

Stock Code : 2388

VIA Technologies, Inc.

2024 Annual Report

Notice to readers

This English version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English version and Chinese version, the Chinese version shall prevail.

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2023 Annual report is available at: <https://www.viatech.com.tw>

Spokesperson

Name : Wen-Chi Chen
Title : Chairman & President
Tel : (02)2218-5452
E-mail : service@via.com.tw

Deputy Spokesperson

Name : Shao-Lun Lee
Title : Executive Assistant to Chairman/CEO
Name : Bao-Huei Chen
Title : Vice President/ Chief Financial Officer
E-mail : service@via.com.tw

Headquarters, Branches and Plant**Headquarters**

Address : 8F, 533, Zhongzheng Road, Xindian District, New Taipei City 231, Taiwan, R.O.C.
Tel : +886 (0)2-2218-5452

Branches

Address : 2F., No. 9, Lixing 5th Rd., East Dist., Hsinchu City, Taiwan, R.O.C.
Tel : +886 (0)3-666-7336
Address : 4F., No. 491, Mingcheng 2nd Rd., Zuoying Dist., Kaohsiung City, Taiwan, R.O.C.
Tel : +886 (0)2-2218-5452

Plant

Address : 7F., No. 535, Zhongzheng Rd., Xindian Dist., New Taipei City, Taiwan, R.O.C.
Tel : +886 (0)2-2218-5452

Stock Transfer Agent

Firm : China Trust Commercial Bank Co., Ltd. Stock Administration Department
Address : 5th Floor, No. 83, Section 1, Chongqing South Road, Taipei City
Website : <https://www.ctbcbank.com>
Tel : +886(0)2-6636-5566

Auditors

CPA Firm : Deloitte & Touche Auditors
Auditors : Pan-Fa Wang and Chin-Chuan Shih
Address : 20F, No. 100, Songren Rd., Xingyi Dist., Taipei, 11073, Taiwan, R.O.C.
Website : <https://www.deloitte.com.tw>
Tel : +886(0)2-2725-9988
Overseas Securities Exchange : N/A
Corporate Website : <https://www.viatech.com.tw>

Trading venues for overseas securities trading and how to inquire for information

Name: Luxembourg Stock Exchange
Website: <https://www.bourse.lu>

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Part 1 、 Letter to Shareholders

1 、 Preface

Ladies and gentlemen, shareholders:

In 2024, amidst challenging global economic and geopolitical conditions, the VIA Group has not only achieved commendable results but has also set the stage for sustained future growth. This year has been pivotal as we navigated through a dynamic macro environment characterized by an unprecedented surge in demand for AI technologies across multiple domains.

The year 2024 marked a significant escalation in the adoption of AI in various sectors. From automotive to industrial, AI's capability to enhance efficiency, safety, and decision-making processes has driven its adoption at an accelerated pace. This growing demand has opened new avenues for innovation, particularly in areas like vehicle safety, smart cities, and industrial hazard detection, creating a fertile ground for VIA to innovate and expand.

The VIA Intelligent Solutions Division has seen substantial progress, driven by the escalating demand for VIA Intelligent Automotive Solutions in the global industrial and commercial vehicle safety market. Our flagship product, the VIA Safety System for Heavy Equipment, has solidified our market leadership. In recognition of its reliability and precision in AI-powered collision avoidance, the system was awarded the prestigious 2024 Mine Safety and Technology Innovation Award by NIOSH in the Sand, Stone, and Gravel Sector by the National Institute for Occupational Safety and Health (NIOSH), a United States federal agency.

As we continue to innovate, integrating new technologies into our safety systems, we are exploring exciting opportunities across construction, materials handling, waste management, and logistics, to enhance our market presence for both on-road and off-road applications. This momentum not only highlights our technological prowess but also promises rapid market expansion in the coming years.

With global vehicle safety regulations becoming increasingly stringent, we anticipate a further rise in demand for our VIA Intelligent Automotive Solutions. The synergy between AI and cloud technologies is expected to significantly increase enterprise demand for our smart in-vehicle systems, positioning VIA at the forefront of enhancing operational safety and efficiency.

VIA Next has continued to increase its portfolio of specialized IC backend and system design services that speed up time to market for new chips. The operational improvements and the growing trust from an expanding client base underscore VIA Next's commitment to excellence and innovation.

Amid challenging market conditions, VIA Labs has maintained its leadership in high-speed data transmission and power ICs. Its dedication to cutting-edge R&D has enabled VIA Labs to adapt swiftly to market changes and build an extensive global customer base.

2、Business Report

(1) Y2024 Business results

Consolidated operating revenue in 2024 amounts to NTD 15,910,668 thousand. Net profit after tax attributable to the owners of the parent company is NTD 1,066,978 thousand. Based on the weighted average number of outstanding shares of 514,386 thousand shares, earnings per share is NT\$2.07.

Item		2024	2023
Revenues and expenses	Operating revenue (NTD thousand)	15,910,668	12,639,087
	Operating income (NTD thousand)	3,923,604	3,195,332
	Net profit (loss) attributable to owners of the parent company (NTD thousand)	1,066,978	410,602
Profitability	Return on assets (%)	4.03	2.31
	Return on shareholders' equity (%)	6.12	3.37
	Percentage of paid-in capital (%)	Operating profit (loss)	(0.51)
		Net profit before tax	14.44
	Net profit margin (%)		7.24
	Earnings (loss) per share (NTD)		2.07

Note: The paid-in capital at the end of 2024 is including the capital received in advance of NT\$1,040 thousand.

(2) Looking to the future

2025 is poised to be a transformative year for the technology sector, characterized by the rapid adoption of generative AI, IoT, and cloud innovations across a diverse array of industries. These technological advancements are set to revolutionize business operations, innovation, and value delivery, significantly impacting sectors like automotive, transportation, manufacturing, and construction.

Our strategic vision for the VIA Intelligent Solutions Division is perfectly attuned to these changing dynamics, positioning us to leverage the growth opportunities these technologies offer. By integrating AI, IoT, and the cloud to develop smart, innovative systems for immediate real-world deployment, we aim to equip enterprises in various sectors to effectively manage the intricacies of the digital era, turning challenges into avenues for growth and success.

Our commitment extends through the deployment of powerful, compact AI applications across our VIA Intelligent Solutions portfolio. We offer an extensive suite of capabilities including collision avoidance, driver assistance, defect detection, safety inspections, and security monitoring, all customizable to meet the toughest operational demands and environments. These solutions not only enhance decision-making and automate intricate processes but also provide transformative insights, reshaping how our customers operate.

VIA Next will continue to capitalize on its extensive experience and expertise in delivering a full spectrum of IC backend and system design services. This strategic emphasis enables its customers to maximize the potential of their chip designs by achieving quicker market entry, alongside superior functionality, performance, and energy efficiency. Through ongoing investment in cutting-edge technologies, VIA Next will maintain its leadership in innovation, providing solutions that not only satisfy but also surpass the ever-changing needs of the semiconductor

sector. This forward-thinking approach empowers our clients to increase their market competitiveness in an environment that evolves at a breakneck pace.

To further extend its market leadership, VIA Labs will focus on enhancing its high-speed data transmission and Power IC design and technology capabilities through the development of innovative new products with enhanced performance and functionality. By anticipating industry trends and responding to customer needs, VIA Labs is committed to providing solutions that empower its clients to capitalize on emerging market opportunities.

VIA is dedicated to driving innovation in both its products and business models to deliver top-tier solutions and services that empower our customers to achieve growth and profitability. By cultivating a culture of discipline, integrity, and positive beliefs among our employees, and by embedding the company's core values into our operations, VIA is committed to improving operational performance and increasing revenues for the Group.

Sincerely yours,

Have a year of peace, joy, and health.

Chairman : Wenchi Chen

Part 2 、Corporate Governance Report

1 、Directors, President, Vice President, Assistant Vice President and Department Heads

1.1.1 Information on the directors

April 22, 2025; Unit: NTD per thousand; shares; %

Title	Nationality or Registry	Name	Gender Age	Date Elected	Term (Yrs)	Date First Elected	Shareholding when elected		Current Shareholding		Spouse & Minor Children's Shareholding		Using Others' Names Shareholding		Selected Education & Experiences	Current Positions at the Company and Other Companies	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman	R.O.C	Wenchi Chen (Note1)	Male 65~70 years old	2022.06.17	3	1995.02.03	7,353,682	1.48	7,353,682	1.32	34,629,196	6.23	0	0	<ul style="list-style-type: none"> • MSCS, California Institute of Technology. • President, Symphony Laboratories. 	<ul style="list-style-type: none"> • President, VIA Technologies, Inc. • Director, HTC Corporation • Director (Representative), Xander International Corp. • Chairman, VIA Labs, Inc. • Chairman (Representative), TVBS Media Inc. • Director, Way-Chih Investment Co., Ltd. • Director, Hsin-Tong Investment Co., Ltd. • Director, Kun-Chang Investment Co., Ltd. • Director, CW & ET Link Inc. • Director, Hung Mao Investment Co., Ltd. • Director, Chuan Te Investment Co., Ltd. • Director, Li Way Investment Co., Ltd. • Director (Representative), Viveport Digital Corporation • Director (Representative), Reign Technology Corporation • Director (Representative), VIVE Arts Corporation • Director (Representative), Uomo Vitruviano Corporation • Director (Representative), DeepQ Technology Corp • Director (Representative), Hung Yao Technology Co. Ltd • Director (Representative), Asiaplay Taiwan Digital Entertainment Ltd. 	Director	Cher Wang	Spouse	(Note 1)

Title	Nationality or Registry	Name	Gender Age	Date Elected	Term (Yrs)	Date First Elected	Shareholding when elected		Current Shareholding		Spouse & Minor Children's Shareholding		Using Others' Names Shareholding		Selected Education & Experiences	Current Positions at the Company and Other Companies	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	R.O.C	Cher Wang	Female 65-70 years old	2022.06.17	3	1992.09.21	34,629,196	6.98	34,629,196	6.23	7,353,682	1.32	0	0	<ul style="list-style-type: none"> Bachelor in Economics, University of California, Berkeley. GM of the PC Division, First International Computer, Inc. (FIC) Chairwoman, VIA Technologies, Inc. 	<ul style="list-style-type: none"> Chairwoman and General Manager, HTC Corporation Director (Representative), H.T.C. (B.V.I) Corp. Director (Representative), HTC Investment Corporation Chairwoman (Representative), HTC Investment Corporation Director (Representative), High Tech Computer Asia Pacific Pte. Ltd. Chairwoman (Representative), Xander International Corp. Director, VIA Labs, Inc Director (Representative), TVBS Media Inc. Director, Formosa Plastics Corporation Independent Non-Executive Director, Lenovo Group Limited Director, Way-Chih Investment Co., Ltd. Director, Hsin-Tong Investment Co., Ltd. Director, Kun-Chang Investment Co., Ltd. Director, CW & ET Link Inc. Director, Hung Mao Investment Co., Ltd. Director, Chuan Te Investment Co., Ltd. Director, Li Way Investment Co., Ltd. Chairman (Representative), Viveport Digital Corporation Chairman (Representative), Reign Technology Corporation Chairman (Representative), VIVE Arts Corporation Chairman (Representative), Uomo Vitruviano Corporation Chairman (Representative), DeepQ Technology Corp Chairman (Representative), Hung Yao Technology Co, Ltd Director (Representative), Asiaplay Taiwan Digital Entertainment Ltd. 	Chairman & President	Wenchai Chen	Spouse	-

Title	Nationality or Registry	Name	Gender Age	Date Elected	Term (Yrs)	Date First Elected	Shareholding when elected		Current Shareholding		Spouse & Minor Children's Shareholding		Using Others' Names Shareholding		Selected Education & Experiences	Current Positions at the Company and Other Companies	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	R.O.C	Tzumu Lin	Male 65-70 years old	2022.06.17	3	1995.02.03	4,722,119	0.95	4,722,119	0.85	0	0	0	0	<ul style="list-style-type: none"> • Ph.D. in Computer Science, California Institute of Technology • Director of Engineering, GCH system Inc. 	<ul style="list-style-type: none"> • Director and Senior Vice President, VIA Technologies, Inc. • Director (Representative), VIA Labs, Inc. 	None	None	None	-
Director	R.O.C	Qun-Mao Liu	Male 65-70 years old	2022.06.17	3	2019.06.21	0	0	0	0	0	0	0	0	<ul style="list-style-type: none"> • Master of Divinity, Fuller Theological Seminary • Bachelor in Computer Science, Soochow University • Pastor, Bread of Life Christian Church in Taipei 	<ul style="list-style-type: none"> • Pastor, Bread of Life Christian Church in Shilin 	None	None	None	-
Independent Director	R.O.C	Wei-Teh Hsu	Male 60-65 years old	2022.06.17	3	2016.06.24	0	0	0	0	0	0	0	0	<ul style="list-style-type: none"> • MSCS, Utah State University. • General Manager of the PC BU, IBM Taiwan • Vice President of sales, VIA Technologies, Inc. • COO, Wuhan Dopod Communication Corp. • COO in China, HTC Corporation 	<ul style="list-style-type: none"> • Senior Consultant, AMA China 	None	None	None	-
Independent Director	R.O.C	Ti-Hsiang Wei	Male 65-70 years old	2022.06.17	3	2019.06.21	0	0	0	0	0	0	0	0	<ul style="list-style-type: none"> • Bachelor in Chinese Literature, Tamkang University • Director and Remuneration Committee Member, Chung Hwa Chemical Industrial Works, Ltd. • Chairman, Dandelion Hope Foundation • Remuneration Committee Member, HTC Corporation 	<ul style="list-style-type: none"> • Director, Giraffe Cultural Enterprises Inc. • Chairman, Christian Culture Exchange Association • Chairman, the Chinese Christian Corporate Today Media Development Association 	None	None	None	-

Title	Nationality or Registry	Name	Gender Age	Date Elected	Term (Yrs)	Date First Elected	Shareholding when elected		Current Shareholding		Spouse & Minor Children's Shareholding		Using Others' Names Shareholding		Selected Education & Experiences	Current Positions at the Company and Other Companies	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent Director	R.O.C	Chong-Zen Hsieh (Note 2)	Male 70~75 years old	2023.06.16	2	2023.06.16	0	0	0	0	0	0	0	0	<ul style="list-style-type: none">• Bachelor of Industrial Engineering, Feng Chia University• President, Golden Bridge Electech Inc.• Director., 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.	None	None	None	-	
Independent Director	R.O.C	Kou-Sheng Tseng (Note 2)	Male 75~80 years old	2023.06.16	2	2023.06.16	0	0	0	0	0	0	0	0	<ul style="list-style-type: none">• Bachelor of Industrial Education, Normal University• Sales Director, American Kodak Corporation.• Managing Director, Achelis Taiwan Co., Limited• Independent Director, Chander Electronics Corp	<ul style="list-style-type: none">• Chairman & CEO, Gabriel Broadcasting Foundation• Chairman & CEO, GOOD TV Broadcasting Corp.	None	None	None	-

Note 1 : Mr. Wenchi Chen has rich management experience and industry talent, so the board of directors appointed Wenchi Chen as Chairman and General Manager, looking forward to taking advantage of his expertise to lead the company's development.

