Company lends funds to companies with which it has business dealings, the total amount of such loans shall not exceed 20% of the Company's net worth. Individual loan amounts shall not exceed <u>total</u> business transactions amount between the two parties during the most recent one-year period. The term "business transaction amount" refers to the higher of the purchase or sales amounts between the two parties, <u>and shall not exceed 10% of the Company's net worth.</u> (III) For loans to companies that require short-term financing, the total loan amount shall not exceed 20% of the Company's net worth, and individual loan amounts shall not exceed 10% of the Company's net worth. (IV) For loans between overseas <u>subsidiaries</u> in which the Company directly or indirectly holds 100% of the voting shares, or loans to the Company from an overseas <u>subsidiary</u> in which the Company directly or indirectly holds 100% of the voting shares, <u>the amounts are not subject to the limit set forth in the preceding paragraph, nor to the time limit specified in Article 3, Paragraph 1. However, the limit and time limit for such lending shall still be specified in their internal operating procedures in accordance with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" prescribed by the securities competent authority.</u> (V) <u>Removed</u>	Article 2-2 (I) The Company's total lending amount shall not exceed 40% of the Company's net worth. (II) Where the Company lends funds to companies or firms with which it has business dealings, the total amount of such loans shall not exceed 20% of the Company's net worth. Individual loan amounts shall not exceed business transactions between the two parties during the most recent one-year period. The term "business transaction amount" refers to the higher of the purchase or sales amounts between the two parties. (III) For loans to companies <u>or firms</u> that require short-term financing, the total loan amount shall not exceed 20% of the Company's net worth, and individual loan amounts shall not exceed 10% of the Company's net worth. (IV) For loans between overseas <u>companies</u> in which the Company directly or indirectly holds 100% of the voting shares, or loans to the Company from an overseas <u>company</u> in which the Company directly or indirectly holds 100% of the voting shares, <u>the restriction that the loan amount shall not exceed 40% of the lender's net worth does not apply. However, the aggregate amount of such loans and the limits applicable to individual counterparties shall be handled in accordance with the provisions of the preceding paragraph.</u> (V) <u>The Company or its subsidiaries' authorized lending limit to any single entity shall not exceed 10% of such company's net worth in their most recent financial statements.</u>	To align with operational needs and in accordance with applicable laws, the lending term limit for 100%-owned overseas subsidiaries was removed.
Article 3 (I) <u>As a general principle, each loan of lending by the Company shall not exceed one year in term.</u> (II) <u>Interest shall be charged at a rate no less than the short-term borrowing rate of financial institutions and shall accrue monthly.</u> <u>Removed</u>	Article 3 <u>When a borrower obtains loans from the Company, the loan term shall not exceed one year from the date of disbursement; in the event that it exceeds one year, extension is permitted only after approval by the Board of Directors. Interest shall be charged monthly or settled in a lump sum at maturity at a rate based on the Company's short-term cost of funds plus a spread.</u> <u>For loans between overseas companies in which the Company directly or indirectly holds 100% of the</u>	Adjustments were made to accommodate operational requirements.

	<u>voting shares, or for loans extended by such overseas companies to the Company, the financing period shall not exceed one year.</u>	
Article 4 <u>Procedures for the Processing and Review of Lending Funds</u> (I) <u>Except for subsidiaries in which the Company directly or indirectly holds more than 50% of the voting shares, a promissory note of equal value from the borrower or other collateral or guarantor approved by the Company shall be obtained as security for the loan. If necessary, pledges or mortgages over movable or immovable property shall also be arranged. When a company acts as a guarantor, attention shall be paid to whether its articles of incorporation permit it to provide such guarantees.</u> (II) <u>The Company shall review and assess the basic and financial information of borrowers, including their business operations, financial condition, repayment capacity and credit, profitability, and the purpose. The review shall include the following items:</u> <u>1. The necessity and reasonableness of the loan.</u> <u>2. A credit status and risk assessment of the borrower.</u> <u>3. The impact on the lending company's operational risks, financial condition, and shareholders' equity.</u> <u>4. Whether collateral should be obtained and the assessed value of the collateral.</u>	Article 4 Review Procedures (I) <u>Application Procedures</u> <u>1. Borrowers shall provide basic information and financial information, complete an application form detailing the loan purpose, the loan term, and the amount, and submit it to the Company's Financial Department.</u> <u>2. If loans are lent in connection with business dealings, the Company's Financial Department personnel shall assess whether the loan amount is commensurate with the business transaction amount. If lending is necessary for short-term financing, the reasons and circumstances for the loan shall be specified, and a credit investigation shall be conducted. The relevant information and the proposed lending terms shall be submitted to the head of the Financial Department and the General Manager before being submitted to the Board of Directors for resolution.</u> <u>3. When the Company extends a loan to another party, it shall give full consideration to the views of each independent director and record in the minutes of the Board meeting their explicit opinions, including any approving or dissenting opinions and the reasons for dissent.</u> (II) <u>Credit Investigation</u> <u>1. First-time borrowers shall provide basic and financial information to facilitate credit investigations.</u> <u>2. For continued borrowing, a credit investigation shall generally be conducted again at the time of the renewal request. In cases of significant or urgent matters, the investigation may be conducted at any time based on actual needs.</u> <u>3. If the borrower is in good financial condition and its financial statements have been certified by CPAs for financing purposes, an investigation report not older than one year may be reused, together with the CPA's review report for that period, as a</u>	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.

