

TWSE 2388



威盛電子股份有限公司
VIA Technologies, Inc.

2023 Annual General Shareholders' Meeting

Agenda Book

(Translation)

June 16, 2023

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VIA Technologies, Inc.

2023 Annual General Shareholders' Meeting Agenda

- I. Time: June 16, 2023 (Friday) at 9:00 a.m.
- II. Venue: No. 205, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City 231, Taiwan
(Hao-Dine Restaurant, Beixin Flagship Pavilion, Haojin Room)
- III. Method of Convening the Shareholders' Meeting : Physical Shareholders Meeting
- IV. Meeting procedure:
 - (1) Call Meeting to Order
 - (2) Chairman's Address
 - (3) Report Items
 - 1. 2022 Business Report.
 - 2. 2022 Audit Committee's Review Report.
 - 3. 2022 Directors' Remuneration Report.
 - 4. 2022 Cash Dividend Distribution.
 - 5. Amendment of the Corporate Social Responsibility Best Practice Principles.
 - (4) Matters for Ratification
 - 1. Adoption of Fiscal 2022 Business Report and Financial Statements.
 - 2. Adoption of Fiscal 2022 Retained Earnings Distribution.
 - (5) Matters for Discussion
 - Amendment of the Articles of Incorporation.
 - (6) Matters for Election
 - Proposal to elect 2 Independent Directors.
 - (7) Matters for Other
 - Proposal to release the newly-elected Independent Directors from non-competition restrictions.
 - (8) Extemporaneous Motions
 - (9) Adjournment

Report Items

Report Item 1 Proposed by the Board of Directors

Proposal: 2022 Business Report. Please review.

Explanation:

Please refer to Attachment 1 on page 8-11 and Attachment 3 on page 13-32.

Report Item 2 Proposed by the Board of Directors

Proposal: 2022 Audit Committee's Review Report. Please review.

Explanation:

Please refer to Attachment 2 on page 12.

Report Item 3 Proposed by the Board of Directors

Proposal: 2022 Directors' Remuneration Report. Please review.

Explanation:

The Company's director's remuneration includes expenses for attending board meetings, fixed remuneration for functional committees, and director's remuneration appropriated according to the Company's Articles of Incorporation subject to current year profits:

1. Directors' remuneration policy is paid in accordance with the "Remuneration Committee Organizational Regulations". In addition to referring to the Company's overall operating performance, it also takes into account individual directors' time investment, responsibilities, contribution to company performance, future risks, and industry standards.
2. Director's remuneration policy is stipulated in the Company's Articles of Incorporation. If there is a profit in current year, no more than 1% can be allocated by the Board of Directors as the director's remuneration.
3. For the remuneration to directors in 2022, please refer to Attachment 4 on page 33.
4. The proposal was reviewed by the Remuneration Committee and approved by the Board of Directors.

Report Item 4 Proposed by the Board of Directors

Proposal: 2022 Cash Dividend Distribution. Please review.

Explanation:

1. The Company's undistributed retained earnings at the beginning of the period was NT\$4,946,375,401, and the after-tax net loss of the current period was NT\$83,635,352. Adding the remeasurement amount of NT\$46,106,131 to the defined welfare plan, and NT\$733,680,465 reversal of special reserve according to

the law, resulting in current after-tax retained earnings of NT\$696,151,244.

It is proposed to distribute cash dividends of NT\$0.15 per share (as of April 18, 2023 which register of shareholders on closing date, calculation of the number of outstanding shares), with total amount of NT\$74,751,465. Please refer to Attachment 5 on page 34.

2. This cash dividend is calculated based on the distribution ratio and rounded to the nearest yuan. Fractions less than NT\$1 will be omitted, and the total fractional amount less than NT\$1 are recognized as other income of the Company.
3. It is proposed that the chairman of Board be authorized to resolve the ex-dividend date, cash dividend distribution date, and if the number of outstanding shares is affected by the change in the Company's share capital, and resulting in an adjustment to the payout ratio. The chairman of the Board shall fully authorized by the resolution of the Board of Directors in handling related matters.
4. The proposal was reviewed by the Audit Committee and approved by the Board of Directors.

Report Item 5 Proposed by the Board of Directors

Proposal: Amendment of the Corporate Social Responsibility Best Practice Principles.
Please review.

Explanation:

In line with the revision of the name of 「 Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies 」 to 「 Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies 」 , and to expand the concept that enterprises should attach importance to corporate social responsibility to sustainable development, the name of this principles is amended to 「 Sustainable Development Best Practice Principles 」 , the comparison table of amendments to some of its provisions is in Attachment 6 on page 35.

Matters for Ratification

Ratification Proposal 1 Proposed by the Board of Directors

Proposal: Adoption of Fiscal 2022 Business Report and Financial Statements.

Explanation:

The 2022 business report (please refer to Attachment 1 on page 8-11) and financial statements (please refer to Attachment 3 on page 13-32) have been approved by the Board of Directors on March 9, 2023, among which the financial statements were certified by CPA Shu-Lin Liu and CPA Chin-Chuan Shih of Deloitte & Touche. They believed that the financial statements presented fairly the financial position, business achievements and cash flows as at December 31, 2022, and issued an audit report with unqualified opinion, which submitted to the Audit Committee to be audited together with the business report.

Resolution:

Ratification Proposal 2 Proposed by the Board of Directors

Proposal: Adoption of Fiscal 2022 Retained Earnings Distribution.

Explanation:

Please refer to Attachment 5 on page 34 「2022 Table of Earnings Distribution」. The proposal was reviewed by the Audit Committee and approved by the Board of Directors.

Resolution:

Matters for Discussion

Discussion Item Proposed by the Board of Directors

Proposal: Amendment of the Articles of Incorporation. Please proceed to discuss.

Explanation:

To cooperate with the amendment of the law, it is proposed to amend some articles of the Articles of Incorporation. Please refer to Attachment 7 on page 42-44

「Comparison Table of Amended Articles of Incorporation」.

Resolution:

Matters for Election

Election Item Proposed by the Board of Directors

Proposal: The Election of 2 Independent Directors. Please vote.

Explanation:

1. According to the Articles of Incorporation, the Company shall have seven to nine directors, among whom there shall be no less than three independent directors, and no less than one-fifth of the number of directors.
2. In order to comply with the regulations of Taiwan Stock Exchange Taiwan Zhengzhizi No. 1110024366, it is proposed to elect an additional independent director. In addition, Mr. Wen-Yuen Ken, an independent director, resigned on June 15, 2023, and there is a vacancy of an independent director. Therefore, this annual shareholders' meeting is proposed to elect two independent directors. After the by-election, the Company has a total of eight directors (including four independent directors).
3. The independent directors elected this time will take office after the shareholders' meeting, and the term of Directors is the same as that of the current directors, from June 16, 2023 to June 16, 2024.
4. Independent directors adopt a candidate nomination system, and shareholders shall appoint the candidates from the nomination list. For the list of candidates and the information, please refer to Attachment 8 on page 45.

Voting Results:

Matters for Other

Other Item Proposed by the Board of Directors

Proposal: Proposal to release the newly-elected Independent Directors from non-competition restrictions. Please proceed to discuss.

Explanation:

In order to meet the needs of the Company's diversified operation and business development, the Company hereby proposes to release the newly-elected Independent Directors from non-competition restrictions in accordance with Article 209 of the Company Act. For the concurrent appointment of new Independent Directors, please refer to the current position column of Attachment 8 on page 45 「List of Candidates for Directors」.

Resolution:

Extemporary Motions

Adjournment

VIA Technologies, Inc. 2022 Business Report

Despite mounting global economic and geopolitical uncertainty and a marked decline in the demand for technology products and services, the VIA Group achieved solid growth overall in 2022.

Revenues of the VIA Intelligent Solutions Division, formerly known as the VIA Embedded Platform Division, rose in 2022 due to continued demand from OEM projects in the US and Japan as well as increasing global adoption of VIA Intelligent Automotive Solutions in the commercial fleet, industrial vehicle, and heavy equipment safety segments.

With their advanced driver assistance and driver safety system algorithms and flexible cloud connectivity options, the VIA Mobile360 AI Dash Cam and the VIA Mobile360 M800 Video Telematics System have generated increased momentum in the global video telematics market for commercial fleet deployments.

Demand for the VIA Mobile360 Forklift Safety System, which was launched at the beginning of 2021, has also continued to grow in all key global markets across industries as diverse as petrochemicals, food and beverages, construction, warehousing and logistics, and automotive. The roll-outs of new VIA Mobile360 Forklift Safety System models and the attached VIA WorkX Connect Cloud Management Service have opened up new growth opportunities among enterprise customers worldwide.

Successful initial deployments of the VIA Mobile360 Heavy Equipment Safety System in mining and quarrying operations and large-scale construction projects have enabled VIA Intelligent Solutions to establish a strong foundation for accelerating growth in these high-potential market segments.

As governments continue to strengthen vehicle safety laws and regulations, we expect to see continued growth in demand for VIA Intelligent Automotive Solutions across all key global markets in 2023 and beyond. The rising need for enterprises to digitize their physical operations using advanced IoT, AI, and Cloud technologies to

boost safety and efficiency is another key trend that will fuel demand for VIA Intelligent Automotive Solutions in the years ahead.

VIA NEXT has continued to enhance the scope of the customized IC backend and system design services that form its core business, including IC mass production & testing services, package design, DFT/DFM, reliability testing, system design, software development, and system software and hardware integration validation. Operating performance has maintained a modest growth rate due to continued demand from its client base

Despite the decline in demand caused by the severe contraction of the PC market in 2022, VIA Labs has maintained its technology and product leadership in the high-speed data transmission and power IC segment. As the Company that launched the world's first USB4 terminal device control chip, the Company is well equipped to respond to future changes in market conditions.

2 · Business Report

(1) Y2022 Business results

Consolidated operating revenue in 2022 amounts to NTD 9,296,632 thousand. Net loss after tax attributable to the owners of the parent company is NTD 83,635 thousand. Based on the weighted average number of outstanding shares of 496,326 thousand shares, earnings per share is NT\$0.17.