Additionally, more than half of the directors of the Company are not employees or managers.

Note 2 : Mr. Chong-Zen Hsieh e and Kou-Sheng Tseng were appointed as the new independent directors on June 16, 2023.

1.1.2 Disclosure of Professional Qualifications of Directors and Independence of Independent Directors

April 22, 2025

Name \ Criteria	Professional qualification and experience	Independence Criteria (Note 1)	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Chairman, Wenchi Chen	1. Possess engineering background and high-level professional management ability, and does not have one of the conditions of Article 30 of the Company Act. 2. For academic experience, please refer to the information of directors	Not applicable	0
Director, Cher Wang	1. Possess a background in economics and sales, and have high-level professional management capabilities, and does not have one of the conditions of Article 30 of the Company Act. 2. For academic experience, please refer to the information of directors	Not applicable	1 (Note 2)
Director, Tzumu Lin	1. Possess engineering background and high-level professional management ability, and does not have one of the conditions of Article 30 of the Company Act. 2. For academic experience, please refer to the information of directors.	Not applicable	0
Director, Qun-Mao Liu	1. Possess work experience required for business or corporate business and does not have one of the conditions in Article 30 of the Company Act. 2. For academic experience, please refer to the information of directors.	Not applicable	0
Independent Director, Wei-Teh Hsu	1. Possess work experience required for business or corporate business and does not have one of the conditions in Article 30 of the Company Act. 2. For academic experience, please refer to the information of directors.	Meets (1) ~ (4) Independence	0
Independent Director, Ti-Hsiang Wei	1. Possess work experience required for business or corporate business and does not have one of the conditions in Article 30 of the Company Act. 2. For academic experience, please refer to the information of directors.	Meets (1) ~ (4) Independence	0
Independent Director, Chong-Zen Hsieh	1. Possess work experience required for business, finance or corporate business and does not have one of the conditions in Article 30 of the Company Act. 2. For academic experience, please refer to the information of directors	Meets (1) ~ (4) Independence	0
Independent Director, Kou-Sheng Tseng	1. Possess work experience required for business, finance or corporate business and does not have one of the conditions in Article 30 of the Company Act. 2. For academic experience, please refer to the information of directors	Meets (1) ~ (4) Independence	0

Note 1 : Status of Independence is as follows:

- (1) Including but not limited to the person, spouse, relatives within the second degree who do not serve as directors, supervisors or employees of the Company or its affiliates.
- (2) The person, spouse, relatives within the second degree of relatives (or in the name of others) do not hold shares in the company.
- (3) Not serving as a director, supervisor or employee of a company that has a specific relationship with the company (refer to the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulation Governing Appointment of Independent Directors and Compliance Matters for Public Companies).
- (4) There was no remuneration for providing business, legal, financial, accounting and other services to the Company or its affiliates in the last two years.

Note 2 : Director Cher Wang served as an independent non-executive director of Lenovo Group Limited (0992HK).

1.1.3 Board Diversity and Independence

(1) Board Diversity :

According to our 「Corporate Governance Best Practice Principles」, the members of the board of directors should select those with the knowledge, skills and qualities necessary to perform their duties to serve as directors according to their professional background in the industry, work field and practical experience, and focus on gender equality, which will be beneficial to the overall development and operation of the company. Although the proportion of female directors on the Company is less than one-third at present, the Company will continue to seek and invite suitable candidates to join the Board of Directors in the spirit of board diversity, propose suitable director nominees, and strive to increase the proportion of female directors.

The Company's 「Corporate Governance Best Practice Principles」 approved by the board of directors has clearly defined the board diversity policy, as below: Chapter 3 【Enhancing the Functions of the Board of Directors】, Article 22 :

The board of directors of the Company shall direct company strategies, supervise the management, and be responsible to the company and shareholders. The various procedures and arrangements of its corporate governance system shall ensure that, in exercising its authority, the board of directors complies with laws, regulations, its articles of incorporation, and the resolutions of its shareholders meetings.

The structure of the Company's board of directors shall be determined by choosing an appropriate number of board members, not less than five, in consideration of its business scale, the shareholdings of its major shareholders, and practical operational needs.

The Company has always been concerned about gender equality among Board members. All members of the board shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities: 1 Ability to make operational judgments. 2 Ability to perform accounting and financial analysis. 3 Ability to conduct management administration. 4 Ability to conduct crisis management. 5 Knowledge of the industry. 6 An international market perspective. 7 Ability to lead. 8 Ability to make policy decisions.

Board Diversity Policy :

1. The proportion of directors who are employees does not exceed 30%. At present, two directors also serve as employees of the company account for 25%.
2. There should be at least one female director. Currently there is one female director constituting 13% of the Board.
3. No independent director has served more than three consecutive terms.
4. The board should have at least two members with expertise in computer/electrical machinery, and there are three directors of this term are qualified.

The board members implement the diversity situation, as shown in the attached table (1) :

Name	Item	Gender	Part-time employees of the company	Term of Independent Director	Age			Experience				Ability		
					under 50 years	60-65 years	above 65 years	Professional and experience	Financial Accounting	Industry experience	Knowledge of the industry	Financial Accounting	Ability to lead and make policy decisions	Ability to conduct management administration
Wenchi Chen		Male	V				V	Electric machinery	V	V	V	V	V	V
Cher Wang		Female					V	Economic	V	V	V	V	V	V
Tzumu Lin		Male	V				V	Computer	V	V	V	V	V	V
Qun-Mao Liu		Male					V	Electronic computing	V			V	V	V
Wei-Teh Hsu (Independent director)		Male		3 Tenure		V		Computer	V	V	V	V	V	V
Ti-Hsiang, Wei (Independent director)		Male		2 Tenure			V	Chinese	V	V	V	V	V	V
Chong-Zen Hsieh (Independent director)		Male		1 Tenure			V	Engineering	V	V	V	V	V	V
Kou-Sheng Tseng (Independent director)		Male		1 Tenure			V	Education	V		V	V	V	V

(2) Independence of the Board of Directors:

There are eight Directors in the Board of Directors; 4 of them are independent directors who constitute 50% of the Board. The Board is independent, and there are no conditions stipulated in items 3 and 4 of Article 26-3 of the Securities and Exchange Act. Among the members of the Board of Directors, only director Wenchi Chen and director Cher Wang are spouses, and there are no spouses or relatives within the second degree of kinship between independent directors, and between directors and independent directors.

1.2 Information on the president, vice president, senior manager, various departmental and branch organization supervisors

April 22, 2025; Unit: NTD per thousand; shares; %

Title	Nationality	Name	Gender	Date Effective	Shareholding		Spouse & Minor Children's Shareholding		Using Others' Names Shareholding		Experience(Education)	Currently Holding Other Company Positions	Managers who are Spouses or Within Two Degrees of Kinship			Remarks
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman & President	R.O.C	Wenchi Chen	Male	1992.09	7,353,682	1.32	34,629,196	6.23	0	0	<ul style="list-style-type: none"> • MSCS, California Institute of Technology. • President, Symphony Laboratories. 	<ul style="list-style-type: none"> • Director, HTC Corporation • Chairman (Representative), Xander International Corp. • Chairman (Representative), VIA Labs, Inc. • Chairman (Representative), TVBS Media Inc. • Director, Way-Chih Investment Co., Ltd. • Director, Hsin-Tong Investment Co., Ltd. • Director, Kun-Chang Investment Co., Ltd. • Director, CW & ET Link Inc. • Director, Hung Mao Investment Co., Ltd. • Director, Chuan Te Investment Co., Ltd. • Director, Li Way Investment Co., Ltd. • Director (Representative), Viveport Digital Corporation • Director (Representative), Reign Technology Corporation • Director (Representative), VIVE Arts Corporation • Director (Representative), Uomo Vitruviano Corporation • Director (Representative), Hung Xu Technology Corporation • Director (Representative), DeepQ Technology Corp • Director (Representative), Hung Yao Technology Co, Ltd • Director (Representative), Asiaplay Taiwan Digital Entertainment Ltd. 	Director	Cher Wang	Spouse	-

Title	Nationality	Name	Gender	Date Effective	Shareholding		Spouse & Minor Children's Shareholding		Using Others' Names Shareholding		Experience(Education)	Currently Holding Other Company Positions	Managers who are Spouses or Within Two Degrees of Kinship			Remarks
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director & Senior Vice President	R.O.C	Tzumu Lin	Male	1992.09	4,722,119	0.85	0	0	0	0	<ul style="list-style-type: none"> Ph.D. in Computer Science, California Institute of Technology Director of Engineering, GCH system Inc. 	<ul style="list-style-type: none"> Director (Representative), VIA Labs, Inc. 	None	None	None	-
Vice President	R.O.C	Bao-Huei Chen	Female	2015.11	280,000	0.05	0	0	0	0	<ul style="list-style-type: none"> Master of Accounting, Soochow University Auditing Services Manager, Deloitte & Touche, Taiwan 	<ul style="list-style-type: none"> Director (Representative), HLJ Technology Co., Ltd. Director, ITH Corporation 	None	None	None	-
Vice President	R.O.C	Epan Wu	Female	2015.11	385,000	0.07	0	0	0	0	<ul style="list-style-type: none"> Bachelor of Science, Management Information Systems, National Taiwan University Program for Leadership Development (PLD), Harvard Business School 	<ul style="list-style-type: none"> Director (Representative), Openfind Information Technology Inc. Chairwomen (Representative), Intu-mit Inc. 	None	None	None	-
Assistant Vice President	R.O.C	Neng-An Kuo (Note)	Male	2008.05	0	0	0	0	0	0	<ul style="list-style-type: none"> Telecommunication Institute, National Chiao Tung University, M.S.E.E. Assistant Vice President, Veridata Electronics, Inc. 	None	None	None	None	-
Assistant Vice President	R.O.C	Meng-Cheng Ku	Female	2010.01	40,616	0.01	0	0	0	0	<ul style="list-style-type: none"> Master in Computer Science of EECS, National Chiao Tung University Project Researcher, Acer Computer Co., Ltd. Software Research Fellow, Acer Inc. 	None	None	None	None	-
Assistant Vice President	R.O.C	Cheng-Hui Pu	Male	2018.6	10,685	0	0	0	0	0	<ul style="list-style-type: none"> MBA, Pacific Western University Engineer,S3 International, Ltd., Taiwan 	None	None	None	None	-
Assistant Vice President	R.O.C	Chang Ching-Chen	Male	2023.2	0	0	0	0	0	0	<ul style="list-style-type: none"> Bachelor of Laws and International Trade, NTU. General Counsel, Tarflex Scientific Co., Ltd. 	None	None	None	None	-
Assistant Vice President	R.O.C	Lin Ming-Li	Female	2025.03	82,919	0.01	0	0	0	0	<ul style="list-style-type: none"> Bachelor of Department of English, Tankang University Assistant Vice President, First International Computer, Inc.(FIC) 	None	None	None	None	-

Note : Neng-An Kuo started serving as the Company's Consultant on October 21, 2024.

2、Remuneration paid during the most recent fiscal year to directors, president, and vice president
2.1 Remuneration paid to Directors (including Independent Director)

December 31, 2024
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)								
		The company	All Consolidated Entities	The company	All Consolidated Entities	The company	All Consolidated Entities	The company	All Consolidated Entities	Salary, rewards, and special disbursements (E)		Retirement pay and pension (F)		Employee profit-sharing compensation (G)				
																Cash	Stock	
Chairman & President	Wenchi Chen	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	None	
Director & Senior Vice President	Tzumu Lin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	None	
Director	Qun-Mao Liu	0	0	0	0	100	100	60	160	0.015%	0	0	0	0	0	0	None	
Independent Director	Ti-Hsiang Wei	240	240	0	0	360	360	80	680	0.064%	0	0	0	0	0	160	None	
Independent Director	Wei-The Hsu	240	240	0	0	360	360	60	660	0.062%	0	0	0	0	0	680	None	
Independent Director	Chong-Zen Hsieh	240	240	0	0	360	360	60	660	0.062%	0	0	0	0	0	660	None	
Independent Director	Kou-Sheng Tseng	240	240	0	0	360	360	60	660	0.062%	0	0	0	0	0	660	None	

* The remuneration of the independent directors of the company includes the carriage fees for board meetings and functional committee meetings, fixed compensation for serving on functional committees, and director's fees as provided for in the company's articles of association. The aforementioned fixed remuneration amount is based on the company's remuneration committee with reference to industry standards and individual independence. The directors put forward suggestions after investing time, responsibilities, and other factors, and 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.