(VII) Removed	<u>names of the insured items, their quantities, storage locations, insurance terms, and any insurance endorsements shown on the policy must conform to the original loan approval conditions established by the Company.</u> 2. <u>The responsible personnel shall ensure that the borrower is notified to renew the insurance prior to the insurance policy's expiration.</u> (VII) <u>Loan Disbursement</u> <u>After the loan conditions are approved, the borrower has signed the contract, the collateral procedures (including pledge or mortgage registration) have been completed, and all procedures have been verified as correct, the loans may be disbursed.</u>	
Article 5 <u>The Company shall establish and maintain a register of fund lending transactions and record all relevant information in compliance with applicable laws and regulations.</u>	Article 5 <u>The Company's Financial Department shall prepare and maintain records of funds loaned, recording the borrowers' basic information; the Board of Directors' approval date and approved limit; the loan date; the loan amount; collateral; interest terms; and the method and dates of repayment, among other items, for inspection by the competent authorities and other relevant personnel.</u>	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.
Article 5-1 <u>After loan disbursement, the Company shall regularly monitor the financial, operational, and related credit status of the borrower and any guarantor. Where collateral has been provided, the Company shall monitor any changes in its collateral value. The borrower shall immediately repay the principal and interest upon loan maturity. If the borrower fails to repay upon maturity and the debt becomes overdue and remains unrecovered despite collection efforts, the Company may, in accordance with the law, dispose of the provided collateral or seek recourse against the guarantor.</u>	Article 5-1 <u>The borrower shall repay principal and interest in full upon loan maturity. If the borrower fails to repay upon loan maturity and requires an extension, a written application must be submitted at least two months before the loan's maturity and approved by the Board of Directors. Each extension shall be limited to three months and may be granted only once per loan. In the event of noncompliance, the Company may, in accordance with the law, dispose of or claim against the collateral or guarantors provided by the borrower.</u>	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.
Removed	<u>Article 6</u> <u>The Company shall report the outstanding balance of loans lent as of the previous month to the relevant authorities on a monthly basis.</u>	Consolidated into Article 8 for the processing of public announcements

		ents and filings.
<u>Removed</u>	<u>Article 7</u> <u>Prior to the implementation of these Procedures, the remaining loan balances of the Company shall be submitted to the Board of Directors for ratification and handled in accordance with the above provisions. However, any portion exceeding the prescribed limits shall be recovered in installments.</u>	As no such circumstances existed prior to the implementation of the Procedures, the relevant provision was removed.
<u>Removed</u>	<u>Article 8</u> <u>Matters not specified in these Procedures shall be handled in accordance with the relevant regulations of the competent authorities.</u>	Incorporated into the Article 1 explanation.
<u>Article 6</u> The Company's provision of loans between itself and its parent company or subsidiaries, or among subsidiaries, shall be submitted to the Board of Directors for resolution in accordance with applicable regulations, and the Board of Directors may authorize the Chairman to disburse loans to the same borrower in installments or permit revolving drawdowns within a specified limit and for a period not exceeding one year specified in the Board of Directors' resolution. <u>The "specified limit", except as provided in Article 2-2, Paragraph 4, establishes that the lending of funds by the Company or its subsidiaries to a single entity shall not exceed 10% of that entity's net worth as shown on its most recent financial statements.</u> Procedures for Managing Subsidiaries' Fund Lending to Others (I) If a subsidiary of the Company intends to lend funds to other parties, <u>such subsidiary shall establish operational procedures for lending funds to other parties in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies, and shall handle such matters in accordance with the established procedures;</u> however, the net worth shall be calculated based on the subsidiary's own net worth. (II) The subsidiary shall prepare a detailed	<u>Article 8-1</u> The Company's provision of loans between itself and its parent company or subsidiaries, or among subsidiaries, shall be submitted to the Board of Directors for resolution in accordance with the applicable regulations, and the Board of Directors may authorize the Chairman to disburse loans to the same borrower in installments or to permit revolving drawdowns within a specified limit and for a period not exceeding one year specified in the Board of Directors' resolution. Procedures for Managing Subsidiaries' Fund Lending to Other Parties I. If a subsidiary of the Company intends to lend funds to other parties, <u>it shall also establish and follow these Procedures;</u> however, the net worth shall be calculated based on the subsidiary's own net worth. II. The subsidiary shall prepare a detailed	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.

statement of the funds loaned to other companies in the previous month before the 10th (exclusive) of each month, and submit it to the Company for review.	statement of the funds loaned to other companies in the previous month before the 10th (exclusive) of each month, and submit it to the Company for review.	
<u>Article 7</u> Guidelines for Lending Loan to Others Parties: (I) Before the Company lends funds to other parties, it shall carefully assess whether the proposed loan complies with <u>the relevant laws and regulations prescribed by the securities regulatory authority and with the provisions of these Procedures</u>. Along with the assessment results, <u>the transaction shall first be approved by at least one-half of all Audit Committee members</u>. <u>If approval of at least one-half of all Audit Committee members is not obtained, the transaction shall proceed only with the approval of at least two-thirds of all Board of Directors members</u>. <u>The Audit Committee's resolution shall be recorded in the minutes of the Board meeting</u>. No delegation of this decision to any other person is permitted. (II) The Company's internal audit personnel shall conduct at least quarterly audits of the procedures of endorsements/guarantees and their enforcement, and shall record the results in writing. Any material violations shall be immediately reported to the Audit Committee in writing. (III) In the event that changes in circumstances at the Company result in a loan recipient no longer meeting the requirements of these Procedures or the outstanding balance exceeds the prescribed limits, it <u>shall be</u> developed a corrective action plan, submit that plan to the Audit Committee, and corrective actions completed according to the plan schedule. IV. <u>Removed</u>	<u>Article 9</u> Guidelines for Lending Funds to Others Parties: I. Before the Company lends funds to other parties, it shall carefully assess whether the proposed loan complies with these Procedures. The lending shall be <u>submitted to the Board of Directors for resolution together with the assessment results before implementation, and</u> no delegation of such decision to any other person is permitted. II. The Company's internal audit personnel shall conduct at least quarterly audits of the procedures of lending funds to other parties and their enforcement, and shall record the results in writing. Any material violations shall be immediately reported to Audit Committee <u>members</u> in writing. III. In the event that changes in circumstances at the Company result in a loan recipient no longer meeting the requirements of these Procedures or the outstanding balance exceeds the prescribed limits, <u>the Audit Department shall urge the Financial Department to</u> develop a corrective action plan, submit that plan to the Audit Committee <u>members</u>, and complete the corrective actions according to the plan schedule. IV. The responsible personnel shall prepare a <u>detailed statement of the funds loaned to other companies in the previous month before the 10th of each month, and submit it through the appropriate reporting hierarchy for review</u>.	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.
<u>Article 8</u> The Company shall disclose reporting standards, items, deadlines, and formats, and do so in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees	<u>Article 10</u> The Company shall disclose reporting standards, items, deadlines, and formats, and do so in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees	Adjustments were made to accommodate