Item		2022	2021	
Revenues and expenses	Operating revenue (NTD thousand)	9,296,632	7,001,135	
	Operating income (NTD thousand)	3,316,122	2,987,604	
	Net profit (loss) attributable to owners of the parent company (NTD thousand)	(83,635)	3,960,944	
Profitability	Return on assets (%)	1.19	21.80	
	Return on shareholders' equity (%)	1.55	35.23	
	Percentage of paid-in capital (%)	Operating profit (loss)	0.07	(29.11)
		Net profit before tax	10.66	94.75
	Net profit margin (%)	2.39	62.21	
	Earnings per share (NTD)	(0.17)	8.01	

Note: The paid-in capital at the end of 2022 is including the capital received in advance of NT\$4,875 thousand.

(2) Looking to the future

As the digital transformation of the enterprise proliferates across the global automotive, transportation, manufacturing, logistics, construction, aggregates, and mining sectors, we see promising growth potential for the VIA Intelligent Solutions Division in 2023 and beyond.

The video telematics segment represents a substantial opportunity for VIA Intelligent Automotive Solutions due to the growing need for commercial and public transportation operators to upgrade the safety of their vehicle fleets by integrating accident prevention and driver behavior monitoring applications to meet new regulatory requirements. Demand for cloud-based vehicle tracking, incident reporting, trip history, and other fleet management functions in order to reduce fuel, maintenance, and insurance costs is also on the rise in both the commercial and public transportation sectors.

Having established a leadership position in the video telematics market with the VIA Mobile360 AI Dash Cam and VIA Mobile360 M800 Video Telematics System, we will continue to increase penetration of key vertical segments including trucking and deliveries, taxis and ridesharing, and buses and coaches through continued system form factor, AI, and cloud optimizations for diverse usage requirements.

Following the successful roll-outs of new VIA Mobile360 Forklift Safety System 2PD and 3PD models and the VIA WorkX Connect Cloud Management Service in 2022, we have gained increased traction for the product among enterprise customers in all key global markets, most notably in North America and Japan. The introduction of the subscription-based VIA WorkX Connect Cloud Management Service is generating additional opportunities for deeper long-term integration with enterprise customer operations through the development of new services and applications for enhancing efficiency and resource utilization.

To take advantage of the promising potential of the aggregates and construction industries, we plan to step up the promotion of the VIA Mobile360 Heavy Equipment Safety System this year and beyond. With its unique vSense sensor fusion technology combining camera AI and radar detection of people and objects, the system has already achieved a leadership position in the market and can be installed on all the most popular classes of heavy vehicles – from loaders, haulers, and bulldozers to telehandlers, high-capacity forklifts, and waste disposal trucks.

To complement its IC backend and system design services, VIA NEXT will develop customer services to meet future market needs.

VIA Labs will continue to leverage its high-speed data transmission design and technology capabilities to develop innovative new products that increase convenience for consumers and business users. As the only company in the world to ship USB4 silicon, VIA Labs is in a strong position to further extend its market leadership.

As a leading technology company, VIA will continue to strive for innovation in both products and business models in order to provide best-in-class solutions and services to customers and enable them to pursue growth and profitability. By continuing to foster discipline, integrity, and positive beliefs amongst our employees and implementing the Company's core values, VIA is committed to generating increased revenues for the Group.

Chairman:Wen-Chi Chen CEO: Wen-Chi Chen Chief Accountant: Bao-Huei Chen

March 9, 2023

Attachment 2

VIA Technologies, Inc.
Audit Committee's Review Report

The Board of Directors has prepared the Company's 2022 business report , financial statements and table of earnings distribution , among which the financial statements were certified by Deloitte & Touche, and issued an audit report with unqualified opinion. The above-mentioned business report , financial statements and table of earnings distribution are approved by the Audit Committee, and it is considered that there is no disagreement. According to relevant requirements of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To

2023 Annual General Shareholders Meeting of VIA Technologies Inc.

Chairman of the Audit Committee

Ti-Hsiang Wei

May 03, 2023

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
VIA Technologies, Inc.

Opinion

We have audited the accompanying consolidated financial statements of VIA Technologies, Inc. and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2022 and 2021, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the “consolidated financial statements”).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2022 and 2021, 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, International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2022. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters of the consolidated financial statements for the year ended December 31, 2022 are as follows:

Revenue Recognition

Revenue from the sale of goods is recognized when significant risks and control are transferred to the customers. Technical service revenue is recognized when the performance obligation of services is fulfilled and the amount of revenue can be reasonably measured. Since the revenue from specific customers is material to the consolidated financial statements, we considered the relevant recognition of revenue a key audit matter.

For the accounting policy on revenue recognition, refer to Note 4.

We obtained an understanding and tested the effectiveness of the design and the implementation of internal controls with respect to the revenue recognition of specific customers. We selected samples of revenue from the aforementioned customers and confirmed that revenue transactions have indeed occurred.

Other Matters

We have also audited the parent company only financial statements of VIA Technologies, Inc. as of and for the years ended December 31, 2022 and 2021 on which we have issued an unmodified opinion.

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of 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 for the year ended December 31, 2022 and are therefore the key audit matters. We describe these

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

The engagement partners on the audits resulting in this independent auditors' report are Shu-Lin Liu and Chin-Chuan Shih.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 9, 2023

Notice to Readers

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

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

ASSETS	2022		2021	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 11,850,296	49	\$ 10,479,747	48
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	382,613	2	538,496	3
Financial assets at amortized cost - current (Notes 4 and 9)	103,071	-	1,546,144	7
Notes receivables and accounts receivable (Notes 4 and 10)	443,715	2	654,595	3
Accounts receivable - related parties (Notes 4, 10 and 34)	1,930	-	2,750	-
Other receivables (Notes 4, 10 and 34)	34,492	-	30,375	-
Inventories (Notes 4, 5 and 11)	2,857,115	12	1,611,635	7
Other current assets (Note 18)	<u>1,313,929</u>	<u>5</u>	<u>265,390</u>	<u>1</u>
Total current assets	<u>16,987,161</u>	<u>70</u>	<u>15,129,132</u>	<u>69</u>
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	1,769,876	7	1,636,818	8
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	1,072,567	5	670,115	3
Investments accounted for using the equity method (Notes 4 and 13)	244,482	1	131,681	1
Property, plant and equipment (Notes 4, 14 and 35)	1,989,134	8	1,979,612	9
Right-of-use assets (Notes 4 and 15)	239,587	1	280,968	1
Investment properties, net (Notes 4, 5, 16 and 35)	1,847,568	8	1,852,026	8
Intangible assets (Notes 4 and 17)	72,016	-	64,223	-
Deferred tax assets (Notes 4 and 27)	79,143	-	36,269	-
Refundable deposits (Note 18)	77,727	-	104,282	1
Other assets - non-current (Note 18)	<u>3,086</u>	<u>-</u>	<u>15,824</u>	<u>-</u>
Total non-current assets	<u>7,395,186</u>	<u>30</u>	<u>6,771,818</u>	<u>31</u>
TOTAL	<u>\$ 24,382,347</u>	<u>100</u>	<u>\$ 21,900,950</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Financial liabilities at fair value through profit or loss - current (Notes 4 and 7)	\$ 1,861	-	\$ -	-
Notes payable (Note 20)	678	-	729	-
Accounts payable (Note 20)	891,369	4	920,756	4
Accounts payable - related parties (Notes 20 and 34)	34,464	-	33,695	-
Other payables (Notes 21 and 34)	1,731,268	7	1,724,845	8
Current tax liabilities (Notes 4 and 27)	303,715	1	349,695	2
Provisions - current (Notes 4 and 22)	290,786	1	139,684	1
Lease liabilities - current (Notes 4, 15 and 34)	52,466	-	86,420	-
Current portion of long-term borrowings (Note 19)	1,399,352	6	950,000	4
Other current liabilities (Note 21)	<u>2,352,359</u>	<u>10</u>	<u>500,744</u>	<u>2</u>
Total current liabilities	<u>7,058,318</u>	<u>29</u>	<u>4,706,568</u>	<u>21</u>
NON-CURRENT LIABILITIES				
Long-term borrowings (Note 19)	2,010,000	8	1,165,000	5
Long-term bills payable (Note 19)	-	-	1,101,484	5
Deferred tax liabilities (Notes 4 and 27)	192,906	1	195,270	1
Lease liabilities - non-current (Notes 4, 15 and 34)	114,530	-	178,306	1
Net defined benefit liabilities (Notes 4 and 23)	308,755	1	353,817	2
Credit balance of investments accounted for using the equity method (Notes 13 and 21)	-	-	32	-
Other non-current liabilities (Note 21)	<u>141,130</u>	<u>1</u>	<u>50,866</u>	<u>-</u>
Total non-current liabilities	<u>2,767,321</u>	<u>11</u>	<u>3,044,775</u>	<u>14</u>
Total liabilities	<u>9,825,639</u>	<u>40</u>	<u>7,751,343</u>	<u>35</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 24)				
Share capital	4,970,099	20	4,944,109	23
Capital collected in advance	12,037	-	24,881	-
Capital surplus	1,241,826	5	1,209,690	6
Retained earnings				
Legal reserve	749,725	3	354,878	1
Special reserve	910,285	4	595,929	3
Unappropriated earnings	4,908,847	20	6,150,928	28
Other equity	<u>207,098</u>	<u>1</u>	<u>(689,468)</u>	<u>(3)</u>
Total equity attributable to owners of the Company	12,999,917	53	12,590,947	58
NON-CONTROLLING INTERESTS (Note 24)	<u>1,556,791</u>	<u>7</u>	<u>1,558,660</u>	<u>7</u>
Total equity	<u>14,556,708</u>	<u>60</u>	<u>14,149,607</u>	<u>65</u>
TOTAL	<u>\$ 24,382,347</u>	<u>100</u>	<u>\$ 21,900,950</u>	<u>100</u>