* The remuneration of the independent directors of the company includes the carriage fees for board meetings and functional committee meetings, fixed compensation for serving on functional committees, and director's fees as provided for in the company's articles of association. The aforementioned fixed remuneration amount is based on the company's remuneration committee with reference to industry standards and individual independence. The directors put forward suggestions after investing time, responsibilities, and other factors, and 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.

2. 2 Remuneration paid to President and Vice Presidents

(by means of consolidated tally by scale by which to disclose the names)

December 31, 2024
Unit: NT\$ thousands

Title	Name	Salary (A)		Pension (B)		Bonuses, and Allowances (C)		Employee Compensation (D) (Note 1)				Amount of Total Compensation (A+B+C+D) to Net Income (%)		Remuneration from ventures other than subsidiaries or from the parent company
		The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company		Companies in the consolidated financial statements		The company	Companies in the consolidated financial statements	
President	Wenchi Chen							Cash	Stock	Cash	Stock	13,654 1.28%	16,754 1.57%	None
Vice President	Tzumu Lin													
Vice President	Bao-Huei Chen	5,615	8,715	216	216	6,623	6,623	1,200	0	1,200	0			
Vice President	Epan Wu													

Scale of remunerations

Scale of remunerations to managers of the Company	Total of President and Vice Presidents	
	The company	Companies in the consolidated financial statements
Less than NT\$ 1,000,000	Wenchi Chen 、 Tzumu Lin	Wenchi Chen
NT\$1,000,000 ~ NT\$1,999,999	-	-
NT\$2,000,000 ~ NT\$3,499,999	-	Tzumu Lin
NT\$3,500,000 ~ NT\$4,999,999	-	-
NT\$5,000,000 ~ NT\$9,999,999	Bao-Huei Chen 、 Epan Wu	Bao-Huei Chen 、 Epan Wu
NT\$10,000,000 ~ NT\$14,999,999	-	-
NT\$15,000,000 ~ NT\$29,999,999	-	-
NT\$30,000,000 ~ NT\$49,999,999	-	-
NT\$50,000,000 ~ NT\$99,999,999	-	-
Greater than or equal to NT\$100,000,000	-	-
Total	4	4

Note 1: 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.

2. 3 Employee Compensation Granted to Management Team

Distributable employee compensation in 2024

December 31, 2024
Unit: NT\$ thousand

	Title	Name	Employee Compensation - in Stock (Fair Market Value)	Employee Compensation - in Cash	Total	Ratio of Total Amount to Net Income (%)
Executive Officers	Chairman	Wenchi Chen	0	3,000	3,000	0.28%
	Senior Vice President	Tzumu Lin				
	Vice President	Epan Wu				
	Vice President/ Chief Financial Officer	Bao-Huei Chen				
	Assistant Vice President	Neng-An Kuo (Note 1)				
	Assistant Vice President	Meng-Cheng Ku				
	Assistant Vice President	Cheng-Hui Pu				
	Assistant Vice President	Chang Ching-Chen				

The board of directors passed a resolution to approve the remuneration of managers and employees on March 11, 2025.

Note 1 : Neng-An Kuo removed the manager position on October 21, 2024.

2. 4 Compare and explain the analysis of the total remuneration paid to the directors, President and Vice Presidents of the company in the most recent two years by the company and all companies in the consolidated financial statements as a percentage of the net profit after tax of individual or individual financial reports, and explain the remuneration policies 、 standards and combinations, the procedures for setting remuneration, and the correlation with operating performance and future risk :

- (1) Analysis of the proportion of the total remuneration paid to the directors, president and vice president of the company in the net profit after tax in the last two years :

Unit: NT\$ thousand

Item Position	Parent Company				Consolidated			
	2023		2024		2023		2024	
	Total amount	% of Net Income	Total amount	% of Net Income	Total amount	% of Net Income	Total amount	% of Net Income
Director	2,100	0.51	2,820	0.27	5,163	1.26	5,920	0.56
President & Vice Presidents	22,228	5.41	13,654	1.28	27,614	6.73	16,754	1.57
Net Income After Tax	410,602		1,066,978		410,602		1,066,978	

The company's directors' remuneration is stipulated in Article 20 of the company's articles of association. If the company makes profits, no more than 1% will be allocated as directors' remuneration. Directors' remuneration will be set aside in 2024 at NT\$1,540 thousand, while in 2023, the allocation was NT\$1,540 thousand, only in accordance with the provisions of Article 17 of the company's articles of association, travel expenses may be paid to directors. In addition to being employees of the company included in the consolidated financial statements, directors of the company only receive travel expenses for board meetings and remuneration for concurrently serving as remuneration committee members and audit committee members as business execution expenses, there is no significant difference in the overall director's remuneration during these two years after deducting the director's remuneration this year.

The ratio of remuneration paid to President and Vice Presidents to the net profit after tax decreased, mainly due to the 160% increase in net profit after tax in 2024 and the reduction of two deputy general managers due to transfers. The remuneration policy of our company's management team is to give reasonable remuneration in accordance with the salary level of the same position in the same industry market, plus the performance achievement rate of each responsibility area for the company's management and individuals, and it shall be reviewed and approved by the Remuneration Committee.

- (2) Compensation policy, standards/packages, procedures, the linkage to operating performance and future risk exposure.

(2-1) The remuneration of Director:

The company's directors' remuneration includes travel expenses for attending board meetings, remuneration for functional committees and directors' remuneration based on annual profits in accordance with the company's articles of association.

The fixed amount of directors' remuneration policy is paid in accordance with the "Organizational Rules of the Salary and Remuneration Committee". In addition to referring to the company's overall operating performance, it also takes into account the time invested by individual directors, their responsibilities, their contribution to the company's performance, future risks and industry standards, etc.

The director's remuneration policy is stipulated in the company's articles of association. If there is a profit in the year, no more than 1% may be allocated as director's remuneration. Directors' remuneration for 2024 accounts for approximately 0.14% of pre-tax net profit, totaling NT\$1,540 thousand, all of which will be paid in cash.

(2-2) The remuneration of President and Vice President:

The company's "Salary Management Measures" clearly stipulate the job descriptions of each position, the job responsibilities of each position, and the salary structure of various work allowances and bonuses. Relevant bonuses for managers are based on the company's annual operating performance, financial status, and work performance evaluation results performed every six months in accordance with the "Performance Management Measures" as a reference for the issuance of bonuses for President and Vice Presidents. President and Vice Presidents

performance evaluation items include financial indicators (the contribution of each business department to the company's profit, the manager's goal achievement rate, etc.) and non-financial indicators (the practice of the company's core values, operational management capabilities, corporate governance performance etc.), calculate the remuneration for its operating performance, which has been reviewed and approved by the Remuneration Committee and the Board of Directors.

- (2-3) Business performance goals and future risk control, including short-, medium-, and long-term risk considerations when drafting company strategies, operating plans, and annual budgets at the beginning of each year, submitting quarterly budget implementation status to the Audit Committee and Board of Directors reports, and quarterly reviewing the management team Performance achievement rate and contribution, and make rolling adjustments to the budget to ensure that possible risks within the scope of the manager's responsibilities can be managed and prevented, and the actual performance of the manager is linked to human resources and related salary and compensation policies.

3、Implementation of Corporate Governance

3.1.1 Board of Directors

A total of 6 meetings of the board of directors were held in 2024. The attendance of director was as follows:

Title	Name (Note1)	No. of meetings attended in per- son	No. of meetings attended by proxy	In-person attendance rate (%) (Note2)	Remarks
Chairman	Wenchi Chen	6	0	100	
Director	Cher Wang	6	0	100	
Director	Tzumu Lin	6	0	100	
Director	Qun-Mao Liu	5	0	83	
Independent Director	Wei-Teh Hsu	6	0	100	
Independent Director	Ti-Hsiang Wei	6	0	100	
Independent Director	Chong-Zen Hsieh	6	0	100	
Independent Director	Kou-Sheng Tseng	6	0	100	

Other information required to be disclosed :

1. If any of the following circumstances exists, specify the board meeting date, meeting session number, content of the motion(s), the opinions of all the independent directors, and the measures taken by the Company based on the opinions of the independent directors:

(1) Any matter under Article 14-3 of the Securities and Exchange Act. (Please refer to this paragraph of this annual report 4.11.2 Important resolutions of the board of directors): Approved by all independent directors.

(2) In addition to the matters referred to above, any dissenting or qualified opinion of an independent director that is on record or stated in writing with respect to any board resolution: None.

2. The status of implementation of recusals of directors with respect to any motions with which they may have a conflict of interest: specify the director's name, the content of the motion, the cause for recusal, and whether and how the director voted: None.

3. For a TWSE or TPEx listed company, disclose information including the evaluation cycle and period(s) of the board of directors' self-evaluations (or peer evaluations) and the evaluation method and content. Additionally, complete Table 4.1.2 Implementation of Evaluations of the Board of Directors.

According to Article 3 of the company's "Board of Directors Performance Evaluation Measures", the performance evaluation of the 2024 annual board of directors will be carried out. The scope of internal evaluation includes the board of directors, individual directors and functional committees. The above performance evaluation results will be submitted to the board of directors on March 11, 2025. In addition, at least once every three years, an external professional independent organization will conduct an evaluation. In 2022, the China Corporate Governance Association was appointed as an external evaluation agency to perform an external evaluation of the performance of the board of directors.

4. Give an evaluation of the targets that were adopted for strengthening of the functions of the board during the current and immediately preceding fiscal years (e.g., establishing an audit committee, increasing information transparency, etc.) and the measures taken toward achievement thereof:

(1) All the Board Directors should attend 48 meetings in 2024 and they actually attended 47 meetings, representing an actual attendance rate of 97.92%.

(2) The continuing education hours of each director in 2024 were in compliance with the provision of the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies".

(3) In 2024, Independent Directors Ti Hsiang, Wei, Wei-Teh Hsu, Chong-Zen Hsieh and Kou-Sheng Tseng had an attendance rate of 100%, which complies with the requirement that at least one Independent Director should attend in person at each board meeting.

3.1.2 Implementation status of board performance evaluation

Performance Evaluation – Object & Way	Evaluation Cycle	Evaluation period	Scope of Evaluation	Method of Evaluation	Evaluation content	Result
Board of Directors & Board Members - Self-evaluation	Conducted once a year	2024.01.01 ~ 2024.12.31	The board as a whole 、 Individual Directors 、 Functional committees (Remuneration Committee and Audit Committee) performance evaluation	The execution unit of the performance evaluation of the company's internal board of directors is carried out by the company's governance promotion unit, using internal questionnaire. In-ternal self-evaluation by the board of directors and self-evaluation by directors.	(1) Board performance evaluation: the degree of participation in the company's operations, the quality of board decisions, the composition and structure of the board, the selection and continuous education of directors, and internal control. (2) Performance evaluation of individual directors: mastery of company goals and tasks, awareness of directors' responsibilities, participation in company operations, in-ternal relationship management and communication, directors' professional and continuous education, and internal control. (3) Performance evaluation of functional committees: the degree of participation in the company's operations, awareness of the responsibilities of the functional committees, the decision-making quality of the functional committees, the composition of the functional committees and the selection of members, and internal control.	Please refer to the evaluation results as follows.

2024 Annual Board Performance Evaluation Statistics Results :

- 1 、 The self-assessment of the performance evaluation of the board of directors includes the following five aspects and a total of 45 indicators.

Appraisers: Chairman Wenchi Chen, Director Cher Wang, Director Tzumu Lin, Director Qun-Mao Liu, Independent Director Ti-Hsiang Wei, Independent Director Wei-Teh Hsu, Independent Director Chong-Zen Hsieh, Independent Director Kou-Sheng Tseng, a total of 8 people.

Five aspects of self-evaluation	Assessment items	Score results
A. The degree of participation of the company's operations	12	4.65
B. Improve the quality of board decisions	12	4.79
C. Board composition and structure	7	4.84
D. Director selection and continuing education	7	4.68
E. Internal Control	7	4.77
Subtotal	45	4.74

Evaluation result :

The overall score is 4.74, an increase of 0.05 compared to the 2023 year, the overall operation of the board of directors was rated as excellent.

- 2 、 The self-evaluation of performance evaluation of board members includes the following six aspects, totaling 23 indicators.

Appraisers: Chairman Wenchi Chen, Director Cher Wang, Director Tzumu Lin, Director Qun-Mao Liu, Independent Director Ti-Hsiang Wei, Independent Director Wei-Teh Hsu, Independent Director Chong-Zen Hsieh, Independent Director Kou-Sheng Tseng, a total of 8 people.

Six aspects of self-evaluation	Assessment items	Score results
A. The degree of participation of the company's operations	3	4.79

B. Improve the quality of board decisions	3	4.75
C. Board composition and structure	8	4.80
D. Internal relationship management and communication	3	4.75
E. Director selection and continuing education	3	4.75
F. Internal Control	3	4.79
Subtotal	23	4.78

Evaluation result :

The overall score is 4.78, an increase of 0.05 compared to the 2023 year, the directors' participation in the board of directors' operations was rated well. The members of the board of directors are professional, responsible, and communicate well.

- 3 、 The performance evaluation self-assessment of the Audit Committee includes the following five aspects and a total of 22 indicators.

Appraisers: Independent Director Ti-Hsiang Wei, Independent Director Wei-Teh Hsu, Independent Director Chong-Zen Hsieh, Independent Director Kou-Sheng Tseng, a total of 4 people. The evaluation results are as follows.