by Public Companies and other applicable laws and regulations. <u>For subsidiaries of the Company that are not domestic public companies, any matters required by applicable regulations to be publicly announced and filed shall be handled by the Company on their behalf.</u>	by Public Companies and other applicable laws and regulations.	operational requirements and in accordance with laws and regulations.
<u>Article 9</u> Penalties In the event that the Company's managers and responsible personnel in charge violate these procedures, they shall be submitted for performance evaluation in accordance with the Company's Employee Management Regulations and disciplined according to the severity of the violation.	<u>Article 11</u> Penalties In the event that the Company's managers and responsible personnel in charge violate these procedures, they shall be submitted for performance evaluation in accordance with the Company's Employee Management Regulations and disciplined according to the severity of the violation.	Adjusted item numbering.
<u>Article 10</u> These Procedures shall be approved by the Audit Committee, undergo resolution by the Board of Directors, and submitted to the shareholders' meeting for approval. The same procedure shall apply to any amendments. <u>Where the Procedures and related regulatory matters require the approval of the Audit Committee, that approval requires the affirmative vote of at least one-half of all Audit Committee members. If the consent of at least one-half of all Audit Committee members is not obtained, the matter may be carried out with the approval of at least two-thirds of all directors, and the Audit Committee's resolution shall be recorded in the minutes of the Board meeting.</u> When the Procedures and related provisions are submitted to the Board of Directors for discussion, the views of each independent director shall be fully considered, and their explicit opinions—whether in agreement, in opposition, or with reservations—and, in cases of opposition, the reasons therefor shall be recorded in the minutes of the Board meeting.	<u>Article 12</u> These Procedures shall be approval by the Audit Committee, undergo resolution by the Board of Directors and submitted to the shareholders' meeting for approval. <u>If any director expresses dissent and this was recorded or presented in a written statement, the Company shall submit that dissent to the Audit Committee and shareholders' meeting for discussion.</u> The same shall apply to any amendments. When the Procedures are, according to the previous provision, submitted to the Board of Directors for discussion, the views of each independent director shall be fully considered, and their explicit opinions—whether in agreement, in opposition, or with reservations—and, in cases of opposition, the reasons therefor shall be recorded in the minutes of the Board meeting.	Adjustments were made to accommodate operational requirements and in accordance with laws and regulations.

Appendix I

Elite Semiconductor Microelectronics Technology Inc.

Rules and Procedure of Shareholders' Meetings

Approved at the Annual Shareholders' Meeting on Jun. 2, 2015

- Article 1. Unless otherwise provided by laws or regulations, the Company's shareholders' meetings shall be regulated according to the Rules.
- Article 2. The attending shareholders shall be furnished with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in.
- Article 3. Attendance and voting at a shareholders' meeting shall be calculated based the number of shares.
- Article 4. The venue for the Company's shareholders' meeting shall be the premises of the Company, or a place accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.
- Article 5. If a shareholders' meeting is convened by the Board of Directors("BOD"), the meeting shall be chaired by the Chairman of the Board. When the Chairman of the Board is on leave or for any reason unable to exercise the powers of the Chairman, the Vice-Chairman shall act in place of the Chairman; if there is no Vice-Chairman or the Vice-Chairman is also on leave or for any reason unable to exercise the powers of the Vice-Chairman, the Chairman shall appoint one of the Managing Directors to act as chair. If there are no Managing Directors, one of the Directors shall be appointed to act as chair. Where the Chairman does not make such a designation, the Managing Directors or the Directors shall select from among themselves one person to serve as chair.
- If a shareholders' meeting is convened by a party with powers to convene but other than the BOD, the convening party shall chair the meeting.
- Article 6. The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity.
- Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.
- Article 7. The Company shall make an uninterrupted audio or video recording of the meeting and the recorded materials shall be retained for at least 1 year.
- Article 8. The Chairman shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the Chairman may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act.
- Before the end of current meeting, when the attending shareholders represent a majority of the total number of issued shares, the chairman may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.
- Article 9. If a shareholders' meeting is convened by the BOD, the meeting agenda shall be set by the BOD. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.
- The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the BOD.
- The chairman may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda (including extraordinary motions) mentioned in the preceding two paragraphs, except by a resolution of the shareholders' meeting. If the chairman declares the meeting adjourned in violation of the

rules of procedure, a new chairman shall be promptly elected by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting. After the meeting is adjourned, shareholders shall not elect another chairman to continue the meeting at the same place or at any other place.

Article 10. Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chairman.

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

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

Article 11. Except with the consent of the chairman, a shareholder may not speak more than twice on the same motion, and a single speech may not exceed five minutes.

If the shareholder's speech violates the rules in the preceding paragraph or exceeds the scope of the agenda item, the chairman may terminate the speech.

Article 12. When a juristic person is appointed to attend as a proxy, the juristic person may designate only one person to represent him/her in the meeting. When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, one of the representatives so appointed may speak on the same motion.

Article 13. After an attending shareholder has spoken, the chairman may respond in person or direct relevant personnel to respond.

Article 14. When the chairman assumes the opinion that the discussion for a motion has been discussed sufficiently to put it to a resolution, the chairman may announce discontinuance of the discussion and call for resolution.

Article 15. Vote monitoring and counting personnel for the voting on a motion shall be appointed by the chairman, provided that all monitoring personnel shall be shareholders of the Company. The results of the resolution(s) shall be announced in the meeting and recorded in the meeting minutes.

Article 16. During a meeting, the chairman may announce for a break based on time considerations.

Article 17. Except as otherwise provided in the Company Act or in the Company's Articles of Incorporation, the resolution of a motion shall require the vote of a majority of the voting rights represented by the attending shareholders.

When the Company holds a shareholders' meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means, and method of execution and the declaration of intent thereof shall be handled in accordance with Article 177-1 and 177-2 of the Company Act. At the time of a vote, the chairman or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal shall be updated to the MOPS.

Article 18. If there shall be an amendment or alternative to a motion, the chairman may combine the amendment or alternative into the original motion, and determine their orders for resolution.

When any one among them is passed, the other proposals will then be deemed to be rejected, and no further voting shall be required.

Article 19. The chairman may direct the proctors (or security personnel) to help maintain order at the meeting place. When proctors (or security personnel) help maintain order at the meeting place, they shall wear an armband that reads "Proctor".

Article 20. Any matters that are not addressed in the Rules shall be governed by the Articles of Incorporation.

Article 21. The Rules and any amendments hereto, shall be implemented after adoption at the shareholders' meetings.