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

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2022		2021	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 25 and 34)	\$ 9,296,632	100	\$ 7,001,135	100
OPERATING COSTS (Notes 11, 23, 26 and 34)	<u>5,980,510</u>	<u>64</u>	<u>4,013,531</u>	<u>58</u>
GROSS PROFIT	<u>3,316,122</u>	<u>36</u>	<u>2,987,604</u>	<u>42</u>
OPERATING EXPENSES (Notes 10, 23, 26 and 34)				
Selling and marketing expenses	764,478	8	735,954	10
General and administrative expenses	618,862	7	598,880	9
Research and development expenses	1,928,797	21	3,091,760	44
Expected credit loss	<u>653</u>	<u>-</u>	<u>3,091</u>	<u>-</u>
Total operating expenses	<u>3,312,790</u>	<u>36</u>	<u>4,429,685</u>	<u>63</u>
PROFIT (LOSS) FROM OPERATIONS	<u>3,332</u>	<u>-</u>	<u>(1,442,081)</u>	<u>(21)</u>
NON-OPERATING INCOME AND EXPENSES (Notes 13, 26 and 34)				
Interest income	136,251	2	17,734	-
Other income	410,007	4	3,693,668	53
Other gains and losses	59,029	1	2,483,324	36
Finance costs	(65,340)	(1)	(53,187)	(1)
Share of profit or loss of associates	<u>(12,802)</u>	<u>-</u>	<u>(6,146)</u>	<u>-</u>
Total non-operating income and expenses	<u>527,145</u>	<u>6</u>	<u>6,135,393</u>	<u>88</u>
PROFIT BEFORE INCOME TAX	530,477	6	4,693,312	67
INCOME TAX EXPENSE (Notes 4 and 27)	<u>(308,055)</u>	<u>(4)</u>	<u>(338,225)</u>	<u>(5)</u>
NET (LOSS) PROFIT FOR THE YEAR	<u>222,422</u>	<u>2</u>	<u>4,355,087</u>	<u>62</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 23 and 24)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans	46,208	-	(12,445)	-
Unrealized gain or loss on investments in equity instruments at fair value through other comprehensive income	(45,359)	-	(15,291)	(1)

(Continued)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2022		2021	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translating foreign operations	\$ 932,373	10	\$ (303,525)	(4)
Share of the other comprehensive income (loss) of associates	<u>1,699</u>	<u>-</u>	<u>(2,681)</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>934,921</u>	<u>10</u>	<u>(333,942)</u>	<u>(5)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 1,157,343</u>	<u>12</u>	<u>\$ 4,021,145</u>	<u>57</u>
NET (LOSS) PROFIT ATTRIBUTABLE TO:				
Owners of the Company	\$ (83,635)	(1)	\$ 3,960,944	56
Non-controlling interests	<u>306,057</u>	<u>3</u>	<u>394,143</u>	<u>6</u>
	<u>\$ 222,422</u>	<u>2</u>	<u>\$ 4,355,087</u>	<u>62</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	\$ 860,081	9	\$ 3,629,716	52
Non-controlling interests	<u>297,262</u>	<u>3</u>	<u>391,429</u>	<u>5</u>
	<u>\$ 1,157,343</u>	<u>12</u>	<u>\$ 4,021,145</u>	<u>57</u>
(LOSS) EARNINGS PER SHARE (Note 28)				
From continuing operations				
Basic	<u>\$ (0.17)</u>		<u>\$ 8.01</u>	
Diluted			<u>\$ 7.84</u>	

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

(Concluded)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company						Other Equity		Total Equity Attributable to Owners of the Company	Non-controlling Interests	Total Equity	
	Share Capital	Capital Collected in Advance	Capital Surplus	Retained Earnings		Unappropriated Earnings	Exchange Differences on Translating Foreign Operations	Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income				Unearned Employee Benefits
				Legal Reserve	Special Reserve							
BALANCE, JANUARY 1, 2021	\$ 4,933,034	\$ 18,824	\$ 1,168,504	\$ -	\$ -	\$ 3,548,777	\$ (360,861)	\$ (9,848)	\$ -	\$ 9,298,430	\$ 1,275,997	\$ 10,574,427
Appropriation of 2020 earnings												
Legal reserve	-	-	-	354,878	-	(354,878)	-	-	-	-	-	-
Special reserve	-	-	-	-	595,929	(595,929)	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	(395,517)	-	-	-	(395,517)	-	(395,517)
Net profit for the year ended December 31, 2021	-	-	-	-	-	3,960,944	-	-	-	3,960,944	394,143	4,355,087
Other comprehensive loss for the year ended December 31, 2021	-	-	-	-	-	(12,469)	(306,109)	(12,650)	-	(331,228)	(2,714)	(333,942)
Total comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	3,948,475	(306,109)	(12,650)	-	3,629,716	391,429	4,021,145
Cash dividends distributed by the subsidiary	-	-	-	-	-	-	-	-	-	-	(128,956)	(128,956)
Change in capital surplus from investments in associates	-	-	252	-	-	-	-	-	-	252	-	252
Share-based payment transaction (Note 29)	-	-	29,887	-	-	-	-	-	-	29,887	-	29,887
Issuance of stock from exercise of employee stock options	11,075	6,057	16,502	-	-	-	-	-	-	33,634	-	33,634
Changes in percentage of ownership interests in the subsidiary (Note 30)	-	-	(7,284)	-	-	-	-	-	-	(7,284)	18,840	11,556
Recognition of employee share options issued by the subsidiary (Note 29)	-	-	1,829	-	-	-	-	-	-	1,829	1,350	3,179
BALANCE AT DECEMBER 31, 2021	4,944,109	24,881	1,209,690	354,878	595,929	6,150,928	(666,970)	(22,498)	-	12,590,947	1,558,660	14,149,607
Appropriation of 2021 earnings												
Legal reserve	-	-	-	394,847	-	(394,847)	-	-	-	-	-	-
Special reserve	-	-	-	-	314,356	(314,356)	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	(495,350)	-	-	-	(495,350)	-	(495,350)
Net profit for the year ended December 31, 2022	-	-	-	-	-	(83,635)	-	-	-	(83,635)	306,057	222,422
Other comprehensive loss for the year ended December 31, 2022	-	-	-	-	-	46,107	933,556	(35,947)	-	943,716	(8,795)	934,921
Total comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	-	(37,528)	933,556	(35,947)	-	860,081	297,262	1,157,343
Cash dividends distributed by the subsidiary	-	-	-	-	-	-	-	-	-	-	(325,580)	(325,580)
Change in capital surplus from investments in associates	-	-	399	-	-	-	-	-	(1,043)	(644)	-	(644)
Share-based payment transaction (Note 29)	-	-	13,349	-	-	-	-	-	-	13,349	-	13,349
Issuance of stock from exercise of employee stock options	25,990	(12,844)	31,711	-	-	-	-	-	-	44,857	-	44,857
Changes in percentage of ownership interests in the subsidiary (Note 30)	-	-	(14,040)	-	-	-	-	-	-	(14,040)	25,896	11,856
Recognition of employee share options issued by the subsidiary (Note 29)	-	-	717	-	-	-	-	-	-	717	553	1,270
BALANCE AT DECEMBER 31, 2022	\$ 4,970,099	\$ 12,037	\$ 1,241,826	\$ 749,725	\$ 910,285	\$ 4,908,847	\$ 266,586	\$ (58,445)	\$ (1,043)	\$ 12,999,917	\$ 1,556,791	\$ 14,556,708

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

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	\$ 530,477	\$ 4,693,312
Adjustments for:		
Depreciation expense	235,179	254,193
Amortization expense	75,948	36,629
Expected credit loss recognized on accounts receivable	653	3,091
Finance costs	65,340	53,187
Interest income	(136,251)	(17,734)
Dividend income	(5,670)	(3,891)
Compensation costs of employee share options	14,619	33,066
Share of profit or loss of associates	12,802	6,146
(Gain) loss on disposal of property, plant and equipment	(5,562)	5,552
Loss (gain) on disposal of intangible assets	27	(1,081,258)
Impairment loss recognized on property, plant and equipment and right-of-use assets	-	73,231
Loss on changes in fair value of investment properties	29,679	27,264
Gain on bargain purchase	(327)	-
Gain on lease modification	(24,325)	(12)
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	108,663	(1,922,737)
Notes receivable and accounts receivable	210,227	(231,548)
Accounts receivable - related parties	820	531
Other receivables	(2,066)	9,288
Inventories	(1,245,480)	(770,619)
Other current assets	(1,048,565)	(81,180)
Other non-current assets	12,738	9,962
Financial liabilities at fair value through profit or loss	1,861	-
Notes payable	(51)	188
Accounts payable	(29,387)	399,043
Accounts payable - related parties	769	14,409
Other payables	15,322	283,169
Provisions	151,102	129,352
Other current liabilities	1,851,615	394,948
Net defined benefit liabilities	1,146	1,425
Cash generated from operations	<u>821,303</u>	<u>2,319,007</u>
Interest received	134,200	17,430
Dividends received	5,670	3,891
Interest paid	(64,882)	(52,650)
Income tax paid	<u>(401,765)</u>	<u>(762,757)</u>
Net cash generated from operating activities	<u>494,526</u>	<u>1,524,921</u>

(Continued)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	\$ (447,811)	\$ (575,052)
Purchase of financial assets at amortized cost	(131,971)	(3,165,064)
Proceeds from sale of financial assets at amortized cost	1,575,044	1,678,920
Purchase of long-term equity investments using the equity method	(165,760)	-
Payments for property, plant and equipment	(155,397)	(153,361)
Proceeds from disposal of property, plant and equipment	7,192	2,354
Increase in refundable deposits	(13,546)	(5,376)
Decrease in refundable deposits	40,478	23,865
Payments for intangible assets	(89,030)	(45,683)
Proceeds from disposal of intangible assets	-	7,188,162
Payments for investment properties	(644)	-
Decrease in other financial assets	-	112,044
Dividends received from associates	41,507	93,260
	<u>660,062</u>	<u>5,154,069</u>
Net cash generated from investing activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in long-term bills payable	298,000	248,000
Decrease in long-term bills payable	(692,000)	(336,000)
Proceeds from long-term borrowings	1,465,000	1,142,000
Repayments of long-term borrowings	(878,000)	(872,000)
Increase in guarantee deposits	393,814	1,162
Decrease in guarantee deposits	(303,501)	(1,188)
Decrease in other payables - related parties	-	(96,925)
Repayment of the principal portion of lease liabilities	(113,167)	(98,086)
Distribution of cash dividends	(495,350)	(395,517)
Proceeds from exercise of employee share options	44,857	33,634
Partial disposal of interests in the subsidiary without a loss of control	11,856	171,682
Dividends paid to non-controlling interests	(325,580)	(128,956)
	<u>(594,071)</u>	<u>(332,194)</u>
Net cash used in financing activities		
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES		
	<u>810,032</u>	<u>(218,709)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,370,549	6,128,087
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		
	<u>10,479,747</u>	<u>4,351,660</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 11,850,296</u>	<u>\$ 10,479,747</u>

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

(Concluded)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
VIA Technologies, Inc.