Five aspects of self-evaluation	Assessment items	Score results
A. The degree of participation of the company's operations	4	4.75
B. Functional Committee Responsibility Recognition	5	4.70
C. Improve the decision-making quality of functional committees	7	4.75
D. Functional committee composition and member selection	3	4.67
E. Internal Control	3	4.50
Subtotal	22	4.69

Evaluation result :

The overall score is 4.69, an increase of 0.05 compared to the 2023 year, the overall operation of the audit committee was rated as excellent. Committee members fully communicate with the company's management, accountants, and internal auditors, and operate independently and effectively.

- 4 、 The self-assessment of the performance evaluation of the remuneration committee includes the following four aspects and a total of 19 indicators.

Appraisers: Independent Director Ti-Hsiang Wei, Independent Director Wei-Teh Hsu, Independent Director Chong-Zen Hsieh, Independent Director Kou-Sheng Tseng, Committee Member Mao-Song Chang, a total of 5 people.

Four aspects of self-evaluation	Assessment items	Score results
A. The degree of participation of the company's operations	4	4.65
B. Functional Committee Responsibility Recognition	5	4.64
C. Improve the decision-making quality of functional committees	7	4.77
D. Functional committee composition and member selection	3	4.80
Subtotal	19	4.72

Evaluation result :

The overall score is 4.72, an increase of 0.03 compared to the 2023 year, and the overall operation of the remuneration committee is rated excellent. The performance evaluation of the remuneration committee has low scores in terms of committee responsibilities. It is advisable to strengthen the provision of relevant information to members in order to improve the cognition of the committee's responsibilities.

- 5 、 Overall evaluation : Excellent

On the whole, the board of directors and functional committees operate well and interact well with managers. They will continue to strengthen based on the results of this board of directors' evaluation to improve the effectiveness of corporate governance.

3.2 Audit Committee for Board Meeting

The company's audit committee will consist of 4 independent directors starting since the 2024 shareholders' meeting. The audit committee aims to assist the board of directors in supervising the company's quality and integrity in the implementation of accounting, auditing, financial reporting processes, internal control, risk control, and compliance with customs laws and regulations.

(1) Audit Committee

A total of 6 (A) Audit Committee meetings were held in 2024. The attendance of the independent directors was as follows:

Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) 【B/A】 (Noted)	Remarks
Independent Director	Ti-Hsiang Wei	6	0	100	-
Independent Director	Wei-Teh Hsu	5	1	83	-
Independent Director	Chong-Zen Hsieh	6	0	100	-
Independent Director	Kou-Sheng Tseng	6	0	100	-

Other information required to be disclosed :

1. Audit Committee's main responsibilities :

Article 6 of the Company's [Organization Regulations of the Audit Committee]:

- (1) Establish or amend the internal control system in accordance with the provisions of Article 14-1 of the Securities and Exchange Law.
- (2) Evaluation of the effectiveness of the internal control system.
- (3) In accordance with the provisions of Article 36-1 of the Securities and Exchange Act, stipulate or amend the procedures for the acquisition or disposal of assets, derivative commodity transactions, fund lending to others,
- (4) Matters involving the interests of the directors themselves.
- (5) Significant asset or derivative commodity transactions.
- (6) Significant capital loans, endorsements or guarantees.
- (7) Raising, issuing or private placement of equity securities.
- (8) Appointment, dismissal or remuneration of certified public accountants.
- (9) Appointment and removal of the head of finance, accounting or internal audit supervisors.
- (10) Annual financial report and semi-annual financial report.
- (11) Other major matters stipulated by the company or the competent authority.
- (12) Review financial reports, internal audit reports, supervise various important risk issues and internal control, and review the independence and competence of certified public accountants.

2. Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest: specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted: None.

3. Communication between the independent directors and the chief internal audit officer :

- (1) Before the end of the fiscal year, the company will review and approve the audit plan for the next year, and then submit it to the board of directors for resolution.
- (2) After the audit report and the follow-up report are reviewed, the independent directors will be notified before the end of the next month after the audit project is completed, so that the independent directors can understand the audit operation.
- (3) The company revised its internal control system and internal audit system, and submitted it to the board of directors for resolution after review and approval by the audit committee.
- (4) The company evaluates the internal control system design and implementation results on its own, and issues an internal control system statement after approval by the audit committee, and then submits it to the board of directors for resolution.

(5) Usually, the audit supervisor can communicate with independent directors by phone or e-mail according to actual needs.

(6) Summary of the communication between independent directors and internal audit in 2024 :

Date of Audit Committee Meeting	Way of communication	Communication matters	Communicate results
Mar. 05, 2024	The Audit Committee (communicate individually)	2023 Internal Control System Statement. Audit business report from October 1, 2023 to January 31, 2024.	Approved and sub-mitted to the Board for resolution Acknowledged and agree
May. 07, 2024	The Audit Committee (communicate individually)	Audit business report from 2024/02/01 to 2024/03/31.	Acknowledged and agreed
Aug. 07, 2024	The Audit Committee (communicate individually)	Audit business report from 2024/04/01 to 2024/06/30.	Acknowledged and agreed
Oct. 29, 2024	The Audit Committee	Audit business report from 2024/07/01 to 2024/09/30 2025 audit plan.	Acknowledged and agreed Approved and sub-mitted to the Board for resolution Acknowledged and agreed.

4. Communication between independent directors and the CPAs that serve as external auditor accountants :

(1) For the company's annual financial report, the audit committee shall provide a certified accountant with an explanation of the audit results and audit opinions before the financial report is reviewed. A written communication letter is sent annually to report and check risks, check key items and necessary explanations.

Date of Audit Committee Meeting	Way of communication	Communication matters	Communicate results
Mar. 05, 2024	Seminar (communicate individually)	1. Assessment conclusion report of the previous year. 2. Report audit quality indicators 3. Description of pre-approval list of non-certified services.	Acknowledged and agreed
Oct. 29, 2024	Seminar (communicate individually)	1. The company appointed Deloitte & Touche to perform the audit of 2024 financial statements. The certified accountants are Pan-Fa Wang and Chin-Chuan Shih. According to the provisions of Auditing Standard No. 62 and the Deloitte Global Audit Quality policy, the accountants and the audit team communicate with the company's audit committee in a timely manner in an audit. 2. The main purpose of the communication is to explain the methodologies of the inspectors in performing the audit work, the understanding and findings of the inspected company at the planning stage or at the conclusion of the inspection, and to maintain two-way communication with the members of the company's audit committee to strengthen corporate governance.	Acknowledged and agreed

(2) The company regularly evaluates the independence of the appointed accountant every year, and obtains an independence statement issued by the appointed certified accountant every year for the audit committee and the board of directors to review. In order to ensure the independence of accountants, the 7th meeting of the 2nd term of the Audit Committee on March 05, 2024 and the first board of directors review and approval on March 06, 2024, the certified accountants Pan-Fa Wang and Chin-

Chuan Shih in Deloitte & Touche, are in compliance Independence assessment standards, enough to serve as the company's financial and tax accountants.

5. The operation of the audit committee in the past year

Date	Proposal content	Securities and Exchange Act #14-5 listed items	The results of the audit committee's resolutions and the company's handling of the audit committee's opinions
2024.3.05 Second Term The Seventh time	Cause 1: The company's 2023 business report and financial statements.	V	Approved and submitted to the Board of Directors on March 6, 2024, which were approved by the Board of Directors.
	Cause 2: The company's 2024 operating budget.	V	
	Cause 3: Submit the 2023 "Internal Control System Statement".	V	
	Cause 4: Accountant independence assessment, appointment and remuneration in 2024.	V	
	Cause 5: The proposal on employee stock option were exercised in the 4th quarter of 2023 and converted into new common shares issued by the Company.	V	
	Cause 6: Proposed subscription of HLJ Technology Co., Ltd. (hereinafter referred to as "HLJ") private placement of common shares.	V	
2024.5.07 Second Term The Eighth time	Cause 1: The company's business report and financial statements for the first quarter of 2024.	V	Approved and submitted to the Board of Directors on May 8, 2024, which were approved by the Board of Directors.
	Cause 2: The company's 2023 cash dividend distribution.	V	
	Cause 3: The company's 2023 Retained Earnings Distribution.	V	
	Cause 4: The proposal on employee stock option were exercised in the first quarter of 2024 and converted into new common shares issued by the Company.	V	
2024.7.09 Second Term The Ninth time	Cause 1: The issuance of new common shares by cash capital in-crease for sponsoring GDR issuance.	V	Approved and submitted to the Board of Directors on July 9, 2024, which were approved by the Board of Directors.
2024.8.07 Second Term The tenth time	Cause 1: The company's business report and financial statements for the second quarter of 2024.	V	Approved and submitted to the Board of Directors on August 8, 2024, which were approved by the Board of Directors.
	Cause 2: The proposal on employee stock option were exercised in the second quarter of 2024 and converted into new common shares issued by the Company.	V	
	Cause 3: Amend part of the company's "Organizational Procedures of the Audit Committee".	V	
2024.8.29 Second Term The eleventh time	Cause 1: The issuance of new common shares by cash capital in-crease for sponsoring GDR issuance.	V	Approved and submitted to the Board of Directors on August 29, 2024, which were approved by the Board of Directors.
2024.10.29 Second Term	Cause 1: The company's business report and financial statements for the 3rd quarter of 2024.	V	Approved and submitted to the Board of Directors on

Date	Proposal content	Securities and Exchange Act #14-5 listed items	The results of the audit committee's resolutions and the company's handling of the audit committee's opinions
The twelfth time	Cause 2: The proposal on employee stock option were exercised in the 3rd quarter of 2024 and converted into new common shares issued by the Company.	V	October 29, 2024, which were approved by the Board of Directors.
	Cause 3: Annual audit plan of 2025.	V	
	Cause 4: Establishment of "Sustainable Information Management Operating Guidelines."	V	
	Cause 5: Investment in overseas subsidiaries.	V	

3.3 Corporate Governance – Implementation Status and Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons”

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
1、Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		The company has established “Corporate Governance Practical Rules” based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and has followed laws and regulations to disclose information on the "Market Observation Post System Network" and the company's website to enhance information transparency. To protect the rights and interests of shareholders and stakeholders.	None
2、Shareholding structure & shareholders’ rights (1) Does the Company have Internal Operation Procedures for handling shareholders’ suggestions, concerns, disputes and litigation matters. If yes, have these procedures been implemented accordingly?	V		(1) The company has established a spokesperson and proxy spokesperson system to handle related matters in accordance with regulations. In addition, the stock affairs processing department and the public relations department can also handle shareholder suggestions, news media, and investment institutions’ answers to all inquiries. If there are litigation matters, the legal department will handle.	None
(2) Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?	V		(2) The company has specialized units and stock affairs units that keep abreast of the shareholding status of major shareholders, directors, and managers, and declare and disclose the quarterly list of shareholders holding more than 5% of the equity on the company's website in accordance with regulations.	
(3) Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	V		(3) The control of the company and affiliated companies is based on the "Administrative Measures for Investment Companies", "Internal Control System", "Procedures for Transaction of Specific Companies, Group Companies and Related Persons" and related laws and regulations of the company, its subsidiaries and affiliated companies Regulations can effectively establish risk control.	
(4) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	V		(4) The management of the company attaches great importance to integrity management and the design of the internal management system to prevent fraud, and formulates the "internal material information processing operating procedures" to regulate the processing of material information, and frequently publicizes the securities transaction law and related regulations to insiders. Insiders’ regulated laws and regulations, prohibiting insiders’ involvement in insider trading. The company provides relevant education and publicity for new directors, managers and employees when they arrive, and will send relevant laws and regulations information to directors, managers, and employees from time to time.	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			On Jan. 16 and Apr. 26, 2024, insider regulations and legal promotion documents were sent to insiders by email to enhance insiders' compliance with the law.	
3、Composition and Responsibilities of the Board of Directors				
(1) Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented?	V		(1)The company has established the board of directors in the "Code of Practice for Corporate Governance". According to the industry professional background, work field and practical experience, and pay attention to gender equality, the company should select persons with the necessary knowledge, skills and accomplishments to perform the duties as directors. The overall development and operation are helpful. The company's current board of directors consists of 8 directors, of which four are independent directors. The members have rich experience and expertise in finance, management, technology and other fields. In addition, the company pays attention to gender equality among board members, and currently there is one seat for female directors. The members of the board of directors implement the diversity situation, as shown in Table 1 on page 10 for Diversity and independence of directors.	None
(2) Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee?	V		(2)At present, the remuneration committee and the audit committee are set up in accordance with laws and regulations. In addition, the establishment of corporate governance promotion unit, integrity management promotion unit and Sustainable Development Committee.	
(3) Has the Company established rules and methodology for P. 30 of 94 evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance evaluations to the board of directors and used them as reference in determining salary/compensation for individual directors and their nomination and additional office terms?	V		(3)At present, the remuneration committee regularly evaluates the performance of the board of directors every year and serves as a reference for the remuneration committee to use for the remuneration of individual directors and nominate renewal. The company has formulated the board of director's performance evaluation method and its evaluation method. The 2024 performance evaluation has been completed and submitted to the board of directors on March 11, 2025.	
(4) Does the Company regularly evaluate its Certified Public Accountant's independence?	V		(4) The financial center of the company regularly evaluates the independence and suitability of certified accountants with reference to the audit quality indicators (AQIs) once a year. The results were submitted to the audit committee on March 6, 2024	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
			for review and approval by the board of directors on March 09, 2024. (For the accountant's independence assessment form, please refer to Page 52 of this annual report.) According to the results of the certified accountants Pan-Fa Wang and Chin-Chuan Shih in Deloitte & Touche, both meet the company's independence assessment standards, and are qualified to serve as certified public accountants of the company. Deloitte & Touche has issued an independent accountant statement.	
4 · Does the TWSE/TPEx listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings of shareholders as required by law, and compiling minutes of board meetings and annual general meetings)?	V		The company's board of directors approved the establishment of a "Corporate Governance Promotion Unit" on May 6, 2020, appointed it to be by the financial center. On April 29, 2021, it was approved by the remuneration committee and approved by the board of directors to appoint Bao-Huei Chen, Vice president of the Finance Center as the corporate governance supervisor, who is responsible for overall planning and execution, providing information required by directors and audit committees to perform business, handling related matters of the board of directors and shareholders meeting in accordance with the law, handling company registration and change registration, and preparing board of directors and shareholders meeting minutes. In 2024, the number of training hours for the corporate governance supervisor has reached 12 hours.	None
5 · Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholders section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues??	V		The company's website sets up a special area for interested parties for interested parties to contact the company, including: (1) Shareholder communication: set up a special section for investors on the company's website, announce annual shareholder meeting information, monthly revenue and financial information, etc., and provide contact information for spokespersons and stock affairs agencies. (2) Employee communication: Through the company's internal electronic platform, company policies and information can be publicly and instantly transmitted, and an anonymous "employee feedback area" has been established to listen to the valuable voices and feedback of employees, so that the company has the opportunity to discover problems and resolve them. In addition, a special line for complaints of workplace violence is set up, and labor-management meetings are held on a regular basis. Representatives of both parties face-to-face to discuss and resolve issues	None