Appendix II

Elite Semiconductor Microelectronics Technology Inc. Articles of Incorporation

Chapter 1.General Provision

- Article 1. The Corporation shall be incorporated as a company limited by shares under the Company Act of the Republic of China, and its name shall be 晶豪科技股份有限公司 in the Chinese language, and ELITE SEMICONDUCTOR MICROELECTRONICS TECHNOLOGY INC. in the English language.
- Article 2. The Company is engaged in the following business:
(I)CC01080 Electronic Parts and Components Manufacturing
(II)I301010 Software Design Services
(III)F401030 Manufacture Export
The Company is engaged in the research, development, production, manufacture, and sales of the following products:
1.DRAM manufactured under 0.21 micron (incl.) process and all SRAM and Flash Memory manufactured under 0.25 micron (incl.) process.
2.Analog integrated circuit
3.Analog and digital mixed integrated circuit
4.Technical services related to product design and R&D related to the Company's business.
5.Import and export trade business related to the Company's business.
- Article 3. The Company may act as a guarantor for others due to business requirements.
- Article 4. The total amount of the Company's reinvestment shall not be subject to the restriction of not more than forty percent of the Company's paid-up capital as provided in Article 13 of the Company Act. Any matters regarding the reinvestment shall be resolved in accordance with the resolutions of the BOD.
- Article 5. The Company set up head offices in Hsinchu Science Park, upon resolution of the BOD and approval of competent authority, to set up branches or offices at various locations within and without the territory of ROC.
- Article 6. The Company shall make public announcements in accordance with Article 28 of the Company Act.

Chapter 2.Shares

- Article 7. The capital sum of the Company is NT\$3,500,000,000 to be divided for 350,000,000 shares at par value of NT\$10 per share. Unissued shares may be issued in installments in accordance with the resolution of the BOD. 20,000,000 shares are reserved for the subscription of subscription warrants, preference shares with subscription warrants, or corporate bonds with warrants.
The Company's bough-back treasury shares are assigned or transferred to subsidiary company employees who meet certain conditions.
The Company's share subscription warrants are entitled to subsidiary company employees who meet certain conditions
When the Company issues new share, the obtaining of new shares is entitled to subsidiary company employees who meet certain conditions.
The Company's restricted stocks are entitled to subsidiary company employees who meet certain conditions.
- Article 8. The Company issues registered shares and each stock certificate shall be duly certified or authenticated in accordance with the law before issuance. The company may issue shares without printed certificates. However, those shares shall be registered with Taiwan Depository & Clearing Corp., or may print a new consolidated certificate to represent the total number of shares of that new issue.
- Article 8-1. The shares issued by the Company may be merged and reissued in large denominations at the request of Taiwan Depository & Clearing Corp.
- Article 9. The rename for transferring shares shall be suspended by 60 days before an annual shareholders' meeting, or 30 days before a temporary shareholders' meeting, or five days before the Company decides to distribute stock dividends, bonuses, or other benefits.

Chapter 3.Shareholders' Meetings

- Article 10. Shareholders' meetings are of two types: (1) annual meetings and (2) special meetings. Annual meetings will be convened by the BOD in accordance with the law once a year within six months after the close of each fiscal year. Special meetings will be called for any time under law as necessary. The shareholders' meeting of the Company can be held by means of video conferencing or other methods promulgated by the central competent authority. The prerequisites, procedures and other compliance matters of shareholders' meeting held by means of video conferencing shall be subject to prescriptions provided for by the competent authority in charge of securities affairs.
- Article 11. Shareholders who are unable to attend the shareholders' meetings in person may appoint a proxy to attend the meeting by providing a signed and sealed proxy form issued by the Company stating the scope of the proxy's authorization. The attendance of shareholders shall be handled not only in accordance with Article 177 of the Company Act, but also the provisions in "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" stipulated by competent authorities.
- Article 12. A shareholder shall have one voting right in respect of each share held.
- Article 13. At a shareholders' meeting, it shall be presided over by the chairman of the BOD. Under circumstances where the chairman is unable to perform his/her duty for any reason, the shareholders' meetings shall be presided over in accordance with Paragraph 3, Article 208 of the Company Act. If the shareholders' meetings are convened by a party with power to convene but other than the BOD, the convening party shall host the meeting. When there are two or more such convening parties, they shall mutually select a chairman from among themselves.
- Article 13-1. Matters related to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chairman of the shareholders' meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The aforementioned meeting minutes may be distributed and announced.
- Article 14. Except otherwise regulated by the Company Act, a shareholders' meeting resolution is passed when more than half of all outstanding shares are represented in the meeting and voted in favor by more than half of all voting rights represented at the meeting.

Chapter 4.Directors and Supervisors

- Article 15. The BOD of the Company shall appoint seven to eleven Directors with a three-year term by means of a candidate nomination system, and the shareholders shall elect Directors from among the nominees and Directors may be re-elected after the term. Amongst the Directors' number mentioned above, there shall be no fewer than three independent Directors and they must not represent less than one-fifth of the Board. Independent Directors and Non-Independent Directors shall be elected at the same time and the quota shall be calculated separately. The Company may purchase liability insurance policies to insure itself against liabilities that arise due to operational decisions made by Directors during their terms of service.
- Article 15-1. The Company has set up an Audit Committee pursuant to Article 14-4 of the Securities and Exchange Act. The Audit Committee consists of all Independent Directors. The duties and other related matters of the Audit Committee shall be performed as stipulated by the Company Act, Securities and Exchange Act, and other regulations.
- Article 15-2. In calling a meeting of the BOD, a notice stating the cause of the meeting shall be given to each Director no later than seven days prior to the scheduled meeting date. Under emergent circumstances, however, a meeting may be called at any time. The Company's BOD advices may be delivered via written documents, fax or email.
- Article 16. The BOD shall be organized by Directors. The BOD shall elect a Chairman from among the Directors by a majority vote at a meeting attended by over two-thirds of the Directors and may also elect a Vice Chairman when deemed necessary for business operations. The Chairman shall represent the Company externally.
- Article 17. In case the Chairman is on leave or absent or cannot exercise his/her power and authority for any cause, his/her representative shall be selected according to Article 208 of the Company Act.
- Article 18. Unless otherwise regulated by the Company Act, the BOD's resolutions are passed only when more than half of the Board members are present in a meeting, and with more than half of attending Directors voting

in favor. In case a Director is unable to attend the BOD's Meeting in person, he/she may appoint another Director to attend the meeting on his/her behalf; he/she shall issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting. A Director may accept the appointment to act as the proxy of one other Director only. BOD can be convened by a video conference, and those who participate in the meeting using video conferencing are considered to have attended the meeting in person.