Opinion

We have audited the accompanying parent company only financial statements of VIA Technologies, Inc. (the "Company"), which comprise the parent company only balance sheets as of December 31, 2022 and 2021, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the parent company only financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the accompanying parent company only financial position of the Company as of December 31, 2022 and 2021, and its parent company only financial performance and its parent company only 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 Auditing and Attestation of Financial Statements by Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the parent company only Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2022. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters of the parent company only financial statements for the year ended December 31, 2022 are as follows:

Revenue Recognition

Revenue from the sale of goods is recognized when significant risks and control are transferred to the customers. Technical service revenue is recognized when the performance obligation of services is fulfilled and the amount of revenue can be reasonably measured. Since the revenue from specific customers is material to the parent company only financial statements, we considered the relevant recognition of revenue a key audit matter.

For the accounting policy of revenue recognition, refer to Note 4.

We obtained an understanding and tested the effectiveness of the design and the implementation of internal controls with respect to the revenue recognition of specific customers. We selected samples of revenue from the aforementioned customers and confirmed that revenue transactions have indeed occurred.

Evaluation of Investments Accounted for Using the Equity Method

As stated in Note 10 to the parent company only financial statements, as of December 31, 2022, the carrying amount of the investment in subsidiaries accounted for using the equity method was \$13,741,033 thousand, representing 71% of the Company's assets. For the year ended December 31, 2022, the amount of share of profit of subsidiaries was \$443,268 thousand, representing 2,270% of the Company's profit before income tax, which is material to the parent company only financial statements. Therefore, we considered the evaluation of investments in subsidiaries accounted for using the equity method a key audit matter.

In order to evaluate investments in subsidiaries accounted for using the equity method appropriately, we performed the audit procedures as follows:

1. We conducted our audits of the financial statements of subsidiaries in accordance with the Standards on Auditing of the Republic of China. The subsidiaries' financial statements have been prepared in accordance with the same accounting principles as the Company.
2. We obtained the investments in subsidiaries accounted for using the equity method for the year ended December 31, 2022, reviewed the calculation by the Company and evaluated the accuracy and completeness of the recognition of investment gain or loss.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

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

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

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

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high

level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 maintain professional skepticism throughout the audit. We also:

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2022 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Shu-Lin Liu and Chin-Chuan Shih.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 9, 2023

Notice to Readers

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

For the convenience of readers, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and financial statements shall prevail.

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY BALANCE SHEETS DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

ASSETS	2022		2021	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 1,008,420	5	\$ 515,524	3
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	379,440	2	536,323	3
Accounts receivable, net (Notes 4 and 8)	37,288	-	75,391	-
Accounts receivable - related parties (Notes 4, 8 and 31)	112,843	1	121,772	1
Other receivables (Notes 4, 8 and 31)	38,948	-	26,366	-
Inventories (Notes 4, 5 and 9)	1,616,780	8	1,050,522	5
Other current assets (Note 15)	105,179	1	150,719	1
Total current assets	<u>3,298,898</u>	<u>17</u>	<u>2,476,617</u>	<u>13</u>
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	246,945	1	240,417	1
Investments accounted for using the equity method (Notes 4 and 10)	13,914,500	72	13,896,670	75
Property, plant and equipment (Notes 4, 11 and 32)	772,880	4	780,406	4
Right-of-use assets (Notes 4 and 12)	18,633	-	11,169	-
Investment properties, net (Notes 4, 5, 13 and 32)	1,176,107	6	1,202,804	7
Intangible assets (Notes 4 and 14)	9,540	-	18,035	-
Refundable deposits (Note 15)	9,399	-	9,012	-
Total non-current assets	<u>16,148,004</u>	<u>83</u>	<u>16,158,513</u>	<u>87</u>
TOTAL	<u>\$ 19,446,902</u>	<u>100</u>	<u>\$ 18,635,130</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Financial liabilities at fair value through profit or loss - current (Notes 4 and 7)	\$ 1,861	-	\$ -	-
Notes payable (Note 17)	638	-	685	-
Accounts payable (Note 17)	719,123	4	639,375	3
Accounts payable - related parties (Notes 17 and 31)	66,523	-	79,391	-
Other payables (Notes 18 and 31)	933,171	5	934,289	5
Current tax liabilities (Notes 4 and 24)	148,319	1	119,488	1
Provisions - current (Notes 4 and 19)	282,223	1	132,783	1
Lease liabilities - current (Notes 4 and 12)	8,594	-	6,992	-
Current portion of long-term borrowings (Notes 16 and 32)	1,399,352	7	950,000	5
Other current liabilities (Note 18)	416,520	2	233,634	1
Total current liabilities	<u>3,976,324</u>	<u>20</u>	<u>3,096,637</u>	<u>16</u>
NON-CURRENT LIABILITIES				
Long-term borrowings (Notes 16 and 32)	2,010,000	10	1,165,000	6
Long-term bills payable (Notes 16 and 32)	-	-	1,101,484	6
Deferred tax liabilities (Notes 4 and 24)	136,993	1	142,230	1
Lease liabilities - non-current (Notes 4 and 12)	9,262	-	3,795	-
Net defined benefit liabilities (Notes 4 and 20)	305,817	2	350,682	2
Credit balance of investments accounted for using the equity method (Notes 10 and 18)	-	-	175,702	1
Other non-current liabilities (Notes 18 and 31)	8,589	-	8,653	-
Total non-current liabilities	<u>2,470,661</u>	<u>13</u>	<u>2,947,546</u>	<u>16</u>
Total liabilities	<u>6,446,985</u>	<u>33</u>	<u>6,044,183</u>	<u>32</u>
EQUITY (Note 21)				
Share capital	4,970,099	26	4,944,109	27
Advance receipts for share capital	12,037	-	24,881	-
Capital surplus	1,241,826	6	1,209,690	7
Retained earnings				
Legal reserve	749,725	4	354,878	2
Special reserve	910,285	5	595,929	3
Unappropriated earnings	4,908,847	25	6,150,928	33
Other equity	207,098	1	(689,468)	(4)
Total equity	<u>12,999,917</u>	<u>67</u>	<u>12,590,947</u>	<u>68</u>
TOTAL	<u>\$ 19,446,902</u>	<u>100</u>	<u>\$ 18,635,130</u>	<u>100</u>

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

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except (Loss) Earnings Per Share)

	2022		2021	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 22 and 31)	\$ 3,898,575	100	\$ 2,579,177	100
OPERATING COSTS (Notes 9, 20, 23 and 31)	<u>3,117,484</u>	<u>80</u>	<u>2,208,773</u>	<u>86</u>
GROSS PROFIT	781,091	20	370,404	14
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES	(17,542)	-	(2,620)	-
REALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES	<u>2,620</u>	<u>-</u>	<u>2,811</u>	<u>-</u>
REALIZED GROSS PROFIT	<u>766,169</u>	<u>20</u>	<u>370,595</u>	<u>14</u>
OPERATING EXPENSES (Notes 20, 23 and 31)				
Selling and marketing expenses	125,043	3	128,852	5
General and administrative expenses	458,808	12	439,445	17
Research and development expenses	<u>511,745</u>	<u>13</u>	<u>702,365</u>	<u>27</u>
Total operating expenses	<u>1,095,596</u>	<u>28</u>	<u>1,270,662</u>	<u>49</u>
LOSS FROM OPERATIONS	<u>(329,427)</u>	<u>(8)</u>	<u>(900,067)</u>	<u>(35)</u>
NON-OPERATING INCOME AND EXPENSES (Notes 10, 13, 23 and 31)				
Interest income	9,005	-	614	-
Other income	99,596	3	319,377	13
Other gains and losses	(134,751)	(4)	511,010	20
Finance costs	(56,247)	(1)	(43,196)	(2)
Share of profit of subsidiaries and associates	<u>431,347</u>	<u>11</u>	<u>4,197,730</u>	<u>163</u>
Total non-operating income and expenses	<u>348,950</u>	<u>9</u>	<u>4,985,535</u>	<u>194</u>
PROFIT BEFORE INCOME TAX	19,523	1	4,085,468	159
INCOME TAX EXPENSE (Notes 4 and 24)	<u>(103,158)</u>	<u>(3)</u>	<u>(124,524)</u>	<u>(5)</u>
NET (LOSS) PROFIT FOR THE YEAR	<u>(83,635)</u>	<u>(2)</u>	<u>3,960,944</u>	<u>154</u>

(Continued)

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars, Except (Loss) Earnings Per Share)

	2022		2021	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 20 and 21)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans	\$ 45,974	1	\$ (12,501)	-
Share of remeasurement of defined benefit plans of subsidiaries	133	-	32	-
Share of the other comprehensive income of subsidiaries accounted for using the equity method	(35,947)	(1)	(12,650)	(1)
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translating foreign operations	933,524	24	\$ (306,080)	(12)
Share of the other comprehensive loss of associates accounted for using the equity method	<u>32</u>	<u>-</u>	<u>(29)</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>943,716</u>	<u>24</u>	<u>(331,228)</u>	<u>(13)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 860,081</u>	<u>22</u>	<u>\$ 3,629,716</u>	<u>141</u>
(LOSS) EARNINGS PER SHARE (Note 25)				
From continuing operations				
Basic	<u>\$ (0.17)</u>		<u>\$ 8.01</u>	
Diluted			<u>\$ 7.84</u>	

The accompanying notes are an integral part of the parent company only financial statements. (Concluded)