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
			<p>at the meetings, and the labor-employment communication channels are implemented smoothly.</p> <p>(3) Customer communication: The company's website details product information, latest news and customer contact email mkt@via.com.tw. In addition, regular agent meetings are held to exchange operating industry information and related opinions.</p> <p>(4) Supplier communication: With the vision of sustainable development, the relevant standards and issues of the three major aspects of economy, environment and society are integrated into the sustainable management policy of the company's supply chain. Through the supplier's signing of the corporate social responsibility self-declaration, the integrity management agreement, etc., we will work with the supplier to establish a sustainable supply chain.</p> <p>(5) Government and Competent Authority : Participate in seminars, publicity meetings, and briefings organized by the government or competent authority from time to time to update relevant laws and regulations and comply with it, and cooperate with the competent authority for supervision and inspection.</p> <p>(6) Community groups : take the initiative to visit from time to time, participate in social welfare activities, or hold charity sales activities.</p>	
6、Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	V		The company has appointed a professional stock affairs agency-the stock affairs agency department of China Trust Commercial Bank Co., Ltd. to handle the affairs of the shareholders meeting.	None
7、Information Disclosure (1) Has the Company established a corporate website to disclose information regarding its financials, business, and corporate governance status?	V		1. The company has set up a company website (https://www.viatech.com/tw/) to regularly disclose and update product information, financial services, corporate governance, and human resources and other related information.	None
(2) Does the Company use other information disclosure channels (e.g., maintaining an English-language website, P. 31 of 94 Note: Regardless of whether “Yes” or “No” is ticked regarding the implementation status, an explanation should still be provided	V		2. The company has dedicated personnel responsible for information collection and disclosure, and in accordance with regulations, disclose relevant information in a timely manner at the public information observatory, and declare various financial and business information. It has also released major messages in English at the public information observatory. The company website also sets up the choice of	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
<p>in in the explanation column for each item. designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investors conference etc.)?)</p> <p>(3) Does the company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial reports for the first, second, and third quarters as well as its operating statements for each month before the specified deadlines?</p>		V	<p>English language to provide foreign investors with relevant company financial, sales and business information. If there is a legal person briefing, the Chinese and English information will be disclosed on the company website.</p> <p>2. 2. The company cooperates with laws and regulations to facilitate investors to obtain sufficient and correct information. The latest annual financial report has not been announced and reported within two months after the end of the fiscal year ; the quarterly financial reports are reviewed by the audit committee and the audit committee within the prescribed announcement period. Publish financial report after approval by the board of directors.</p>	Announce and complete the declaration within the statutory pe-riod.
<p>8・Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee well-ness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and supervisors)?</p>	V		<p>The company actively promotes corporate governance. The adopted relevant systems and measures and the implementation status are summarized as follows:</p> <p>1.In terms of employee rights and employee care: The company has always adhered to the business philosophy of "Labor and Management, Harmony between Labor and Management", and in accordance with relevant laws and regulations and the purpose of sharing feedback to employees, we plan and implement various benefits, training and development plans and retirement system and pension funds are allocated on time, so for several years, employees have a harmonious labor-management relationship under a perfect welfare system, a smooth complaint channel, and a work environment that is motivated and developed.</p> <p>2.Investor relations, supplier relations, and the rights of interested parties: transparent company information, timely and fair disclosure of various financial business information according to laws and regulations, and set up contact windows and e-mails to provide investors, suppliers and interested parties message and feedback channels. In order to protect the rights and interests of domestic and foreign investors at the same time, the company's website has also set up a corporate governance area in Chinese and English to provide investors with diverse information.</p> <p>3.Directors and managers' training status: Directors and managers have a good training situation. The training status of the training courses in 2024 is detailed in the attached (table 1).</p> <p>4.Implementation of risk management policies and risk measurement standards: The company</p>	None

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			<p>has established a complete internal control system, risk management practices, management charter, accounting system, etc. in accordance with relevant laws and regulations, and promoted and implemented the implementation of various policies and hierarchical authorization. The internal audit, the board of directors, and the audit committee supervise checks and balances to reduce and avoid any risks that endanger the company's interests and maintain safety.</p> <p>5.Implementation of customer policies: conduct appropriate risk assessments for customers and suppliers to reduce credit risk, maintain open communication channels with customers, and strictly abide by contracts signed with customers and related regulations to ensure the rights and interests of both parties.</p> <p>6.Circumstances in which the company purchases liability insurance for directors: The company's directors and managers' liability insurance has been renewed on June 1, 2024, with an insured amount of US\$10,000,000, and the insurance policy was reported to the board of directors on August 8, 2024.</p> <p>7.Information release and implementation of the company's board of directors and managers: a. The company provides relevant regulatory information that directors need to pay attention to at any time, and the company's management team also regularly provides directors with business and other related briefings. b. The directors attended the board of directors in good condition. C. The company reported to the board of directors on the results of intellectual property management on March 11, 2025. In 2024, there are 20 invention patents,5 new patents, and 1 design patents, totaling 26 patents.</p>	
<p>9、Please explain the evaluation results issued by the Corporate Governance Center of the Taiwan Stock Exchange Co., Ltd. in the most recent year：</p> <p>The company began to compile a sustainability report in 2024 and promoted many improvements in the categories of sustainable development indicators. As a result, the company's corporate governance evaluation in 2024 was ranked 36%-50% of listed companies. The key measures to be strengthened of the company in 2025 is to launch the greenhouse gas inventories.</p>				

<Table 1> Status of the Continuing Education of Directors and Managers in 2024

1. Director

Title	Name	Date of Training		Hours	Host Organization	Course
		From	To			
Chairman	Wenchi Chen	2024/7/03	2024/7/03	6	Taiwan Stock Exchange Corporation	2024 Cathay Sustainable Finance and Climate Change Summit
Chairman	Wenchi Chen	2024/12/10	2024/12/10	3	Securities & Futures Institute	AI Development and Information Security Risks
Director	Cher Wang	2024/11/14	2024/11/14	3	Securities & Futures Institute	In the AI era, companies grow and think innovatively.
Director	Cher Wang	2024/11/14	2024/11/14	3	Securities & Futures Institute	Cognition and connotation of corporate ESG sustainable governance-global net-zero carbon emission trend and how companies should respond.
Director	Cher Wang	2024/12/10	2024/12/10	3	Securities & Futures Institute	AI Development and Information Security Risks
Director	Tzumu Lin	2024/7/3	2024/7/3	6	Taiwan Stock Exchange Corporation	2024 Cathay Sustainable Finance and Climate Change Summit
Director	Tzumu Lin	2024/12/10	2024/12/10	3	Securities & Futures Institute	AI Development and Information Security Risks
Director	Qun-Mao Liu	2024/7/3	2024/7/3	6	Taiwan Stock Exchange Corporation	2024 Cathay Sustainable Finance and Climate Change Summit
Independent Director	Ti-Hsiang Wei	2024/7/3	2024/7/3	3	Taiwan Stock Exchange Corporation	2024 Cathay Sustainable Finance and Climate Change Summit
Independent Director	Ti-Hsiang Wei	2024/10/8	2024/10/8	3	Taiwan Stock Exchange Corporation	The Digital Finance and Sustainable Finance Concerto in the AI Boom
Independent Director	Wei-Teh Hsu	2024/3/22	2024/3/22	3	BCSD Taiwan	The New Carbon Era Advocacy Conference Built on Sustainable Knowledge Power
Independent Director	Wei-Teh Hsu	2024/7/3	2024/7/3	3	Taiwan Stock Exchange Corporation	2024 Cathay Sustainable Finance and Climate Change Summit
Independent Director	Chong-Zen Hsieh	2024/7/3	2024/7/3	6	Taiwan Stock Exchange Corporation	2024 Cathay Sustainable Finance and Climate Change Summit
Independent Director	Chong-Zen Hsieh	2024/12/10	2024/12/10	3	Securities & Futures Institute	AI Development and Information Security Risks
Independent Director	Kou-Sheng Tseng	2024/11/13	2024/11/13	3	Securities & Futures Institute	The Operation of Audit Committee and the Practices.
Independent Director	Kou-Sheng Tseng	2024/12/10	2024/12/10	3	Securities & Futures Institute	AI Development and Information Security Risks.

2. Corporate Governance Supervisor

Title	Name	Date of Training		Hours	Host Organization	Course
		From	To			
Vice President	Bao-Huei Chen	2024/6/26	2024/6/26	3	Taiwan Corporate Governance Association	Board Performance Evaluation Practice Sharing Seminar (2024)
Vice President	Bao-Huei Chen	2024/7/3	2024/7/3	6	Taiwan Stock Exchange Corporation e	2024 Cathay Sustainable Finance and Climate Change Summit
Vice President	Bao-Huei Chen	2024/12/10	2024/12/10	3	Securities & Futures Institute	AI Development and In-formation Security Risks.

3. Corporate Accounting Supervisor

Title	Name	Date of Training		Hours	Host Organization	Course
		From	To			
Vice President	Bao-Huei Chen	2024/12/12	2024/12/13	12	Accounting Research And Development Foundation	Continuing Education/Training Programs for Accounting Supervisors

3. 4 Composition, Responsibility and Operations of Remuneration Committee

1. The board of directors of the company appointed independent director Wei-Teh Hsu, in-dependent director Ti-Hsiang Wei, independent director Chong-Zen Hsieh, independent director Kou-Sheng Tseng, and director Mao-Song Chang as the fifth remuneration com-mittee members, and independent director Wei-Teh Hsu was elected as the convener by the remuneration committee.
2. The mainly responsibilities and annual work focus are to formulate and regularly review the policies, systems, standards and structures for performance evaluation and salary remuneration of directors and managers, and to regularly evaluate and set the salaries and remuneration of directors and managers. The operation method is in accordance with the "Organizational Rules of the Salary and Remuneration Committee" of the company, and meetings are held at least twice a year.
3. Information of Remuneration Committee Members

To enhance corporate governance and to establish a comprehensive remuneration system for the directors and managerial officers, VIA has established a remuneration committee on February 10, 2012. The professional qualification and independence criteria of Remuneration Committee's members are below:

Qualifications Capacity Name		Professional qualification and experience	Independence analysis (Note)	Number of other public companies at which the person concurrently serves as remuneration committee member
Independent Director (convener)	Wei-Teh Hsu	Please refer to page 15 for information on directors (2.1)	Meets (1) ~ (4) Independence	0
Independent Director	Ti-Hsiang Wei	Please refer to page 15 for information on directors (2.1)	Meets (1) ~ (4) Independence	0
Independent Director	Chong-Zen Hsieh	Please refer to page 15 for information on directors (2.1)	Meets (1) ~ (4) Independence	0
Independent Director	Kou-Sheng Tseng	Please refer to page 15 for information on directors (2.1)	Meets (1) ~ (4) Independence	0
Other	Mao-Song Chang	Possess work experience required for business or corporate business and does not have one of the conditions in Article 30 of the Company Act. Education: Department of Accounting, Feng Chia University Experiences: Management of non-profit organizations: Evangelical Covenant Church in Xindian Church for more than 40 years.	Meets (1) ~ (4) Independence	1

Note : Please refer to Note 1 on page 10.

4. Attendance of Members at Remuneration Committee Meetings

- (1) There are 5 members in the Remuneration Committee.
- (2) The term of the Remuneration Committee is from June 17, 2022 to June 16, 2025.
- (3) A total of 2 meetings of the Remuneration Committee were held in 2024

The attendance record of the Remuneration Committee members was as follows:

Tile	Name	Attendance in Person	Attendance by Proxy	Attendance Rate in Person (%)	Note
Convener	Wei-Teh Hsu	1	1	50%	-
Member	Ti-Hsiang Wei	2	0	100%	-
Member	Chong-Zen Hsieh	2	0	100%	-
Member	Kou-Sheng Tseng	2	0	100%	-
Member	Mao-Song Chang	2	0	100%	-

Other matters required to be noted :

1. The duty of the Company's remuneration committee is to professionally and objectively evaluate the remuneration policy and system for the Company's directors and managerial officers, and make recommendations to the board of directors, to be used as reference for their decision making. The scope of duties include regular review of the Company's Remuneration Committee Charter and propose amendment recommendations, establish and conduct review on performance evaluation standards of the Company's directors, supervisors and managerial officers, set annual and long-term performance targets, establish remuneration policies, system, standard and structure, regularly evaluate the performance target achievement of the Company's directors, supervisors and managerial, and set the individual's remuneration content and quantity based on the results from the performance evaluation standards.
2. If the board of directors chooses not to adopt or revise the recommendations proposed by the remuneration committee, the date of the board meeting, session, contents discussed, results of board resolutions, and how the Company handle the opinions of the remuneration committee shall be described in detail: None.