Article 19. Any significant matters regarding the Company's operation and policies, other than those which shall be by law or approved by resolution at a shareholders' meeting, shall be approved by resolution at a Board meeting.

Article 19-1. The BOD shall be authorized to determine the remuneration to the Company's Directors based on the standard generally adhered to by other firms of the same industry.

Article 20. Deleted

Chapter 5. Managerial Personnel

Article 21. The Company shall have a President and several Vice Presidents. The appointment, discharge and the remuneration shall be done in accordance with Article 29 of the Company Act.

Chapter 6. Accounting

Article 22. The fiscal year of the Company shall start from January 1 to December 31, and the Company makes final accounts at the end of each fiscal year.

Article 23. The BOD shall prepare the following statements at the end of each accounting period and submitted them to the annual shareholders' meeting for ratification.

(I) Business Report

(II) Financial Statements

(III) Proposal Concerning Earnings Distribution or Covering of Losses.

Article 24. The Company's annual profit, if any, shall be distributed in the following order:

(I) Pay taxes

(II) Offset the losses.

(III) Appropriate 10% as legal reserve, excepting for the accumulated legal reserve that has reached total paid-in capital of the Company

(IV) Appropriate or reversal for special reserve by law

(V) The remaining earnings, together with the accumulated undistributed earnings from the previous period, shall be allocated as dividends for shareholders and will be distributed according to the shareholders' meeting.

The Company is still at the growth stage of related industry life cycle. In response to future capital needs, long-term financial plans, and shareholders' demand for cash dividends, the distributable earnings in the current year can all be allocated. The allocation plan is made by the BOD according to regulations and should be resolved by the shareholders' meeting. The Company may distribute dividends to shareholders in cash or stocks. The ratio of cash dividends shall be no less than 50% of the total dividends of the shareholders.

Where earnings, legal reserve, and capital reserve are distributed entirely or partially in cash, the BOD shall be authorized, pursuant to Articles 240 and 241 of the Company Act, to approve the distribution by a resolution adopted by a majority of the Directors at a meeting attended by over two-thirds of the total number of BOD. The distribution by a resolution of BOD shall be reported to the Shareholders' Meeting.

Article 24-1. Based on the profit of the year, the Company shall appropriate no less than 1% of the profit as compensation to employees, the aforementioned employee compensation, should be distributed not less than 50% to grassroots employees, and no more than 1% of the profit as remuneration to Directors. However, profits must first be taken to offset against cumulative losses if any. The compensation of employees shall be distributed in stock or cash, and the recipients of shares or cash may include the subsidiary company employees who meet certain conditions.

"The profit of the year" referred in the preceding paragraph means earnings before tax, after deduction the compensation to employees and the remuneration to Directors.

The distribution of the compensation to employees and the remuneration to Directors shall be approved by a majority of the Directors at a meeting attended by over two-thirds of the total number of BOD, and then

be reported to the Shareholders' Meeting.

Chapter 7. Supplementary Provisions

Article 25. Any matters that are not addressed in the Articles of Incorporation shall be governed by the Company Act and relevant laws and regulations.

Article 26. The Articles of Incorporation was instituted on May 20, 1998.

The 1st amendment was made on May 28, 1999.

The 2nd amendment was made on Feb. 25, 2000.

The 3rd amendment was made on Mar 31, 2000.

The 4th amendment was made on Jun. 18, 2001.

The 5th amendment was made on Jun. 19, 2002.

The 6th amendment was made on Feb. 18, 2003.

The 7th amendment was made on Jun. 6, 2003.

The 8th amendment was made on Jun. 25, 2004.

The 9th amendment was made on Jun. 13, 2005.

The 10th amendment was made on Jun. 23, 2006.

The 11th amendment was made on Jun. 15, 2007.

The 12th amendment was made on Jun. 13, 2008.

The 13th amendment was made on Jun. 18, 2010.

The 14th amendment was made on Jun. 15, 2017.

The 15th amendment was made on Jun. 15, 2012.

The 16th amendment was made on Jun. 11, 2013.

The 17th amendment was made on Jun. 2, 2015.

The 18th amendment was made on Jun. 14, 2018.

The 19th amendment was made on Jun. 13, 2019.

The 20th amendment was made on Jun. 15, 2020.

The 21th amendment was made on Jul. 12, 2021.

The 22th amendment was made on Jun. 15, 2022.

The 23th amendment was made on May 30, 2023.

The 24th amendment was made on Jun. 10, 2025.

Appendix III

Elite Semiconductor Microelectronics Technology Inc. Procedures for Endorsements and Guarantees

Date of 7th Revision: June 13, 2019

All matters of the Company relating to endorsements and guarantees provided to external parties shall be handled and implemented in accordance with these Procedures.

Article 1: Scope: For the purposes of these Procedures, endorsements and guarantees referred to herein include the following items.

- 1.1 Financing endorsements and guarantees refer to endorsements or guarantees issued for trade bill discounting; endorsements or guarantees provided for the purpose of financing subsidiaries in which the Company holds more than 50% of the voting shares; and the issuance of separate bills and notes to non-financial institutions as collateral for the Company's financing.
- 1.2 Customs duty endorsements and guarantees, which refer to an endorsement or guarantee for the Company itself or another company with respect to customs duty matters.
- 1.3 Other endorsements and guarantees, which refer to endorsements or guarantees that could not be classified under the preceding two items.
- 1.4 Movable or immovable property provided by the Company as collateral, creating pledges or mortgages to secure loans for other companies.

Article 2: Counterparties: The Company's endorsements and guarantees shall be limited to the following companies.

- 2.1 Any company that has a business relationship with the Company.
- 2.2 Any subsidiary whose voting shares are 50% or more owned, directly or indirectly by the Company.
- 2.3 Any parent company that directly or through its subsidiaries indirectly owns 50% or more of the Company's voting shares.
- 2.4 Subsidiaries whose voting shares are at least 90% owned, directly or indirectly, by the Company may provide endorsement and guarantee to each other, and the total amount of such endorsement and guarantee shall not exceed 10% of the Company's net worth, and such matters are submitted to the Board of Directors for prior approval. The limit restriction shall not apply to endorsement and guarantee when such subsidiaries' voting shares are 100% owned, directly or indirectly, by the Company.