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

	Share Capital	Capital Collected in Advance	Capital Surplus	Retained Earnings			Other Equity Unrealized Loss on Financial Assets at Fair Value Through Other Comprehensive Income	Exchange Differences on Translating Foreign Operations	Unearned Employee Benefits	Total Equity
				Legal Reserve	Special Reserve	Unappropriated Earnings				
BALANCE AT JANUARY 1, 2021	\$ 4,933,034	\$ 18,824	\$ 1,168,504	\$ -	\$ -	\$ 3,548,777	\$ (360,861)	\$ (9,848)	\$ -	\$ 9,298,430
Appropriation of 2020 earnings										
Legal reserve	-	-	-	354,878	-	(354,878)	-	-	-	-
Special reserve	-	-	-	-	595,929	(595,929)	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(395,517)	-	-	-	(395,517)
Net profit for the year ended December 31, 2021	-	-	-	-	-	3,960,944	-	-	-	3,960,944
Other comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	(12,469)	(306,109)	(12,650)	-	(331,228)
Total comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	3,948,475	(306,109)	(12,650)	-	3,629,716
Changes in capital surplus from investments in associates	-	-	252	-	-	-	-	-	-	252
Share-based payment transaction (Note 26)	-	-	29,887	-	-	-	-	-	-	29,887
Issuance of ordinary shares under employee share options	11,075	6,057	16,502	-	-	-	-	-	-	33,634
Changes in percentage of ownership interests in the subsidiary (Note 27)	-	-	(7,284)	-	-	-	-	-	-	(7,284)
Recognition of employee share options issued by the subsidiary	-	-	1,829	-	-	-	-	-	-	1,829
BALANCE AT DECEMBER 31, 2021	4,944,109	24,881	1,209,690	354,878	595,929	6,150,928	(666,970)	(22,498)	-	12,590,947
Appropriation of 2021 earnings										
Legal reserve	-	-	-	394,847	-	(394,847)	-	-	-	-
Special reserve	-	-	-	-	314,356	(314,356)	-	-	-	-
Cash dividends distributed	-	-	-	-	-	(495,350)	-	-	-	(495,350)
Net loss for the year ended December 31, 2022	-	-	-	-	-	(83,635)	-	-	-	(83,635)
Other comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	-	46,107	933,556	(35,947)	-	943,716
Total comprehensive (loss) income for the year ended December 31, 2022	-	-	-	-	-	(37,528)	933,556	(35,947)	-	860,081
Changes in capital surplus from investments in associates	-	-	399	-	-	-	-	-	(1,043)	(644)
Share-based payment transaction (Note 26)	-	-	13,349	-	-	-	-	-	-	13,349
Issuance of ordinary shares under employee share options	25,990	(12,844)	31,711	-	-	-	-	-	-	44,857
Changes in percentage of ownership interests in the subsidiary (Note 27)	-	-	(14,040)	-	-	-	-	-	-	(14,040)
Recognition of employee share options issued by the subsidiary	-	-	717	-	-	-	-	-	-	717
BALANCE AT DECEMBER 31, 2022	\$ 4,970,099	\$ 12,037	\$ 1,241,826	\$ 749,725	\$ 910,285	\$ 4,908,847	\$ 266,586	\$ (58,445)	\$ (1,043)	\$ 12,999,917

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

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	\$ 19,523	\$ 4,085,468
Adjustments for:		
Depreciation expense	35,079	34,899
Amortization expense	11,750	8,035
Finance costs	56,247	43,196
Interest income	(9,005)	(614)
Dividend income	(5,612)	(3,841)
Compensation costs of employee share options	4,241	29,887
Share of profit of subsidiaries and associates	(431,347)	(4,197,730)
Gain on disposal of property, plant and equipment	-	(256)
Gain on disposal of intangible assets	-	(128,437)
Unrealized gain on transactions with subsidiaries	17,542	2,620
Realized gain on transactions with subsidiaries	(2,620)	(2,811)
Loss (gain) on changes in fair value of investment properties	27,341	(24,672)
Gain on lease modification	(67)	(3)
Gain on bargain purchase	(327)	-
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	150,355	(567,873)
Accounts receivable	38,103	(51,291)
Accounts receivable - related parties	8,929	(43,562)
Other receivables	(12,450)	(8,791)
Inventories	(566,258)	(546,888)
Other current assets	45,514	(63,197)
Financial liabilities at fair value through profit or loss	1,861	-
Notes payable	(47)	144
Accounts payable	79,748	397,706
Accounts payable - related parties	(12,868)	51,479
Other payables	10,654	94,621
Provisions	149,440	125,794
Other current liabilities	182,886	181,311
Net defined benefit liabilities	<u>1,109</u>	<u>1,390</u>
Cash used in operations	(200,279)	(583,416)
Interest received	8,873	619
Dividend received	5,612	3,841
Interest paid	(55,943)	(42,468)
Income tax paid	<u>(79,538)</u>	<u>(86,967)</u>
Net cash used in operating activities	<u>(321,275)</u>	<u>(708,391)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of the investments accounted for using the equity method	(165,760)	(134,560)
Proceeds from disposal of investments accounted for using the equity method	-	160,126
		(Continued)

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (In Thousands of New Taiwan Dollars)

	2022	2021
Payments for property, plant and equipment	\$ (23,074)	\$ (20,238)
Proceeds from disposal of property, plant and equipment	-	256
Increase in refundable deposits	(585)	(4,025)
Decrease in refundable deposits	198	20,099
Payments for intangible assets	(10,297)	(9,775)
Proceeds from disposal of intangible assets	-	870,761
Payments for investment properties	(644)	-
Decrease in other financial assets	-	112,044
Dividend received from subsidiaries	<u>1,281,863</u>	<u>175,514</u>
Net cash generated from investing activities	<u>1,081,701</u>	<u>1,170,202</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in long-term bills payable	298,000	248,000
Decrease in long-term bills payable	(692,000)	(336,000)
Proceeds from long-term borrowings	1,465,000	1,142,000
Repayments of long-term borrowings	(878,000)	(872,000)
Increase in guarantee deposits	116	719
Decrease in guarantee deposits	(180)	-
Repayment of the principal portion of lease liabilities	(9,973)	(9,436)
Dividends paid	(495,350)	(395,517)
Exercise of employee share options	<u>44,857</u>	<u>33,634</u>
Net cash used in financing activities	<u>(267,530)</u>	<u>(188,600)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	492,896	273,211
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>515,524</u>	<u>242,313</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 1,008,420</u>	<u>\$ 515,524</u>

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

(Concluded)

Attachment 4
2022 Remuneration to Directors

December 31, 2022
Unit: NT\$ thousands

Title	Name	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Remuneration received by directors for concurrent service as an employee								Amount of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)		Remuneration received from investee enterprises other than subsidiaries or from the parent company				
		Base compensation (A)		Retirement pay and pension (B)		Director profit-sharing compensation (C)		Expenses and perquisites (D)				Salary, rewards, and special disbursements (E)		Retirement pay and pension (F)		Employee profit-sharing compensation (G)										
		The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities	The Company	All Consolidated Entities	Cash	Stock	Cash	Stock		The Company	All Consolidated Entities		
Chairman & President	Wenchi Chen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	None		
Director	Cher Wang	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	None		
Director & Senior Vice President	Tzumu Lin	0	0	0	0	0	0	0	0	0	0	2,966	0	0	0	0	0	0	0	0	0	2,966	-3.546%	None		
Director	Qun-Mao Liu	0	0	0	0	0	0	60	60	60	-0.072%	60	-0.072%	0	0	0	0	0	0	0	0	60	-0.072%	60	-0.072%	None
Independent Director	Wei-The Hsu	240	240	0	0	0	0	60	60	300	-0.359%	300	-0.359%	0	0	0	0	0	0	0	0	300	-0.359%	300	-0.359%	None
Independent Director	Ti-Hsiang Wei	240	240	0	0	0	0	60	60	300	-0.359%	300	-0.359%	0	0	0	0	0	0	0	0	300	-0.359%	300	-0.359%	None
Independent Director	Wen-Yuen Ken	240	240	0	0	0	0	60	60	300	-0.359%	300	-0.359%	0	0	0	0	0	0	0	0	300	-0.359%	300	-0.359%	None

* The remuneration of the independent directors of the Company includes the carriage and attendance fees for board meetings, fixed compensation for serving on functional committees, and director's remuneration as provided for in the Company's Articles of Incorporation. The aforementioned fixed remuneration amount is based on the Company's remuneration committee with reference to industry standards and individual directors' time investment, responsibilities and other factors, which was approved by the Board of Directors.

* Remuneration paid to directors by all consolidated entities for services (such as nonemployee consultants and others) other than disclosed in the table above: None

* Compensation information disclosed in this statement differs from the concept of income under the Income Tax Act. This statement is intended to provide information disclosure and not tax-related information.

VIA Technologies, Inc.
2022
Table of Earnings Distribution

Currency:NTD

Items	Amount
Net loss of 2022	(83,635,352)
Add: Remeasurements of defined benefit plans recognized in retained earnings	46,106,131
Less: Legal reserve (10%)	0
Add: Reversal of special reserve	733,680,465
Earnings in 2022 available for distribution	696,151,244
Add: Unappropriated retained earnings of previous years	4,946,375,401
Retained earnings available for distribution as of December 31, 2022	5,642,526,645
Distribution item:	
Less: Cash dividend (NTD0.15 per share)	(74,751,741)
Retained earnings at the end of the period	5,567,774,904

Note: The number of shares for cash dividends is calculated on the basis of the actual number of outstanding shares 498,344,941 as of April 18, 2023.

Chairman: Wen-Chi Chen

CEO: Wen-Chi Chen

Chief Accountant: Bao-Huei Chen

VIA Technologies, Inc.
Comparison Table of Amended Corporate Social Responsibility Best Practice Principles

Amended Principles Name	Original Principles Name	Description
Sustainable Development Best Practice Principles	Corporate Social Responsibility Best Practice Principles	In order to cooperate with the amendment of the law.

Amended Version	Original Version	Description
<p>Article 2</p> <p>The Principles applies the entire operations of the Company and its business group.</p> <p>The Principles encourages the Company to actively fulfill <u>sustainable development</u> in the course of their business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on <u>sustainable development</u>.</p>	<p>Article 2</p> <p>The Principles applies the entire operations of the Company and its business group.</p> <p>The Principles encourages the Company to actively fulfill <u>their corporate social responsibility</u> in the course of their business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on <u>corporate social responsibility</u>.</p>	In order to cooperate with the amendment of the name.
<p>Article 3</p> <p>In promoting <u>sustainable development</u> initiatives, the Company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.</p> <p>Omitted...</p>	<p>Article 3</p> <p>In fulfilling <u>corporate social responsibility</u> initiatives, the Company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.</p> <p>Omitted...</p>	In order to cooperate with the amendment of the name.
<p>Article 4</p> <p>To implement <u>sustainable development</u> initiatives, the Company is advised to</p>	<p>Article 4</p> <p>To implement <u>corporate social responsibility</u> initiatives, the Company</p>	In order to cooperate with the