3. Where resolutions of the remuneration committee include dissenting or qualified opinion which is on record or stated in a written statement, the date of remuneration committee meeting, session, contents discussed, opinions from every member, and how the members' opinions are handled, shall be described in detail: None.
4. Resolutions of the Remuneration Committee in 2024 are shown as follows:

Meeting	Proposal and Result	Resolution	Any Independent Director Had a Dissenting Opinion or Qualified Opinion
The 5 nd meeting of the 5 th Committee March 5, 2024	<ol style="list-style-type: none"> 1. Directors' and key managers' remuneration for 2023. 2. Review the directors' remuneration for 2024. 3. Review key managers' annual objectives and 2024 salary. 	Approved by all attending members of the committee	Approved by all attending directors in the board of director meetings
The 6 th meeting of the 5 th Committee October 29, 2024	<ol style="list-style-type: none"> 1. Review the performance of the key managers in 2024. 2. Review the managers' remuneration status awaiting approval in 2024. 3. The Committee meeting agenda for 2025. 	Approved by all attending members of the committee	Approved by all attending directors in the board of director meetings

3. 5. 1 Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
1、Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?	V		In 2020, the company established the "Corporate Social Responsibility (CSR) Practice Guidelines" and set up a CSR promotion unit. In 2022, it revised it as the "Practical Guidelines for Sustainable Development of Listed and OTC Companies". Concurrently, the CSR promotion unit was renamed the Sustainable Development Committee, chaired by Chairman Wen-Chi Chen. Ms. Bao-Hui Chen, Vice president responsible for corporate governance supervisor, was appointed as the Secretary-General. Relevant department heads serve as committee members. The committee is responsible for decision-making on economic, environmental, and social themes, planning, and guiding the implementation of company "sustainability" operations, as well as communicating with external stakeholders, including key supply chain partners, and handling feedback regularly reporting performance to the Board of Directors. In 2024, the Sustainable Committee held 6 meetings and reported execution plans and outcomes to the Board of Directors on May 8, August 8, and October 29. The agenda included identifying significant sustainability themes, identifying stakeholders, sustainability report compilation and establishment of the "Sustainability Information Management Operating Guidelines,". The Board of Directors supervises the overall sustainability management policy, strategy, and goal setting of the company, making significant decisions and overseeing the effective operation of the sustainability management mechanism through quarterly reports. The execution of sustainable development in 2024 was reported to the Board of Directors on March 11, 2025.	None
2、Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	V		The disclosed information covers the company's sustainable development performance at its main locations during the fiscal year 2024. The risk assessment boundary primarily includes the company (including its Hsinchu and Kaohsiung branches). The Sustainable Development Committee conducted analysis based on the significance principle of the sustainability report, communicated with internal and external stakeholders, integrated assessment data from various departments, and evaluated significant sustainability issues to establish effective risk management policies and action plans for identification, measurement,	None

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
			evaluation, supervision, and control, aiming to mitigate the impact of relevant risks. Based on the risk assessment, relevant risk management policies or strategies were formulated. Please refer to pages 104-105 for further details.	
3・Environmental Issues				
(1) Has the Company set an environmental management system designed to industry characteristics?	V		(1)In the promotion of industrial safety and environmental protection, the company is committed to complying with domestic environmental safety and health related laws and regulations, and is also in line with international standards, implementing ISO 9001 quality management system and IECQ QC080000 hazardous substance management system and obtaining certification. Since the company is not a manufacturing company, ISO 14001 is not applicable. However, in order to comply with relevant environmental laws and customer requirements, it continues to improve its environmental management system.	None
(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	V		(2)The company upholds the concept of saving energy and natural resources, is committed to source improvement, and promotes waste resource classification and reduction activities to achieve the reduction of raw materials and waste, so as to reduce the impact on the environment.	
(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	V		(3)The company is committed to responding to the global trend of energy conservation and carbon reduction, striving to fulfill its responsibilities as a conscientious global citizen in protecting the environment. This commitment is manifested through practical measures such as controlling the operating hours of air conditioning and temperature settings, promoting habits of turning off lights when not in use, and fully adopting energy-saving light bulbs. The company evaluates the risks and opportunities posed by climate change according to the recommendations outlined in the Task Force on Climate-related Financial Disclosures (TCFD) framework and take relevant measures to respond, the detailed explanations please refer to pages 41 to 43 in the sustainability report.	
(4) Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?	V		(4)The company has permanent industrial safety and environmental protection personnel responsible for the promotion and implementation of environmental protection, safety and health-related businesses, and has a "Class A Occupational Safety and Health Business Supervisor" who is responsible for drafting and making decisions on the company's overall environmental safety and health strategies and proposals.	

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
			<p>(4-1).The company's indirect emissions are mainly indirect greenhouse gas emissions generated by purchased electricity including electricity for equipment, offices and common areas.</p> <p>(4-2).For the Company's greenhouse emissions, water consumption and total weight of waste in the past two years, as well as related policies such as energy conservation and carbon reduction, greenhouse gas reduction, water reduction or other waste management, please refer to the Sustainable Development "Environmental Protection" section and information on the Company's official website. Please refer to page 93~97 for instructions.</p>	
<p>4、Social Issues</p> <p>(1) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?</p>	V		<p>(1)The company has the primary core value of integrity, and we're committed to creating a working environment that respects human rights, dignity, and harmonious labor and management, and supports and respects international labor human rights norms, including the Universal Declaration of Human Rights and the United Nations Guiding Principles on Business and Human Rights, "International Labor Organization-Declaration on Fundamental Principles and Rights at Work", "United Nations Global Compact", etc. Strictly abide by the labor-related laws and regulations of the company's global bases, treat and respect all regular employees, contract and temporary personnel with dignity, and implement the company's human rights policy plan, and review the effectiveness of human rights management regularly, evaluate human rights-related systems and optimize management operations.</p>	None
<p>(2) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?</p>	V		<p>(2)The company regularly measures market salary levels and formulates reasonable salary and remuneration policies based on overall economic indicators to ensure overall salary competitiveness; and formulates reasonable employee welfare measures. According to the company's articles of association, if the company makes a profit each year, it should allocate no less than 5% as employee compensation, linking the company's operating performance with employee rewards. In addition, through a regular performance appraisal mechanism, a two-way communication and interaction platform is provided to achieve organizational and personal development, and corresponding rewards are given based on performance results to encourage employees and the company to grow together.</p>	

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	V		<p>(3)The company provides and maintains a safe and healthy workplace, conducting regular measurements and environmental improvements at least once a year to prevent occupational accidents and illnesses. In 2024, the total working hours amounted to 742,656 hours excluding commuting accidents, which are not included in occupational injury statistics, the company achieved its goal of zero occupational accidents. Automated external defibrillators (AEDs) are installed in the office premises, and first aid personnel in each area are trained to utilize them in emergencies. The company values harmonious relations between enterprises and labor, establishing an Employee Welfare Committee, implementing a retirement pension system, conducting various employee training courses, and providing employee group insurance.</p> <p>The company has set up a dedicated "workplace promotion room" with professional and qualified psychological counselors responsible for employee psychological counseling and arranging regular health checks, influenza prevention and epidemic prevention measures, and other matters that care about employees. Once a month, we hire external professional physicians to provide on-site services to provide employees with workplace health consulting services. And the company has set up a complete employee fitness center for employees to use. The company promises to strengthen and promote the safety and health of employees, and to implement safety management in the work environment. In order to prevent the occurrence of major abnormal accidents, in addition to safety and health education and training for new employees, it also regularly conducts fire extinguishers and fire hydrant boxes for all employees. Equipment use training and evacuation drills to ensure the safety of employees. There was no fire accident in 2024. To prevent fires, the company will regularly conduct inspections and management of dangerous goods and electrical equipment. For fire emergency response, in addition to strengthening and regular testing of the fire alarm system, the Administration Department has also established an emergency response team and conducted regular drills, so that the company can deal with emergencies as soon as possible to reduce the fire hazards.</p>	

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
<p>(4) Has the company establish effective career development training programs for employees ?</p> <p>(5) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?</p> <p>(6) Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?</p>	V	V	<p>(4)To provide employees with a comprehensive training framework, we have established the "VIA Research Institute," comprising the Leadership Development Academy, Professional Academy, Foundation Academy, Self-Growth Academy, External Academy, etc., aimed at enhancing employees' professional skills, enabling them to effectively unleash their potential and creativity, and integrating employee growth with organizational development. Additionally, we collaborate with renowned domestic and international institutions, such as long-term partnerships and research sharing with the UC Berkeley AI Laboratory in the USA.</p> <p>(5)The Company's marketing and labeling of products and services are in compliance with relevant laws and regulations and international standards, and there must be no deception, misleading, fraud or any other behavior that undermines consumer trust and harms consumer rights and interests. The Company's website provides main products information that can be inquired or downloaded, including image toolkits, video files, presentation files, white papers, product introductions, and others. There is a "drive and application" area to provide consumers with various needs and Q&A services. Consumers can also click "email page" as a channel to communicate with the company.</p> <p>(6)The Company has strict internal evaluation and investigation procedures for its suppliers. Except for records that affect the environment and society as important inspection items, all products provided must comply with laws and environmental protection standards. The Company adopts international-level foundries and high-end manufacturing processes, conforms to ISO, RoHS international certification and EU regulations, and does not cause pollution. At the product level, it also vigorously promotes energy-saving and noise-free platforms, and the world's most energy-saving x86 platform provide. The contract between the Company and the supplier requires the suppliers to fulfill social responsibilities and comply with environmental regulations.</p>	
5、Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or	V		The company is about to start compiling the sustainability report in 2023. The sustainability report is prepared in accordance with internationally accepted reporting standards (GRI Standards) and has obtained AA1000 Type 1 moderate assurance from a third-party verification unit.	None

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
certification for the reports above?				
<p>6、If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the Company's operations :</p> <p>In March of 2020, the Board of Directors approved the establishment of the "Corporate Social Responsibility (CSR) Practice Guidelines," which were subsequently revised in November 2022, with the board's approval, to become the "Sustainable Development Practice Guidelines." There is no discrepancy between the principles and implementation.</p>				
<p>7、Other important information to facilitate better understanding of the company's promotion of sustainable development: Please refer to the description of the "Part 6, Sustainable Development " project.</p>				

3. 5. 2. Climate-related information for TWSE/TPEX Listed companies

Climate-related information implementation status:

Climate Related Information Implementation Status												
Item	Company Response											
1.Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	<ul style="list-style-type: none">● The governance situation for the climate risk and opportunity and the annual sustainable risk management issues are reported to the Board of Directors every year, and the Board of Directors monitors the effectiveness of the implementation. It was reported to the Board of Directors on March 11, 2025.● The president serves as the chairman, and organizes members to identify, assess, and handle risks.											
2.Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term)	<table><tr><th>Risk and Opportunity Items</th><th>Financial Impact and Response Mechanisms</th></tr><tr><td>Raise the price of greenhouse gas emissions</td><td>Under the Climate Change Response Act, the government will introduce net-zero emissions into law in 2050 and will impose a carbon fee in 2025 for high-emission industries with direct or indirect emissions. The possible financial impact of this structural risk is the increase in operating costs. However, at this stage, the company does not belong to a high-carbon emission industry, so it will not exert a significant effect on the overall operating financial impact. Considering that in the future, in addition to determining that a comprehensive greenhouse gas inventory will be implemented in 2024, the company will also carry out assessment operations for the purchase of green electricity, bioenergy, and carbon rights, and set carbon reduction targets. According to the total Scope 1 and Scope 2 emissions of 1,180 metric tons of CO2e in 2024, at NTD300 per metric ton, it is estimated that the annual cost will increase by NTD350,000, and the short-term increase will be NTD1.55 million, which is a low impact.</td></tr><tr><td>Changes in rainfall (water) patterns and extreme changes in climate patterns</td><td>Due to the increase in events of extreme weather, the frequency of typhoons and rainstorms has increased, which may cause flooding of office buildings and affect the company's operations. They may cause low financial losses after evaluation. The company's countermeasures are to implement the maintenance of the drainage system and establish an emergency response plan for typhoons and rainstorms to reduce immediate risks. The building has waterproofing works completed, natural disaster insurance purchased, along with additional purchase of water retaining walls and monthly maintenance of pumping motor drainage facilities, so the risk does not have much impact on the overall operation.</td></tr><tr><td>Raw material costs rise</td><td>Due to climate change, including the EU's pilot carbon tariff declaration from 2023 and the introduction of the levy in 2026, the production cost and transportation cost of commodity raw materials have increased, which has an impact on operations. The solution is to minimize the design of the module and reduce the use of raw materials, strengthen the proportion of localized procurement in the supply chain, so as to reduce the cost increase in raw materials and transportation. Starting 2026, it has implemented the carbon footprint of the product from 2026 to reduce the carbon cost through green and environment-friendly design. There is an estimated increase in short-term procurement costs by about 15%, which is a moderate impact.</td></tr><tr><td>Average temperature rise</td><td>The average temperature continues to rise, resulting in an increase in energy consumption and an increase in operating costs. According to the Taiwan power company's statistics, in response to the increase in the average temperature of the whole island by 1 degree, the electricity consumption will increase by 6%. If the unit price of the electricity price is stable, under the target estimated increase by 1.5 degrees in the temperature, the short-term for the five years increase in the electricity consumption and derived electricity charges will be about 45%, which is considered a medium impact. The response plan includes the upgrading of refrigeration and air conditioning equipment and increasing the ratio of renewable energy use.</td></tr></table>	Risk and Opportunity Items	Financial Impact and Response Mechanisms	Raise the price of greenhouse gas emissions	Under the Climate Change Response Act, the government will introduce net-zero emissions into law in 2050 and will impose a carbon fee in 2025 for high-emission industries with direct or indirect emissions. The possible financial impact of this structural risk is the increase in operating costs. However, at this stage, the company does not belong to a high-carbon emission industry, so it will not exert a significant effect on the overall operating financial impact. 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3.Describe the financial impact of extreme weather events and transformative actions												