Article 3: Decision-Making and Authorization Levels:

- 3.1 The risks of endorsements and guarantees must be assessed, and such matters undertaken only after approval by the Board of Directors; however, the Board of Directors may authorize the Chairman to make decisions within a specified monetary limit (pursuant to the limit set forth in Article 4 of these Procedures), with those decisions to be subsequently reported to the Board of Directors for ratification, and the status and related matters to be reported to the shareholders' meeting for the record.

- 3.2 When, due to investment needs, it becomes necessary to exceed the limits prescribed by these Procedures, the excess shall be approved by the Board of Directors and jointly and severally guaranteed by more than 50% of the directors for any losses that might arise to the Company; these Procedures shall then be amended and submitted to the shareholders' meeting for ratification. If approval is not reached at the shareholders' meeting, a plan shall be formulated to eliminate the portion in excess within six months.
- 3.3 If an endorsement and guarantee recipient that originally complied with the requirements of Article 2 subsequently ceases to comply, or if the endorsement and guarantee amount exceeds the prescribed limit due to changes in the baseline used to calculate the limit, the endorsement and guarantee amount for that recipient, or the portion in excess, shall be fully eliminated upon the expiration of the contractually specified term or within six months of the adoption of a plan and reported to the Board of Directors.
- 3.4 When the Company provides an endorsement and guarantee for another party, it shall give full consideration to the views of each independent director and record in the minutes of the Board of Directors' meeting their explicit opinions, including any assenting or dissenting opinions and the reasons for dissent.

Article 4: Limits:

- 4.1 The total amount of endorsements and guarantees provided by the Company on behalf of other companies shall not exceed 50% of the net worth shown in the Company's most recent audited or reviewed report issued by a CPA.
- 4.2 The limit of endorsements and guarantees provided by the Company on behalf of a single enterprise shall not exceed 20% of the net worth shown in the Company's most recent audited or reviewed report issued by a CPA.
- 4.3 The Company and its subsidiaries may provide endorsements and guarantees in an aggregate amount not exceeding 40% of the Company's net worth, and not exceeding 10% of the Company's net worth for a single enterprise. The necessity and reasonableness of an aggregate amount reaching 50% or more of the Company's net worth shall be explained at the shareholders' meeting.

The subsidiaries and the parent company are determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

The Company's financial statements are prepared in accordance with International Financial Reporting Standards. The "net worth" referred to in these Procedures refer to, in the balance sheet, the equity attributable to the owners of the Company as defined by the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 5: Operational Procedures: During the Company's processing of endorsements, guarantees, or cancellations upon maturity, the applicant company shall prepare an "Endorsement and Guarantee Application Form" or a "Cancellation Form" stating the guaranteeing company, the entity for which the endorsement and guarantee is made, the type, the reason, and the amount. The Company's Financial Department shall review the impact on the Company's operating risk, financial condition, and shareholders' equity, and whether

collateral shall be obtained and the value of such collateral assessed. In addition, where endorsements and guarantees are undertaken due to business relationships, the Financial Department shall examine whether the amount of the endorsement and guarantee is commensurate with the amount of the business transactions. The matter is submitted to the Chairman of Board of Directors for decision and execution pursuant to the authority granted by the Board of Directors.

Subsequent monitoring procedures for subsidiaries that were recipients of endorsements and guarantees and whose net worth was less than one-half of paid-in capital:

- I. Strengthen the frequency of oversight over the subsidiary's business and financial matters, and, when necessary, request that the subsidiary's highest executive report to the Company's Board of Directors.
- II. In addition to the Company's Audit Department conducting audits pursuant to the annual audit plan, project audits are undertaken as needed and audit reports are submitted to the Company's Board of Directors.

In the event of a subsidiary with shares having no par value or a par value other than NT\$10, the paid-in capital calculated according to this provision shall be calculated by taking the sum of share capital and paid-in capital in excess of par instead.

Article 6: The Financial Department shall disclose on MOPS and file reports of the endorsements and guarantees that are executed and released each month, in accordance with the deadlines and content requirements prescribed by the competent authority.

Article 7: The Financial Department shall establish an endorsement and guarantee register that records in detail, for reference, the entities for which endorsements and guarantees are provided, the amounts, the date of Board of Directors' approval or the date of the Chairman of Board of Directors' resolution, the dates of the endorsements and guarantees, the matters that were thoroughly assessed under these Procedures, the nature of any collateral and its assessed value, and the conditions and date for release from endorsement and guarantee liability. Endorsements and guarantees are automatically cancelled upon their maturity.

Article 8: The seal dedicated to endorsements and guarantees is the Company seal registered with the Ministry of Economic Affairs. The Company's negotiable instruments and corporate seals are to be kept separately by designated personnel, and seals shall be affixed or instruments issued only in accordance with the Company's prescribed operational procedures. The custodians of the relevant seals shall report to and be approved by the Board of Directors; the same applies to any changes in personnel.

Article 9: When the Company provides guarantees for overseas subsidiaries, the guarantee letters issued shall be signed by a person authorized by the Board of Directors.

Article 10: The Company's Financial Department shall assess and recognize contingent losses arising from endorsements and guarantees, appropriately disclose information on endorsements and guarantees in the financial statements, and provide the signing CPA with relevant information such that the CPA may perform necessary audit procedures and issue an appropriate audit report.

Article 11: If a subsidiary in which the Company directly or indirectly holds 50% or more of the shares intends to endorse and guarantee for others, it shall also establish these Procedures and act in accordance with them.

Net worth shall be calculated based on the subsidiary's net worth, and the matter shall be submitted to the Company's Board of Directors for record.

Article 12: The endorsements and guarantees made prior to the implementation of these Procedures shall be submitted to the Board of Directors for ratification, and thereafter handled in accordance with the foregoing provisions. Any portions that exceeded the prescribed limits shall be reduced in installments.

Article 13: Compliance Requirements for Processing Endorsements and Guarantees:

- I. The Company's internal audit personnel shall conduct at least quarterly audits of these Procedures and their implementation, and shall record the results in writing. Any material violations shall be immediately reported to the Audit Committee in writing.
- II. If, due to changes in circumstances, a recipient of an endorsement and guarantee who originally complied with Article 3 of these Procedures subsequently fails to do so, or if the amount of an endorsement and guarantee exceeds the limit prescribed in Article 4 of these Procedures due to a change in the base used to calculate the limit, the Audit Department shall direct the Financial Department to eliminate, upon the contract's expiration or within a specified period, the endorsed and guaranteed amount or the excess portion for that recipient, and to submit the improvement plan to the Audit Committee and report it to the Board of Directors.