Amended Version	Original Version	Description
<p>follow the principles below:</p> <ol style="list-style-type: none"> 1. Exercise corporate governance. 2. Foster a sustainable environment. 3. Preserve public welfare. 4. Enhance disclosure of corporate <u>sustainable development</u> information. 	<p>is advised to follow the principles below:</p> <ol style="list-style-type: none"> 1.Exercise corporate governance. 2.Foster a sustainable environment. 3.Preserve public welfare. 4.Enhance disclosure of <u>corporate social responsibility</u> information. 	<p>amendment of the name.</p>
<p>Article 5</p> <p>The Company shall take into consideration the correlation between the development of domestic and international <u>sustainable development issues</u> and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for <u>sustainable development</u> programs, which shall be approved by the Audit Committee and the board of directors and then reported to the shareholders meeting.</p> <p>The board of directors is authorized to adopt any future amendments.</p> <p>When a shareholder proposes a motion involving <u>sustainable development</u>, the Company's board of directors is advised to review and consider including it in the shareholders meeting agenda.</p>	<p>Article 5</p> <p>The Company shall take into consideration the correlation between the development of domestic and international <u>corporate social responsibility principles</u> and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for <u>corporate social responsibility</u> programs, which shall be approved by the Audit Committee and the board of directors and then reported to the shareholders meeting.</p> <p>When a shareholder proposes a motion involving <u>corporate social responsibility</u>, the Company's board of directors is advised to review and consider including it in the shareholders meeting agenda.</p>	<p>In order to cooperate with the amendment of the name.</p>
<p>Article 7</p> <p>The directors of a the Company shall exercise the due care of good administrators to urge the Company to perform its <u>sustainable development</u> initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies.</p> <p>The board of directors of the Company is advised to give full consideration to the interests of stakeholders, including the following matters, in the Company's</p>	<p>Article 7</p> <p>The directors of the Company shall exercise the due care of good administrators to urge the Company to perform its <u>corporate social responsibility</u> initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its corporate social responsibility policies.</p> <p>The board of directors of the Company is advised to give full consideration to the interests of stakeholders, including the following matters, in the Company's</p>	<p>In order to cooperate with the amendment of the name.</p>

Amended Version	Original Version	Description
<p>furtherance of its <u>sustainable development objectives</u>:</p> <ol style="list-style-type: none"> 1. Identifying the Company's <u>sustainable development</u> mission or vision, and declaring its <u>sustainable development</u> policy, systems or relevant management guidelines; 2. Making <u>sustainable development</u> the guiding principle of the Company's operations and development, and ratifying concrete promotional plans for <u>sustainable development</u> initiatives; and 3. Enhancing the timeliness and accuracy of the disclosure of <u>sustainable development</u> information. <p>Omitted...</p>	<p>performance of its <u>corporate social responsibility initiatives</u>:</p> <ol style="list-style-type: none"> 1. Identifying the Company's <u>corporate social responsibility</u> mission or vision, and declaring its <u>corporate social responsibility</u> policy, systems or relevant management guidelines; 2. Making <u>corporate social responsibility</u> the guiding principle of the Company's operations and development, and ratifying concrete promotional plans for <u>corporate social responsibility</u> initiatives; and 3. Enhancing the timeliness and accuracy of the disclosure of <u>corporate social responsibility</u> information. <p>Omitted...</p>	
<p>Article 8</p> <p>The Company is advised to, on a regular basis, organize education and training on the <u>promotion of sustainable development</u> initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.</p>	<p>Article 8</p> <p>The Company is advised to, on a regular basis, organize education and training on the <u>implementation of corporate social responsibility</u> initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.</p>	<p>In order to cooperate with the amendment of the name.</p>
<p>Article 9</p> <p>For the purpose of managing <u>sustainable development</u> initiatives, the Company is advised to <u>create a governance structure for promotion of sustainable development</u>, and establish an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the <u>sustainable development</u> policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.</p> <p>The Company is advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the</p>	<p>Article 9</p> <p>For the purpose of managing <u>corporate social responsibility</u> initiatives, the Company is advised to establish an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the <u>corporate social responsibility</u> policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.</p> <p>The Company is advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the</p>	<p>In order to cooperate with the amendment of the name.</p>

Amended Version	Original Version	Description
<p>interests of stakeholders. It is advised that the employee performance evaluation system be combined with <u>sustainable development</u> policies, and that a clear and effective incentive and discipline system be established.</p>	<p>interests of stakeholders. It is advised that the employee performance evaluation system be combined with <u>corporate social responsibility</u> policies, and that a clear and effective incentive and discipline system be established.</p>	
<p>Article 10 The Company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the Company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important <u>sustainable development</u> issues which they are concerned about.</p>	<p>Article 10 The Company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the Company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important <u>corporate social responsibility</u> issues which they are concerned about.</p>	<p>In order to cooperate with the amendment of the name.</p>
<p>Article 12 The Company is advised to endeavor to utilize <u>energy more efficiently</u> and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.</p>	<p>Article 12 The Company is advised to endeavor to utilize <u>all resources more efficiently</u> and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.</p>	<p>In order to focus on the management of utilize energy to reduce the emission of greenhouse gases.</p>
<p>Article 17 The Company is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures. The Company is advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following: 1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the Company. 2. Indirect greenhouse gas emissions: emissions resulting from the <u>utilization</u></p>	<p>Article 17 The Company is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt <u>climate</u> related measures. The Company is advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following: 1.Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the Company. 2.Indirect greenhouse gas emissions:</p>	<p>In order to cooperate with the amendment of the law</p>

Amended Version	Original Version	Description
<p>of energy such as imported electricity, heating, or steam.</p> <p>3. <u>Other indirect emissions: emissions resulting from corporate activities that are not indirect emissions from energy, but are from other sources of emissions owned or controlled by the Company.</u></p>	<p>emissions resulting from the <u>generation of externally purchased or acquired electricity, heating, or steam.</u></p>	
<p>Article 26</p> <p>The Company is advised to assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the <u>sustainable development</u> initiative.</p> <p>The Company is advised to establish supplier management policies and request suppliers to comply with rules governing issues such as environmental protection, occupational safety and health or labor rights. Prior to engaging in commercial dealings, the Company is advised to assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against <u>sustainable development</u> policy.</p> <p>When the Company enter into a contract with any of <u>their</u> major suppliers, the content should include terms stipulating mutual compliance with <u>sustainable development</u> policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.</p>	<p>Article 26</p> <p>The Company is advised to assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the <u>corporate social responsibility</u> initiative.</p> <p>The Company is advised to establish supplier management policies and request suppliers to comply with rules governing issues such as environmental protection, occupational safety and health or labor rights. Prior to engaging in commercial dealings, the Company is advised to assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against <u>corporate social responsibility</u> policy.</p> <p>When the Company enter into a contract with any of major suppliers, the content should include terms stipulating mutual compliance with <u>corporate social responsibility</u> policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.</p>	<p>In order to cooperate with the amendment of the name.</p>

Amended Article Name	Original Article Name	Description
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Chapter 5 Enhancing Disclosure of <u>Sustainable Development</u> Information	Chapter 5 Enhancing Disclosure of <u>Corporate Social Responsibility</u> Information	In order to cooperate with the amendment of the law.
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Amended Version	Original Version	Description
<p>Article 28</p> <p>Omitted...</p> <p>Relevant information relating to <u>sustainable development</u> which the Company shall disclose includes:</p> <ol style="list-style-type: none"> 1. The policy, systems or relevant management guidelines, and concrete promotion plans for <u>sustainable development</u> initiatives, as resolved by the board of directors. 2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare. 3. Goals and measures for <u>promoting the sustainable development</u> initiatives established by the companies, and performance in implementation. 4. Major stakeholders and their concerns. 5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues. 6. Other information relating to <u>sustainable development</u> initiatives. 	<p>Article 28</p> <p>Omitted...</p> <p>Relevant information relating to <u>corporate social responsibility</u> which the Company shall disclose includes:</p> <ol style="list-style-type: none"> 1.The policy, systems or relevant management guidelines, and concrete promotion plans for <u>corporate social responsibility</u> initiatives, as resolved by the board of directors. 2.The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare. 3.Goals and measures for <u>realizing the corporate social responsibility</u> initiatives established by the companies, and performance in implementation. 4.Major stakeholders and their concerns. 5.Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues. 6.Other information relating to <u>corporate social responsibility</u> initiatives. 	In order to cooperate with the amendment of the name.
<p>Article 29</p> <p>The Company shall adopt internationally widely recognized standards or guidelines when producing <u>sustainability</u> reports, to disclose the status of their implementation of the <u>sustainable development</u> policy. It also is advisable to obtain a third-party</p>	<p>Article 29</p> <p>The Company shall adopt internationally widely recognized standards or guidelines when producing <u>corporate social responsibility</u> reports, to disclose the status of their implementation of the <u>corporate social responsibility</u> policy. It also is advisable</p>	In order to cooperate with the amendment of the name.

Amended Version	Original Version	Description
<p>assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:</p> <p>1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing <u>sustainable development</u> initiatives.</p> <p>Omitted...</p>	<p>to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:</p> <p>1.The policy, system, or relevant management guidelines and concrete promotion plans for implementing <u>corporate social responsibility</u> initiatives.</p> <p>Omitted...</p>	
<p>Article 30</p> <p>The Company shall at all times monitor the development of domestic and foreign <u>sustainable development</u> standards and the change of business environment so as to examine and improve their established <u>sustainable development</u> framework and to obtain better results from the <u>promotion of the sustainable development</u> policy.</p> <p>The principles were adopted on 20 March 2020.</p> <p><u>1st amendment on 1 November, 2022.</u></p>	<p>Article 30</p> <p>The Company shall at all times monitor the development of domestic and foreign <u>corporate social responsibility</u> standards and the change of business environment so as to examine and improve their established <u>corporate social responsibility</u> framework and to obtain better results from the <u>implementation of the corporate social responsibility</u> policy.</p> <p>The principles were adopted on 20 March 2020.</p>	<p>Amendment date</p>

VIA Technologies Inc.
Comparison Table of Amended Articles of Incorporation

Amended Version	Original Version	Description
Article 2: The Company's main business activities: 1. CC01060 Wired Communication Equipment and Apparatus Manufacturing 2. CC01070 Telecommunication Equipment and Apparatus Manufacturing 3. CC01080 Electronic Parts and Components Manufacturing 4. CC01110 Computers and Computing Peripheral Equipment Manufacturing 5. E605010 Computing Equipment Installation Construction 6. E603090 Illumination Equipment Construction 7. F113050 Wholesale of Computing and Business Machinery Equipment 8. F113070 Wholesale of Telecom Instruments 9. F118010 Wholesale of Computer Software 10. F119010 Wholesale of Electronic Materials 11. F213030 Retail sale of Computing and Business Machinery Equipment 12. F213060 Retail Sale of Telecom Instruments 13. F218010 Retail Sale of Computer Software 14. F219010 Retail Sale of Electronic Materials 15. F401010 International Trade 16. F601010 Intellectual Property 17. I301010 Software Design Services 18. I301020 Data Processing Services 19. I501010 Product Designing 20. IG03010 Energy Technical Services	Article 2: The Company's main business activities: 1. CC01060 Wired Communication Equipment and Apparatus Manufacturing 2. CC01070 Telecommunication Equipment and Apparatus Manufacturing 3. CC01080 Electronic Parts and Components Manufacturing 4. CC01110 Computers and Computing Peripheral Equipment Manufacturing 5. E605010 Computing Equipment Installation Construction 6. E603090 Illumination Equipment Construction 7. F113050 Wholesale of Computing and Business Machinery Equipment 8. F113070 Wholesale of Telecom Instruments 9. F118010 Wholesale of Computer Software 10. F119010 Wholesale of Electronic Materials 11. F213030 Retail sale of Computing and Business Machinery Equipment 12. F213060 Retail Sale of Telecom Instruments 13. F218010 Retail Sale of Computer Software 14. F219010 Retail Sale of Electronic Materials 15. F401010 International Trade 16. <u>F401021 Restrained Telecom Radio Frequency Equipment and Materials Import</u> 17. F601010 Intellectual Property 18. I301010 Software Design Services 19. I301020 Data Processing Services	Amendment according to Telecommunications Management Act.