4. Describe how climate risk identification, assessment and management are integrated into the overall risk management system	<p>Implement the following in accordance with the risk management policy</p> <ul style="list-style-type: none"> ● The members of the Sustainable Development Committee conduct simultaneous assessments of climate risks when assessing ESG risks. ● The meeting of the Sustainable Development Committee discuss and make resolutions on major ESG and climate risks, which are approved by the Chairman of the Board. ● Set implementation strategies and targets based on the identified ESG and climate risks. ● The implementation status for ESG risk and climate risk is reported annually to the Board of Directors. 										
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	<p>The company refers to 1.5 °C (Net Zero Scenario) as a transition risk scenario discussed in the Risk Committee meeting. The carbon cost impact is high, estimated at NTD 300 per ton of carbon. If referring to the 2024 total Scope 1 and Scope 2 emission estimate of 1,180 metric tons, it will increase by about NTD 350,000 per year.</p> <p>Using the tools provided by the TCCIP (Climate Change Integration Service Platform) as a reference for the assessment of scenarios for the physical risks of the climate change, the RCP8.5 scenario was finally selected as the company's scenario for the physical risk of the climate change. With a temperature rise of 1.9 °C in the mid-century 2050, Taiwan Power Company estimates that if the average temperature across Taiwan rises by 1°C, it will result in a 6% increase in electricity consumption. As a result, the company's electricity consumption and electricity bills will increase by 11.4% per year.</p>										
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	<p>Average temperature rise: 1. Replace the air conditioning system with an energy efficiency level 1 product. 2. Improve energy efficiency by installing energy storage systems.</p> <p>Enhancing resource efficiency and low-carbon products:</p> <ol style="list-style-type: none"> 1. Strengthen supply chain management and enhance the benefits of energy efficiency and carbon reduction for the industry. 2. The industry-wide need for carbon emission issues is also planned toward energy-saving and high efficiency, monitoring of carbon emission, and research and development for low-carbon products is completed to meet the needs of corporations for energy-saving products. <p>Relevant metrics and goals:</p> <ol style="list-style-type: none"> 1. In 2024, ISO14064 starts to be introduced and verified by a third party. 2. Continue to improve product performance, reduce energy consumption in production, and increase gross margins for the products, and propose at least one project each year. 										
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	No internal carbon pricing in place yet										
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	<table border="1"> <thead> <tr> <th>Emission Reduction Targets</th><th>Strategic Actions</th></tr> </thead> <tbody> <tr> <td>Compared to the base fiscal year of 2023</td><td>1. Purchase green-labeled infrastructure equipment through green procurement (2024-2030)</td></tr> <tr> <td>Scope 1 + Scope 2 emission reduction of 20% for GHG emission in 2030</td><td>2. Refrigeration and air conditioning systems are fully replaced with those with energy efficiency level 1 (2024-2030)</td></tr> <tr> <td>Scope 1 + Scope 2 emission reductions of 30% for GHG emissions in 2040</td><td>3. Solar built for self-use (2030-2040)</td></tr> <tr> <td>2050 Net Zero Emissions</td><td>4. Purchase renewable energy certificates (2030-2040)</td></tr> </tbody> </table>	Emission Reduction Targets	Strategic Actions	Compared to the base fiscal year of 2023	1. Purchase green-labeled infrastructure equipment through green procurement (2024-2030)	Scope 1 + Scope 2 emission reduction of 20% for GHG emission in 2030	2. Refrigeration and air conditioning systems are fully replaced with those with energy efficiency level 1 (2024-2030)	Scope 1 + Scope 2 emission reductions of 30% for GHG emissions in 2040	3. Solar built for self-use (2030-2040)	2050 Net Zero Emissions	4. Purchase renewable energy certificates (2030-2040)
Emission Reduction Targets	Strategic Actions										
Compared to the base fiscal year of 2023	1. Purchase green-labeled infrastructure equipment through green procurement (2024-2030)										
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Scope 1 + Scope 2 emission reductions of 30% for GHG emissions in 2040	3. Solar built for self-use (2030-2040)										
2050 Net Zero Emissions	4. Purchase renewable energy certificates (2030-2040)										
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below)	As shown in the following table										

1-1 Greenhouse gas inventory and confirmation status of the company in the last two years

1-1-1 Greenhouse Gas Inventory Information

State the GHG emissions (metric tonnes of CO₂e), intensity (metric tonnes of CO₂e/million), data coverage, and verification in the last two years.

The greenhouse gas emissions inventory of the Company is implemented in accordance with the ISO14064-1 greenhouse gas inventory standard issued by the International Organization for Standardization (ISO). The greenhouse gas inventory data for the past two years are compiled based on the parent company's greenhouse gas emissions in accordance with the operational control method. The current situation is self-managed and disclosed voluntarily to help understand the current trend and respond in advance. It has not yet been confirmed by an external third-party verification agency.

Category	2024		2023	
Scope 1	Total Emissions (Metric ton CO ₂ e)	Density (Metric tons of CO ₂ e/mil- lion)	Total Emissions (Metric ton CO ₂ e)	Density (Metric tons of CO ₂ e/million)
Parent company	64.3973	0.0040	61.8533	0.0049
Scope 2	Total Emissions (Metric ton CO ₂ e)	Density (Metric tons of CO ₂ e/mil- lion)	Total Emissions (Metric ton CO ₂ e)	Density (Metric tons of CO ₂ e/million)
Parent company	1,115.4078	0.0701	1,171.9012	0.0927
Scope 3	Total Emissions (Metric ton CO ₂ e)	Density (Metric tons of CO ₂ e/mil- lion)	Total Emissions (Metric ton CO ₂ e)	Density (Metric tons of CO ₂ e/million)
Parent company	281.6811	0.0177	282.5997	0.0224

Note: Revenue of 12,639 million in 2023 and 15,911 million in 2024. The subsidiary will complete the inventory according to the schedule required by the competent authority in the future.

1-1-2 Greenhouse Gas Confirmation Information

The greenhouse gas inventory information for 2023 and 2024 has not been confirmed by an external third party. The complete information will be disclosed in the sustainability report.

1-2 Greenhouse Gas Reduction Goals, Strategies, and Specific Action Plans

Describe the greenhouse gas reduction base year and its data, reduction targets, strategies, and specific action plans and reduction targets:

Emission reduction targets	Strategic Actions	Schedule
Compared to the base fiscal year of 2023 Scope 1 + Scope 2 emission reduction of 20% for GHG emission in 2030 Scope 1 + Scope 2 emission reductions of 30% for GHG emissions in 2040 2050 Net Zero Emissions	1. Purchase eco-labeled infrastructure equipment through green purchasing 2. Refrigeration and air conditioning systems are fully replaced with those with energy efficiency level 1 3. Solar built for self-use 4. Purchase renewable energy certificates	1. FY2025-2030 2. FY2025-2030 3. FY2030-2040 4. FY2030-2040
The company takes 2023 as the base year, and the Scope 1 + Scope 2 emissions in 2024 will be reduced by 4.37% compared to 2023, which is in line with the current requirements.		

3. 6 Ethical Corporate Management – Implementation Status and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
<p>1、Establishment of ethical corporate management policies and programs:</p> <p>(1) Does the company have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?</p> <p>(2) Whether the company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in Article 7, paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies?</p> <p>(3) Does the company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?</p>	V		<p>(1) On March 20, 2020, the board of directors of the company formulated the "Ethical Corporate Management Best Practice Principles" and "Procedure for Ethical Management and Guidelines for Conduct", emphasizing that the core values of the company are integrity, innovation, discipline, positivity, customer trust, and innovation and Caring to promote the connection of the world as a mission.</p> <p>(2) According to the company's " Procedure for Ethical Management and Guidelines for Conduct ", the responsible unit is the president's office, assisting the management in checking and evaluating the implementation of preventive measures for honest operation, and regularly assessing related business process.</p> <p>(3) The company has established the " Procedure for Ethical Management and Guidelines for Conduct" 、 "Whistleblower System"" and the "Report System". All directors, managers and employees involved in violation of the company's "Ethical Corporate Management Best Practice Principles " and other illegal activities can be reported.</p>	None
<p>2、Ethical Management Practice</p> <p>(1) Does the company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts?</p> <p>(2) Has the company set up a dedicated unit to promote ethical corporate management under the board of directors, and does it</p>	V	V	<p>(1) All contracts or documents of the company's business activities will be based on the principle of proportionality to stipulate the terms of good faith behavior.</p> <p>(2) The company has set up an " Ethics and Integrity Promotion Unit " and appointed the President's office concurrently. The company organizes training</p>	None

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
regularly (at least once a year) report to the board of directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation?			courses related to integrity management. The content of the courses covers professional ethics and conduct, intellectual power information management, prevention of insider transactions, prevention of business secret infringement, internal and customer communication compliance policies, etc. Review the implementation of the ethics and integrity management policy at least once a year, and make a report and submit it to the board of directors. The promotion of ethics and integrity management in 2024 was submitted to the first board meeting of directors in 2025, the board meeting date is March 11, 2025.	
(3) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	V		(3) The management of the company attaches great importance to the internal auditing unit and personnel to give full authority to urge them to check and evaluate the deficiencies of the internal control system and measure the efficiency of operations, and provide a channel for employees or manufacturers to make statements; the company provides directors and managers with attention at any time legal information on avoidance of insider interests.	
(4) Does the company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside accountants to perform the audits?	V		(4) The internal auditors regularly check in accordance with the annual audit plan and prepare audit reports, which are submitted to the audit committee for review and submitted to the board of directors.	
(5) Does the company provide internal and external ethical corporate management training programs on a regular basis?	V		(5) The education and training of new employees of the company must be incorporated into the promotion of the company's core values, emphasizing the company policy based on integrity. At least once a year to implement all employees' integrity management code publicity and education courses, and also encourage employees to participate in external related education and training courses. In 2024, the "Corporate Integrity Management" course was held, with a total of 437 participants. Other related topics include internal and external education and training courses on information security, risk management, operational risk, financial risk, labor safety, and quality planning and control, with a total of 2,291 participants	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
			and 4,580 hours.	
<p>3、Implementation of Complaint Procedures</p> <p>(1) Has the company established specific whistle-blowing and reward procedures, set up conveniently accessible whistle-blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistleblowers?</p> <p>(2) Has the company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring such complaints are handled in a confidential manner?</p> <p>(3) Has the company adopted proper measures to protect whistleblowers from retaliation for filing complaints?</p>	V	V	<p>(1)The company has established a " Whistleblower System " and announced it on the company's website. The audit office is the unit responsible for the reporting of complaints, which is a channel for complaints. It not only accepts complaints from employees, but also accepts feedback or complaints from external manufacturers or customers.</p> <p>(2)The company's investigation of the reported matters is based on the principles of confidentiality and fairness. Reporting mailbox: Director of VIA Electronics Audit Office, No. 531, Zhongzheng Road, Xindian District, New Taipei City. Telephone report: (886)-2-2218-5452, Director of Audit Office Email : ethics.reporting@via.com.tw There is currently no violation of integrity or illegality.</p> <p>(3)The identity of the whistleblower is protected as the principle, and the whistleblower will not be improperly dealt with.</p>	None
<p>4、Strengthening information disclosure</p> <p>Does the company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?</p>	V		The company's website has established corporate financial, business-related information and corporate governance information for the reference of shareholders and stakeholders. The company's implementation of the standards of integrity management is disclosed on the company's website and annual report, and the contents of the "Code of Integrity Management" and the "Guidelines for Integrity Operation Procedures and Behaviors" are disclosed on the company website.	None
<p>5、If the company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviations between the principles and their implementation:</p> <p>The company passed the resolution of the board of directors on 2020.03.20 to formulate the "Code of Integrity Management" and "Operational Procedures and Behavior Guidelines for Integrity Management", and their operation is consistent with the spirit and principles specified in the "Code of Integrity Management for Listed OTC Companies".</p>				

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
6、Other important information to facilitate a better understanding of the status of operation of the company's ethical corporate management policies (e.g., the company's reviewing and amending of its ethical corporate management best practice principles): None.				

3. 7 Other significant information that will provide a better understanding of the state of the company's implementation of corporate governance may also be disclosed:

The company's website has an Investor Relations- corporate governance, providing inquiries and downloads of relevant regulations, including Corporate governance principals and regulations, Internal major information processing procedures, Ethical Corporate Management Practice Principles, Ethical Corporate Management Operating Procedures and Conduct Guide, Code of Ethics, Code of Practice for Sustainable Development, etc, and relevant regulations on corporate governance of the Company can be found at the official website is <https://www.viatech.com/tw/about-tw/investor-relations/corporate-governance>.

3.8 Internal control system execution

3.8.1 Internal control statement

Please refer to the Internal Control Statement of the Public Information Observation Station for the Internal Control Statement Announcement : <https://mops.twse.com.tw/mops/#/web/t06sg20>

3.8.2 Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report: None.

3.9 Material resolutions of a shareholders meeting or a board of directors meeting during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report:

1. The important resolutions of the general shareholder meeting held on June 20, 2024 :
 - Matters for Ratification
 - (1) Adoption of Fiscal 2023 Business Report and Financial Statements.
Execution: Relevant registers shall submit to the competent authority for reference and announcement in accordance with relevant regulations.
 - (2) Adoption of Fiscal 2023 Retained Earnings Distribution.
Execution: Cash dividend of NTD 0.10 per share, and cash dividend was paid on July 19, 2024.
2. Resolutions and implementation status of the extraordinary shareholders meeting held on August 29, 2024 :
 - Matters for Discussion

The issuance of new common shares by cash capital increase for sponsoring GDR issuance.