Where the Company, due to business needs, is required to provide endorsements and guarantees in excess of the limits set forth in these Procedures and to meet the conditions prescribed therein, such arrangements shall be approved by the Board of Directors. More than half of the directors shall jointly and severally guarantee any potential losses arising from the excess amount to the Company, and these Procedures shall be amended and submitted to the shareholders' meeting for ratification. If the shareholders' meeting does not approve, a plan shall be adopted to eliminate the portion in excess within a specified period. The Company has appointed independent directors. The opinions of each independent director shall be fully considered during the Board's deliberations under the previous paragraph, and their explicit opinions of consent or dissent, as well as the reasons for any dissent, shall be recorded in the minutes of the Board meeting.

Article 14: Penalties:

If the Company's managers and personnel in charge violate these Procedures, they shall be subject to disciplinary action in accordance with the Company's Employee Management Regulations and disciplined according to the severity of the violation.

Article 15: The Company shall disclose reporting standards, items, deadlines, and formats, and do so in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies and other applicable laws and regulations.

Article 16: Matters not specified in these Procedures shall be handled in accordance with the relevant provisions of the competent authority.

Article 17: These Procedures, upon approval by the Audit Committee, shall be resolved by the Board of Directors and submitted to the shareholders' meeting for approval. The same shall apply to any amendments. If any

director expresses dissent and this was recorded or presented in a written statement, the Company shall submit that dissent to the shareholders' meeting for discussion.

Appendix IV

Elite Semiconductor Microelectronics Technology Inc. Procedures for Lending Funds to Other Parties

Date of Revision: June 13, 2019

Article 1: If the Company and its reinvested subsidiaries (hereinafter referred to as the "Company"), due to business needs, intend to lend funds to other companies (hereinafter referred to as the "Borrower"), such lending shall be handled in accordance with these Procedures.

Article 2: Counterparties for Loans

- 2.1 Any company or firm that has a business relationship with the Company.
- 2.2 Any subsidiary whose voting shares are 50% or more owned, directly or indirectly by the Company.
- 2.3 Any parent company that directly or through its subsidiaries indirectly owns 50% or more of the Company's voting shares.

Article 2-1: Companies or firms that have business dealings with the Company, loans refer to circumstances where the Company and the other company or firm engage in purchase or sales transactions. For companies or firms that require short-term financing, loans shall be limited to the following circumstances:

- (I) Any subsidiary in which the Company holds 50% or more of the equity and which, due to business requirements, is in need of short-term financing.
- (II) Other parties to which loans are advanced by the Company with the approval of the Board of Directors.

Article 2-2:

- (I) The Company's total lending amount shall not exceed 40% of the Company's net worth.
- (II) Where the Company lends funds to companies or firms with which it has business dealings, the total amount of such loans shall not exceed 20% of the Company's net worth. Individual loan amounts shall not exceed business transaction amount between the two parties during the most recent one-year period. The term "business transaction amount" refers to the higher of the purchase or sales amounts between the two parties.
- (III) Loans to companies or firms that require short-term financing, the total loan amount shall not exceed 20% of the Company's net worth, and individual loan amounts shall not exceed 10% of the Company's net worth.
- (IV) For loans between overseas companies in which the Company directly or indirectly holds 100% of the voting shares, or loans to the Company from an overseas company in which the Company directly or indirectly holds 100% of the voting shares, the restriction that the loan amount shall not exceed 40% of the lender's net worth does not apply. However, the aggregate amount of such loans and the limits applicable to individual counterparties shall be handled in accordance with the provisions of the preceding paragraph.

- (V) The Company or its subsidiaries' authorized lending limit to any single entity shall not exceed 10% of such company's net worth in their most recent financial statements.

Article 3: When a borrower obtains loans from the Company, the loan term shall not exceed one year from the date of disbursement; in the event that it exceeds one year, extension is permitted only after approval by the Board of Directors. Interest shall be charged monthly or settled in a lump sum at maturity at a rate based on the Company's short-term cost of funds plus a spread.

For loans between overseas companies in which the Company directly or indirectly holds 100% of the voting shares, or for loans extended by such overseas companies to the Company, the financing period shall not exceed one year.

Article 4: Review Procedures

(I) Application Procedures

1. Borrowers shall provide basic information and financial information, complete an application form detailing the loan purpose, the loan term, and the amount, and submit it to the Company's Financial Department.
2. If loans are lent in connection with business dealings, the Company's Financial Department personnel shall assess whether the loan amount is commensurate with the business transaction amount. If lending is necessary for short-term financing, the reasons and circumstances for the loan shall be specified, and a credit investigation shall be conducted. The relevant information and the proposed lending terms shall be submitted to the head of the Financial Department and the General Manager before being submitted to the Board of Directors for resolution.
3. When the Company extends a loan to another party, it shall give full consideration to the views of each independent director and record in the minutes of the Board meeting their explicit opinions, including any approving or dissenting opinions and the reasons for dissent.

(II) Credit Investigation

1. First-time borrowers shall provide basic and financial information to facilitate credit investigations.
2. For continued borrowing, a credit investigation shall generally be conducted again at the time of the renewal request. In cases of significant or urgent matters, the investigation may be conducted at any time based on actual needs.
3. If the borrower is in good financial condition and its financial statements have been certified by CPAs for financing purposes, an investigation report not older than one year may be reused, together with the CPA's review report for that period, as a reference for lending.
4. When the Company conducts credit investigations on borrowers, it shall also evaluate the impact of extending loans on the Company's operational risk, financial condition, and shareholders' equity.

(III) Loan Approval and Notification

1. Following credit investigation and evaluation, if the Board of Directors resolves not to approve the loan application, the responsible personnel shall promptly notify the borrower of the reasons for the rejection.
2. Following credit investigation and evaluation, if the Board of Directors resolves to approve the loan application, the responsible personnel shall promptly notify the borrower in writing to specify the Company's loan terms, including the amount, term, interest rate, collateral, and guarantors, and to request that the borrower complete the signing procedures within the specified period.

(IV) Contract Signing and Collateral Verification

1. Contract terms for loans shall be drafted by the responsible personnel, reviewed by supervisory personnel, and submitted to legal counsel for review and approval before contract execution procedures.
2. The terms of the agreement shall be consistent with the approved terms and conditions of the loan. After the borrower and any joint guarantor have signed the agreement, the responsible personnel shall complete the collateral verification procedures.