Amended Version	Original Version	Description
<p><u>21.</u> ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.</p>	<p>20. I501010 Product Designing 21. IG03010 Energy Technical Services 22. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.</p>	
<p>Article 21: If there is a net profit in the final accounts of the Company, it shall be allocated in the following order: 1. Pay taxes. 2. Cover accumulated losses. 3. 10% shall be reserved as statutory surplus reserve, but this is no longer necessary when the statutory surplus reserve <u>amounts to the total paid-in capital.</u> 4. Special reserve shall be increased or rotated in accordance with the law. When a special reserve is appropriated for cumulative net debit balance reserves from prior period and cumulative net increases in fair value measurement of investment properties from prior period, the sum of net profit for current period and items other than net profit that are included directly in the unappropriated earnings for current period is used if the prior unappropriated earnings is not sufficient. 5. After the allocation in item 1-4, the BOD shall prepare the Surplus distribution case with the previous annual accumulation of undistributed surplus. Considering the overall environment, long-term financial planning, and the aim to achieve sustainability and stable business development, the Company's dividend policy is set based on capital budgeting and funding needs, as well as shareholders' interests and other factors.</p>	<p>Article 21: If there is a net profit in the final accounts of the Company, it shall be allocated in the following order: 1. Pay taxes. 2. Cover accumulated losses. 3. 10% shall be reserved as statutory surplus reserve, but this is no longer necessary when the statutory surplus reserve has reached <u>the Company's total amount of capital.</u> 4. Special reserve shall be increased or rotated in accordance with the law. When a special reserve is appropriated for cumulative net debit balance reserves from prior period and cumulative net increases in fair value measurement of investment properties from prior period, the sum of net profit for current period and items other than net profit that are included directly in the unappropriated earnings for current period is used if the prior unappropriated earnings is not sufficient. 5. After the allocation in item 1-4, the BOD shall prepare the Surplus distribution case with the previous annual accumulation of undistributed surplus. Considering the overall environment, long-term financial planning, and the aim to achieve sustainability and stable business development, the Company's dividend policy is set based on capital budgeting and funding needs, as well as shareholders' interests and other factors.</p>	<p>Compliant with the letter of MOEA</p>

Amended Version	Original Version	Description
<p>The shareholders' dividends allocated shall not be lower than ten percent of the net surplus of current year. The proportion of cash dividends should not be less than ten percent of total dividend.</p> <p>Surplus distribution to be handled as follows: distributable dividends and bonuses 、 capital reserve or statutory surplus reserve in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting. If the Company distributes surplus earning in the form of new shares, it shall be handled in accordance with the Company Act by resolution of the shareholders meeting.</p>	<p>The shareholders' dividends allocated shall not be lower than ten percent of the net surplus of current year. The proportion of cash dividends should not be less than ten percent of total dividend.</p> <p>Surplus distribution to be handled as follows: distributable dividends and bonuses 、 capital reserve or statutory surplus reserve in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting. If the Company distributes surplus earning in the form of new shares, it shall be handled in accordance with the Company Act by resolution of the shareholders meeting.</p>	
<p>Article 23: These Articles of Incorporation were drawn up on September 16, 1992. 1st amendment on January 4, 1994 Omitted...</p> <p>22nd amendment on June 17, 2022 <u>23rd amendment on June 16, 2023</u></p>	<p>Article 23: These Articles of Incorporation were drawn up on September 16, 1992. 1st amendment on January 4, 1994 Omitted...</p> <p>22nd amendment on June 17, 2022</p>	<p>Add the date of amendment in this Article.</p>

VIA Technologies, Inc.
List of Candidates for Independent Directors

No.	Name	Selected Education/Experience	Current Positions	Current Shareholding
1	Chong-Zen Hsieh	Bachelor of Industrial Engineering, Feng Chia University President, Golden Bridge Electech Inc. President, VIA Optical Solution Special Assistant to President, VIA Technologies, Inc. Chairman, Medical Instrument Technology CO., Ltd. Founder & Chairman, Countenance Biotech Inc.	Remuneration Committee Members, VIA Technologies, Inc.	0
2	Kou-Sheng Tseng	Bachelor of Industrial Education, Normal University Sales Director, American Kodak Corporation. Managing Director, Achelis Taiwan Co., Limited Independent Director, Chander Electronics Corp.	Chairman & CEO, Gabriel Broadcasting Foundation Chairman & CEO, GOOD TV Broadcasting Corp.	0

Shareholdings of Directors (incl. Independent Directors)

- I. The Company has paid-in capital of NT\$4,983,449,410, with total of 498,344,941 shares issued.
- II. The minimum numbers of shares required to be held by all directors in accordance with Article 26 of the Securities and Exchange Act is 16,000,000 shares.
- III. The numbers of shares held by the all directors (incl. independent directors) thereof respectively as recorded in the shareholders' register as of the book closure date for that shareholders' meeting is 46,704,997 shares, the details are as follows:

April 18, 2023

Position	Name	Number of shares held at book closure date	Percentage of issued shares (%)
Chairman	Wenchi Chen	7,353,682	1.48%
Director	Cher Wang	34,629,196	6.95%
Director	Tzumu Lin	4,722,119	0.95%
Director	Qun-Mao Liu	0	0.00%
Independent Director	Ti-Hsiang Wei	0	0.00%
Independent Director	Wei-Teh Hsu	0	0.00%
Independent Director	Wen-Yuen Ken	0	0.00%

VIA Technologies, Inc. Articles of Incorporation

Chapter 1 General Provisions

Article 1: The Company is incorporated in accordance with the Company Act and registered and its business name shall be 威盛電子股份有限公司 in the Chinese language, and VIA Technologies, Inc. in the English language.

Article 2: The Company's main business activities:

1. CC01060 Wired Communication Equipment and Apparatus Manufacturing
2. CC01070 Telecommunication Equipment and Apparatus Manufacturing
3. CC01080 Electronic Parts and Components Manufacturing
4. CC01110 Computers and Computing Peripheral Equipment Manufacturing
5. E605010 Computing Equipment Installation Construction
6. E603090 Illumination Equipment Construction
7. F113050 Wholesale of Computing and Business Machinery Equipment
8. F113070 Wholesale of Telecom Instruments
9. F118010 Wholesale of Computer Software
10. F119010 Wholesale of Electronic Materials
11. F213030 Retail sale of Computing and Business Machinery Equipment
12. F213060 Retail Sale of Telecom Instruments
13. F218010 Retail Sale of Computer Software
14. F219010 Retail Sale of Electronic Materials
15. F401010 International Trade
16. F401021 Restrained Telecom Radio Frequency Equipment and Materials Import
17. F601010 Intellectual Property
18. I301010 Software Design Services
19. I301020 Data Processing Services
20. I501010 Product Designing
21. IG03010 Energy Technical Services
22. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The Company can become a shareholder of limited liability in other companies by resolution of the board of directors. The total amount of its investments in such other companies shall be free from the restriction of not exceeding 40% of the amount of its own paid-up capital unless otherwise provided in relevant laws and regulations. The board resolution of the preceding paragraph shall be adopted by a majority vote at the board of directors' meeting attended by two-thirds of the total number of directors.

Article 3: The Company may provide foreign guarantees for import, export and business operations.

Article 4: The Company has its head office in New Taipei City, and the Company may establish branches in and out of this country.

Article 5: Public announcements of the Corporation shall be made in accordance with Article 28 of the Company Act.

Chapter 2 Shares

Article 6: The authorized capital of the Company is NT\$20 billion, which is divided into 2 billion shares, with a par value NT\$10 per share. The Board is authorized to issue shares in installments. Which NT\$1.2 billion divided into 120 million shares with a value per share of NT\$10, is reserved and will be used for issuing employee stock options.

Article 6-1: Where the buy-back of shares is authorized by the articles, the board of directors is authorized to do so pursuant to relevant laws and regulations.

Article 7: If the Company's subscription price for employee stock options is lower than the closing price of the shares on the issue date, or the price of treasury shares transferred to employees is lower than the average price of the Company's repurchase of shares, it shall be carried out by the attendance of shareholders representing more than half of the total number of issued shares, and the consent of more than two-thirds of the voting rights of the present shareholders.

Article 8: The Company shall issue nominal shares after the signing or stamping of seal by representative directors as well as being attested to by a competent authority in accordance with the law.

The Company may be exempted from printing any share certificate for the shares issued, but the shares not printed shall be kept and recorded by the centralized securities depository enterprise. The Company shall proceed with non-physical issuance whereof applies to other securities

Chapter 3 Shareholders' Meeting

Article 9: The entries in share transfer shall not be altered within 60 days prior to the convening date of a general shareholders' meeting, or within 30 days prior to the convening date of a special shareholders' meeting, or within 5 days prior to the target date fixed by the issuing company for distribution of dividends, bonus or other benefits.

Article 10: There are two types of shareholders' meeting, namely, the annual shareholders' meeting and the special meeting of shareholders. The annual shareholders' meeting shall be convened within six months after the end of each fiscal year, whereas the special meeting of shareholders shall be held when necessary in accordance with relevant laws. The reason for convening of the shareholders' meeting shall be stated and the shareholders are notified within 30 days prior to the convening date of a regular shareholders' meeting, or within 15 days prior to the convening date of a special shareholders' meeting.