(V) Collateral Valuation and Establishment of Security Interests

For loans involving collateral, the borrower shall provide the collateral and complete procedures to establish a pledge or mortgage. The Company shall also appraise the collateral value to secure the Company's claims.

(VI) Insurance

1. All collateral, except land and negotiable securities, must be insured against fire and related risks, with insurance coverage amounts set at no less than the pledged value of the collateral. The insurance policy must name the Company as beneficiary. The names of the insured items, their quantities, storage locations, insurance terms, and any insurance endorsements shown on the policy must conform to the original loan approval conditions established by the Company.
2. The responsible personnel shall ensure that the borrower is notified to renew the insurance prior to the insurance policy's expiration.

(VII) Loan Disbursement

After the loan conditions are approved, the borrower has signed the contract, the collateral procedures (including pledge or mortgage registration) have been completed, and all procedures have been verified as correct, the loans may be disbursed.

Article 5: The Company's Financial Department shall prepare and maintain records of funds loaned, recording the borrowers' basic information; the Board of Directors' approval date and approved limit; the loan date; the loan amount; collateral; interest terms; and the method and dates of repayment, among other items, for inspection by the competent authorities and other relevant personnel.

Article 5-1: The borrower shall repay principal and interest in full upon loan maturity. If the borrower fails to repay upon loan maturity and requires an extension, a written application must be submitted at least two months

before the loan's maturity and approved by the Board of Directors. Each extension shall be limited to three months and may be granted only once per loan. In the event of noncompliance, the Company may, in accordance with the law, dispose of or claim against the collateral or guarantors provided by the borrower.

Article 6: The Company shall report the outstanding balance of loans lent as of the previous month to the relevant authorities on a monthly basis.

Article 7: Prior to the implementation of these Procedures, the remaining loan balances of the Company shall be submitted to the Board of Directors for ratification and handled in accordance with the above provisions. However, any portion exceeding the prescribed limits shall be recovered in installments.

Article 8: Matters not specified in these Procedures shall be handled in accordance with the relevant regulations of the competent authorities.

Article 8-1: The Company's provision of loans between itself and its parent company or subsidiaries, or among subsidiaries, shall be submitted to the Board of Directors for resolution in accordance with the applicable regulations, and the Board of Directors may authorize the Chairman to disburse loans to the same borrower in installments or to permit revolving drawdowns within a specified limit and for a period not exceeding one year specified in the Board of Directors' resolution.

Procedures for Managing Subsidiaries' Fund Lending to Other Parties

- I. If a subsidiary of the Company intends to lend funds to other parties, it shall also establish and follow these Procedures; however, the net worth shall be calculated based on the subsidiary's own net worth.
- II. The subsidiary shall prepare a detailed statement of the funds loaned to other companies in the previous month before the 10th (exclusive) of each month, and submit it to the Company for review.

Article 9: Guidelines for Lending Funds to Other Parties:

- I. Before the Company lends funds to other parties, it shall carefully assess whether the proposed loan complies with these Procedures. The lending shall be submitted to the Board of Directors for resolution together with the assessment results before implementation, and no delegation of such decision to any other person is permitted.
- II. The Company's internal audit personnel shall conduct at least quarterly audits of the procedures of lending funds to other parties and their enforcement, and shall record the results in writing. Any material violations shall be immediately reported to the Audit Committee members in writing.
- III. In the event that changes in circumstances at the Company result in a loan recipient no longer meeting the requirements of these Procedures or the outstanding balance exceeds the prescribed limits, the Audit Department shall urge the Financial Department to develop a corrective action plan, submit that plan to the Audit Committee members, and complete the corrective actions according to the plan schedule.
- IV. The responsible personnel shall prepare a detailed statement of the funds loaned to other companies in the previous month before the 10th of each month, and submit it through the appropriate reporting hierarchy for review.

Article 10: The Company shall disclose reporting standards, items, deadlines, and formats, and do so in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies and other applicable laws and regulations.

Article 11: Penalties

In the event that the Company's managers and responsible personnel in charge violate these procedures, they shall be submitted for performance evaluation in accordance with the Company's Employee Management Regulations and disciplined according to the severity of the violation.

Article 12: These Procedures shall be approval by the Audit Committee, undergo resolution by the Board of Directors and submitted to the shareholders' meeting for approval. If any director expresses dissent and this was recorded or presented in a written statement, the Company shall submit that dissent to the Audit Committee and shareholders' meeting for discussion. The same shall apply to any amendments.

When the Procedures and related provisions are submitted to the Board of Directors for discussion, the views of each independent director shall be fully considered, and their explicit opinions—whether in agreement, in opposition, or with reservations—and, in cases of opposition, the reasons therefor shall be recorded in the minutes of the Board meeting.

Appendix V

Elite Semiconductor Microelectronics Technology Inc. Shareholdings of All Directors

- I. As of the book closure date for the 2026 AGM, the issued shares were 297,285,758.
- II. The statutory number of shares held by the directors of the Company is 12,000,000 shares.
- III. The Company has established Audit Committee, and the minimum shareholding requirement for supervisors do not apply.
- IV. As of the book closure date for the 2026 AGM, the shareholding of individual director and all directors recorded in the shareholders' register is as follows, which comply with the percentage as stipulated in Article #26 of the Securities and Exchange Act.

As of March 24, 2026

Position	Name	Book closure date	
		Shares	Shareholding ratio
Chairman	Ming-Chien, Chang	5,523,825	1.86%
Director	Hsing-Hai, Chen	8,411,629	2.83%
Director	Yeong-Wen, Daih	581,205	0.20%
Director	Kuan-Chun, Chang	685,341	0.23%
Director	Shanyi investment Co. Ltd. Legal Representative : Ming-Lin, Shieh	4,299,000	1.45%
Independent Director	William W. Shen	-	-
Independent Director	Tai-Haur, Kuo	-	-
Independent Director	Bing-Yue, Tsui	-	-
Independent Director	Cheng-Yan, Chien	-	-
Independent Director	Yu-Kuan, Lin	-	-
Shareholdings of All Directors		19,501,000	6.56%

Appendix VI

Relevant information on the proposals made by shareholders who hold 1% or more of the total issued shares of the Company

1. In accordance with Article #172-1 of the Company Act, the proposal and nomination accepting period of 2026 AGM is from March 16, 2026 to March 26, 2026.
2. Proposals made by shareholders who hold 1% or more of the total issued shares of the Company at the 2026 AGM: None.