The Company hereby add video conference or other methods announced by the competent authority to hold the shareholders' meeting.

Article 11: When a shareholder is unable to attend the shareholders' meeting for whatever reason, that shareholder shall appoint a proxy to attend by offering solicitation document according to Article 177 of the Company Act, and according to the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies".

Article 12: A shareholder, unless otherwise stipulated in relevant laws and regulations, shall have one voting right in respect of each share in his/her/its possession.

Article 13: A resolution is passed at the shareholders' meeting by a majority of the shareholders present who represent more than half of the total number of its outstanding shares.

Chapter 4 Directors

Article 14: The Company shall appoint seven to nine directors by using the candidate nomination system, and the shareholders shall elect the directors from among the nominees for director. The directors shall be appointed for a three-year term and may be re-elected after the term. The aggregate shareholding percentage of all of the directors shall comply with the laws and regulations of the competent authority.

The Company shall appoint independent directors of no less than three in number and no less than one-fifth of the total number of directors. The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence, method of nomination and other requirements with regard to the independent directors shall be set forth in accordance with the regulations of the competent authority.

During the election, the non-independent and independent directors shall be elected at the same time, but in separately calculated numbers. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially as non-independent and independent directors according to their respective number of votes.

Article 14-1: The Company has established an audit committee under Article 14-4 of the Securities and Exchange Act. The audit committee shall be composed of the entire number of independent directors, with the supervisor's duties pursuant to the Company Act, Securities and Exchange Act, and other relevant laws and regulations.

Article 15: The Board of Directors is composed of all directors. The Chairman is elected by two-thirds of the directors present at the meeting and representing one-half or more of the number of directors present at the meeting, and the Chairman externally represents the Company.

Article 15-1: For the BOD meeting, the director can assign another director to attend the BOD meeting in his/her behalf by presenting the solicitation document, and listing the scope of authorization relevant to the subject of the meeting. The board meeting may be called by videoconference, and the attendance by videoconference will be deemed attendance in person. In emergency circumstances, a board meeting may be called on shorter notice by the form of writing, E-mail or fax.

Article 16: In case the Chairman is on leave or unable to exercise his/her duties for whatever reasons, his/her proxy shall act in accordance with Article 208 of the Company Act.

Article 17: The compensation of all directors incurred by the performance of their duties shall be given regardless of business profit or loss. The Board of Directors is authorized to determine the amount of compensation to the directors of the Company based on the directors' level of operational participation as well as value of the contribution. The standard terms in the industry shall also be considered to stipulate the Company's pay method. A surplus in the Company's final accounts shall be allocated in accordance with Article 20 of the Articles of Incorporation. The Company may purchase liability insurance coverage against the liabilities for damage compensation for its directors during their tenure, so as to reduce and spread the risk of damages that may be sustained by the Company or shareholders caused by any illegal act of its directors.

Chapter 5 Managerial Officers

Article 18: The Company shall have managerial personnel. Appointment, discharge and the remuneration thereto shall be subject to Article 29 of the Company Act.

Chapter 6 Accounting

Article 19: The Company shall, at the end of each fiscal year, submit to its shareholders for their ratification (i) the annual business report, (ii) the financial statements, and (iii) the appropriation of profit and remedy in the event of loss proposal.

Article 20: If the Company is profitable in the current fiscal year, no less than 5% shall be allocated as employees' compensation in stock dividends and cash dividends by resolution of the board of directors, and no more than 1% shall be allocated as the remuneration for directors. The distribution of the employees' and the directors' compensation shall be reported to the shareholders' meeting.

However, the Company's accumulated losses shall have been covered before the employee compensation and remuneration for directors are allocated based on the aforementioned proportion.

The Company's may transfer treasury stock, employee stock warrants, certificate

of entitlement to new shares, restricted stock awards and employee compensation to employees of the controlling or subordinate company, which are to be issued under specific conditions by resolution of the board of directors.

Article 21:

If there is a net profit in the final accounts of the Company, it shall be allocated in the following order:

1. Pay taxes.
2. Cover accumulated losses.
3. 10% shall be reserved as statutory surplus reserve, but this is no longer necessary when the statutory surplus reserve has reached the Company's total amount of capital.
4. Special reserve shall be increased or rotated in accordance with the law. When a special reserve is appropriated for cumulative net debit balance reserves from prior period and cumulative net increases in fair value measurement of investment properties from prior period, the sum of net profit for current period and items other than net profit that are included directly in the unappropriated earnings for current period is used if the prior unappropriated earnings is not sufficient.
5. After the allocation in item 1-4, the BOD shall prepare the Surplus distribution case with the previous annual accumulation of undistributed surplus.

Considering the overall environment, long-term financial planning, and the aim to achieve sustainability and stable business development, the Company's dividend policy is set based on capital budgeting and funding needs, as well as shareholders' interests and other factors.

The shareholders' dividends allocated shall not be lower than ten percent of the net surplus of current year. The proportion of cash dividends should not be less than ten percent of total dividend.

Surplus distribution to be handled as follows: distributable dividends and bonuses 、 capital reserve or statutory surplus reserve in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting. If the Company distributes surplus earning in the form of new shares, it shall be handled in accordance with the Company Act by resolution of the shareholders meeting.

Chapter 7 Supplementary Provisions

Article 22: Any unspecified matters in this Articles of Incorporation shall be dealt in accordance with the Company Act.

Article 23: These Articles of Incorporation were drawn up on September 16, 1992.

1st amendment on January 4, 1994

2nd amendment on March 4, 1994

3rd amendment on October 20, 1994

4th amendment on February 14, 1995
5th amendment on June 20, 1995
6th amendment on December 2, 1995
7th amendment on April 3, 1998
8th amendment on June 16, 1999
9th amendment on June 22, 2000
10th amendment on June 22, 2001
11th amendment on June 28, 2002
12th amendment on June 27, 2003
13th amendment on June 17, 2004
14th amendment on June 13, 2005
15th amendment on June 12, 2006
16th amendment on June 13, 2008
17th amendment on June 21, 2013
18th amendment on June 2, 2015
19th amendment on June 24, 2016
20th amendment on June 21, 2019
21st amendment on July 20, 2021
22nd amendment on June 17, 2022

VIA Technologies, Inc.
Procedures for Election of Directors

- Article 1 The election of the directors of the Company shall be conducted in accordance with these Procedures.
- Article 2 The election of directors of the Company is conducted at the Shareholders' Meeting; and shall adopt the cumulative voting method; in recording the names of the voters, the attendance card numbers printed on the ballots may be used instead. Each share confers election voting rights equal in number to the directors to be elected; the votes may be cast for a single candidate or distributed among multiple candidates. The nomination of candidates for independent directors shall adopt the candidate nomination system. (If the Company should adopt the nomination system for candidates for directors and independent directors after listing) The election of directors of the Company shall be conducted in accordance with the candidate nomination system of the Company Act. The votes of the directors shall be counted according to the election of independent directors and non-independent directors. The Company may elect to exercise its voting rights by means of written or electronic voting when convening a shareholders' meeting. Shareholders who exercise their right to vote by electronic voting shall do so on the electronic voting platform designated by the Company. The number of voting rights shall be calculated by adding the voting rights of on-site voting at the shareholders meeting and the voting rights of electronic voting.
- Article 3 The number of directors will be as specified in this Company's Articles of Incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes and the specified number of positions is exceeded, the two persons receiving the same number of votes shall draw lots to decide who shall serve; the chair shall draw lots on behalf of a non-attendee.
- Article 4 Election ballots are issued by the Company and should be numbered according to the shareholder account number or attendance certificate number and the number of voting rights should be added.
- Article 5 When voting commences, the chair shall appoint a certain number of scrutineers and ballot counters to carry out related duties.
- Article 6 The ballot box shall be prepared by the Company, and shall be publicly opened and inspected by a scrutineer before the casting of ballots.

- Article 7 The elector shall fill in the name in the "Electee" column of the ballot, and may add his shareholder account number.
- Article 8 A ballot is invalid under any of the circumstances listed below:
- 1.Those who do not use the ballots stipulated in these Procedures.
 - 2.A blank ballot is placed in the ballot box.
 - 3.The handwriting is unclear and unrecognizable.
 - 4.The name of the electee filled in is unrecognizable or does not match the register of shareholders.
 - 5.In addition to filling in the name of the electee and the account number of the shareholder, other words or marks are written.
 - 6.The name of the electee filled in is the same as that of other shareholders, but the shareholder account number or ID number is not filled in for identification.
- Article 9 After the voting is completed, the votes will be counted and recorded on the spot, and the scrutineers will monitor them. The results of the voting will be announced by the chairman in public.
- Article 10 Matters not stipulated in these Procedures shall be handled in accordance with the provisions of the Company Act and relevant laws and regulations.
- Article 11 These Procedures, and any amendments hereto, shall be implemented after being approved by a Shareholders' Meeting.
The last revision date is June 21, 2019.

VIA Technologies, Inc.
Rules of Procedure for Shareholders Meetings

Article 1

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

Article 2

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

Article 3

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

Article 4

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

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

Article 5

The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9:00 a.m. and no later than 3:00 p.m.

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

Article 6

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

For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

The attending shareholders may hand in a sign-in card in lieu of signing in.

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

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

In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1

To convene a virtual shareholders meeting, the shareholders meeting notice is subject to Regulations Governing the Administration of Shareholder Services of Public Companies.

Article 7

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, his agent shall handle in accordance with the provisions of Article 208 of the Company Act.

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

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

Article 8

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

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

Article 9

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

The chair shall call the meeting to order at the appointed meeting time.

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

event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.

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

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

Article 10

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

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

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

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote.

Article 11

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

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

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

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

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

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

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

Article 12

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

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

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

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

Article 13

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

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

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

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

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

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

When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation.

Article 15

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

This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS. The minutes shall be recorded in accordance with the provisions of Article 183 of the Company Act, and shall be kept permanently during the existence of the Company.

Where a virtual shareholders meeting is convened, in addition to the matters recorded in the preceding paragraph, the meeting minutes shall be handled in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies.

Article 16

On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform before the meeting starts, and keep this information disclosed until the end of the meeting.

During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

Article 17

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

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

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

Article 18

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

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

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

Article 19

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

Article 20

When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location.

Article 21

If the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

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

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

meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

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

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

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

Article 22

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

Article 23

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

The last revision date is June 17, 2022.