Execution: The company's proposal for a cash capital increase through the issuance of new shares to participate in the issuance of global depositary receipts has been approved by the Financial Supervisory Commission in Letter No. 1130357287 dated September 24, 2024. Announced specific information about new share issuance for global depositary receipts. The total amount of GDR issued, the unit issuance price, the total number of units issued and the issuance date are as follows:

 - (1) Total amount issued: US\$209,880,000.
 - (2) Unit issuance price: US\$19.08
 - (3) Total number of units issued: GDR issued 11,000,000.
 - (4) Pricing date: September 24, 2024
 - (5) Release Date: September 27, 2024

3. The important resolutions of the Board of Directors: A total of 8 board meetings in 2024 and up to the publication date of the annual report, the main items passed are as follows,

Date	Major resolutions
2024/3/06	1. Approved the company's 2023 annual business report and financial statement. 2. Approved the company's 2023 employee and director remuneration distribution. 3. Approved the company's 2024 directors' remuneration situation. 4. Approved the 2023 Q4 manager personnel change and 2024 managers salary adjustment plan. 5. Approved 2024 operating budget plan. 6. Approved 2023 internal control system statement. 7. Relocated the address of VIA Kaohsiung Branch. 8. Approved 2024 accountant independence assessment, appointment and remuneration proposal. 9. Approved the proposal on employee stock option were exercised in the 4th quarter of 2023 and converted into new common shares issued by the Company. 10. Proposed subscription for private common stock of HLJ Technology Co., Ltd. 11. Formulate the convening, date, time, venue, agenda, and acceptance of shareholder proposals and nominations for the 2024 general meeting of shareholders, etc. relate matters.
2024/5/8	1. Approved 2024 Q1 Financial Statements. 2. Approved Fiscal 2023 Cash dividend distribution. 3. Approved Fiscal 2023 Retained Earnings Distribution. 4. Approved the proposal on employee stock option were exercised in the first quarter of 2024 and converted into new common shares issued by the Company. 5. Approved the amendment to the company's "Risk Management Measures".
2024/7/09	1. Approved the issuance of new common shares by cash capital increase for sponsoring GDR issuance. 2. Formulate the convening, date, time, venue, agenda, and acceptance of shareholder proposals and nominations for the 2024 first extraordinary general meeting of shareholders, etc. relate matters.
2024/8/08	1. Approved 2024 Q2 Financial Statements. 2. Approved the proposal on employee stock option were exercised in the 2nd quarter of 2024 and converted into new common shares issued by the Company. 3. Approved the proposal on the amendments to the "Organizational Procedures of the Audit Committee". 4. Approved the proposal to amend the Company's "Board of Directors' Rules of Procedure". 5. Approved of the "Human Rights Policy".

Date	Major resolutions
2024/08/29	<ol style="list-style-type: none"> 1. Approved the issuance of new common shares by cash capital increase for sponsoring GDR issuance. 2. Approved the cash capital increase and participation in the issuance of GDR, it is planned to reserve 10% of the total newly issued shares for subscription by the company's employees. Additionally, the "Employee Stock Subscription Plan for Cash Capital Increase and Issuance of New Shares for Overseas Depository Receipts" is proposed.
2024/10/29	<ol style="list-style-type: none"> 1. Approved 2024 Q3 Financial Statements. 2. Approved the proposal on employee stock option were exercised in the 3rd quarter of 2024 and converted into new common shares issued by the Company. 3. Draft the company's 2025 annual audit plan. 4. Approved of the "Sustainable Information Management Operating Guidelines". 5. Approved 2024 Q4 Manager Personnel Change and 2024 Manager's Performance Evaluation Results and Salary Status. 6. Approval of the investment in overseas subsidiary.
2025/3/11	<ol style="list-style-type: none"> 1. Approved the company's 2024 annual business report and financial statement. 2. Approved 2024 compensation distribution for employees and directors. 3. Approved 2025 directors' remuneration plan. 4. Approved 2025 Q1 manager personnel change and 2025 managers salary adjustment plan. 5. Approved 2025 operating budget plan. 6. Approved 2024 internal control system statement. 7. Approved 2025 CPA independence assessment, appointment and remuneration proposal. 8. Approved the proposal on employee stock option were exercised in the 4th quarter of 2024 and converted into new common shares issued by the Company. 9. Approved the amendment to the Articles of Association. 10. Approved the election of directors (including independent directors). 11. Approved the Company accepts nominations for directors(including independent directors) candidates. 12. Formulate the convening, date, time, venue, agenda, and acceptance of shareholder proposals and nominations for the 2025 general meeting of shareholders, etc. relate matters.
2025/5/09	<ol style="list-style-type: none"> 1. Approved 2025 Q1 Financial Statements. 2. Approved Fiscal 2024 Cash dividend distribution. 3. Approved Fiscal 2024 Retained Earnings Distribution. 4. Approved the proposal on employee stock option were exercised in the first quarter of 2025 and converted into new common shares issued by the Company. 5. Draft the proposal on employee stock option plan. 6. Submission of candidate list of directors (including independent directors) nominated by the board of directors. 7. Proposal to lift the non-competition restrictions of new directors (including independent directors). 8. Approval the amendment to the Articles of Association. 9. Approval of the investment in overseas subsidiary.

3.10 Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof: None.

4、Information on the professional fees of the attesting CPAs

- 4.1 If the proportion of non-audit expenses paid to a certified public accountant, the firm to which the certified public accountant belongs, and its affiliated companies accounts for more than one quarter of the audit expenses, the amount of audit and non-audit expenses and the content of non-audit services shall be disclosed: No such situation.
- 4.2 When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed.: No change CPA Firm.
- 4.3 When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefore shall be disclosed.: None.

CPA professional fee range

Unit : NT\$ thousand

CPA Firm	CPA's Name	CPA Audit Period	Audit Fee	Non-audit Fee	Total	Remark
Deloitte & Touche	Pan-Fa Wang	2024/1/1-12/31	4,580	9,330	13,910	None
	Chin-Chuan Shih	2024/1/1-12/31				

Note : Non-audit fees include tax compliance audit NT\$420 thousand, transfer pricing NT\$550 thousand, establishment registration NT\$55 thousand, type printing fee NT\$253 thousand, cash capital increase and GDR receipts NT\$8,052 thousand.

5、Information on replacement of certified public accountant

If the company has replaced its certified public accountant within the last 2 fiscal years or any subsequent interim period, it shall disclose the following information : Since the first quarter of 2023, due to the internal adjustment of the accounting firm, the certified accountants Shu-Lin Liu and Chin-Chuan Shih will be replaced by Pan-Fa Wang and Chin-Chuan Shih.

5.1 Regarding the former certified public accountant :

Exchange date	2023.3.09 (Board resolution date)		
Reason for replacement and explanation	Due to the need for internal adjustments of Deloitte & Touche Accounting Firm, starting from the first quarter of 2023, the former accountants Shu-Lin Liu and Chin-Chuan Shih have been replaced by accountants Pan-Fa Wang and Chin-Chuan Shih.		
Describe whether the Company terminated or the CPAs terminated or did not accept the engagement	Party		Appointed person
	Situation	Accountants	
	Voluntary termination of appointment	Not applicable	Not applicable
	No longer accept (continue) appointment	Not applicable	Not applicable
If the CPAs issued an audit report expressing any opinion other than an unqualified opinion during the 2 most recent years, specify the opinion and the reasons	None		
Disagreement with the company?	Yes		Accounting principles or practices
			Disclosure of financial reports
			Check scope or steps
			Others
	No	V	
	Description		
Other disclosures (Any matters required to be disclosed under sub-items d to g of Article 10.6.A)	None		

5.2 Regarding the successor certified public accountant :

Firm name	Deloitte & Touche Accounting Firm
Accountant name	Pan-Fa Wang and Chin-Chuan Shih
Date of appointed	2023.3.09 (Board resolution date)
Before appointment, the accounting treatment methods or accounting principles of specific transactions and the possible issuance of financial reports and consultation matters and results	None
Written opinion of the successor accountant on the dissenting opinion of the former accountant	None

5.3 The former accountant's reply to the matters in the first item of paragraph 6 of Article 10 and item 3 of item 2 of this standard : None

5.4 Assessment of Accountant's Independence

The financial center of the company regularly evaluates the independence and suitability of certified accountants with reference to the audit quality indicators (AQIs) once a year. The independence evaluation form is as shown in the table below and obtains the independence statement issued by the certified public accountant. It has been assessed that the company's certified accountant meets the company's independence assessment standards and is sufficient to serve as the company's certified accountant. The evaluation results will be submitted to the audit committee for review on March 6, 2024 and approval by the board of directors on March 9, 2024.

CPA independence assessment form

Assessment items	NO	YES
1. Whether the CPA has a direct or material indirect financial interest in the Company?	V	
2. Whether the CPA has acted in a financing or guarantee with the Company or the Company's directors?	V	
3. Whether CPA influence the company's audit based on considering the likelihood of losing customer?	V	
4. Whether CPA has a close business relationship and a potential employment relationship with the Company?	V	
5. Whether CPA receives any fees irrelevant to the examination of the Company?	V	
6. Whether CPA and audit team members currently have not served as directors /supervisors or managers of the Company in the last two years or a position that has a significant impact on the audit?	V	
7. Do the non-auditing services provided by CPA to the Company directly affect the important items of auditing cases?	V	
8. Whether CPA has advertised or brokered the stock or other securities issued by the Company?	V	
9. Whether CPA acts as the defender of the Company or coordinates conflicts with other third parties on behalf of the Company?	V	
10. Whether CPA is related to the director/supervisor, manager or person who has a significant influence on the auditing case?	V	
11. Whether a collaborative practicing accountant quitted within one year and took charge of the directors, supervisors manger and post with significant impact on auditing cases of audited clients?	V	
12. Whether CPA also works for the company on a regular basis and receives a fixed salary?	V	
13. Whether CPA relates to the management function of the Company in making decisions?	V	
14. As of the last governing auditing and certification for the Company, had there been no change CPA for seven years?	V	
15. So far, whether CPA has been punished?	V	

6、Where the company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm, the name and position of the person, and the period during which the position was held, shall be disclosed : None.

7、Any transfer of equity interests and/or pledge of or change in equity interests by a director, supervisor, managerial officer, or shareholder with a stake of more than 10 percent during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report.

1.1 Shares Changes in Shareholding of Directors, Managers and Major Shareholders

Unit: Share

Title	Name	2024		As of Apr. 22, 2025	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Chairman & President	Wenchi Chen	0	0	0	0
Director	Cher Wang	0	0	0	0
Director & Senior Vice President	Tzumu Lin	0	0	0	0
Director	Qun-Mao Liu	0	0	0	0
Independent Director	Wei-Teh Hsu	0	0	0	0
Independent Director	Ti-Hsiang Wei	0	0	0	0
Independent Director	Chong-Zen Hsieh	0	0	0	0
Independent Director	Kou-Sheng Tseng	0	0	0	0
Vice President	Epan Wu	59,000 (45,000)	0	0	0
Vice President, Accounting Supervisor and Corporate Governance Supervisor	Bao-Huei Chen	150,000	0	0	0
Assistant Vice President	Meng-Cheng Ku	20,000 (7,000)	0	25,000	0
Assistant Vice President	Cheng-Hui Pu	0	0	0	0
Assistant Vice President	Chang Ching-Chen	0	0	0	0
Assistant Vice President	Lin Ming-Li (date of inauguration: March 1, 2025)	0	0	0	0
Assistant Vice President	Neng-An Kuo (date of dismissed: October 21, 2024)	10,000 (30,000)	0	0	0

7.2 Information where the counterparty in any transfer of equity interests is a related party: None.

7.3 Information where the counterparty in any pledge of equity interests is a related party: None.

8 · Relationship information among the Top Ten Shareholders and any one is a related party or a relative within the second degree of kinship of another

April 22, 2025

Name	Shareholding		Spouse's/minor's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Shin Ton Investment Co., Ltd. (Representative: Su-Lan Chiang)	48,548,127	8.74%	0	0.00%	0	0%	Hung Mao Way Chih Kun Chang CW & ET Chuan Te Li Way Cher Wang	Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Director	
Hung Mao Investment Co., Ltd. (Representative: Su-Lan Chiang)	45,281,073	8.15%	0	0.00%	0	0%	Way Chih Kun Chang CW & ET Shin Ton Chuan Te Li Way Cher Wang	Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Director	
Way Chih Investment Co., Ltd. (Representative: Su-Lan Chiang)	42,290,638	7.61%	0	0.00%	0	0%	Hung Mao Kun Chang CW & ET Shin Ton Chuan Te Li Way Cher Wang	Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Director	
Kun Chang Investment Co., Ltd. (Representative: Su-Lan Chiang)	41,141,508	7.40%	0	0.00%	0	0%	Hung Mao Way Chih CW & ET Shin Ton Chuan Te Li Way Cher Wang	Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Director	
CW & ET Link Inc. (Representative: Su-Lan Chiang)	40,114,333	7.22%	0	0.00%	0	0%	Hung Mao Way Chih Kun Chang Shin Ton Chuan Te Li Way Cher Wang	Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Director	
Cher Wang	34,629,196	6.23%	7,353,682	1.32%	0	0%	Way Chih Kun Chang Shin Ton CW & ET Hung Mao Chuan Te Li Way	Director Director Director Director Director Director Director	
Hong Kong business, the Hongkong and Shanghai Banking Corporation, custody of the special investment account of Bit Company	14,019,421	2.52%	0	0.00%	0	0%	None	None	
Chuan Te Investment Co., Ltd. (Representative: Su-Lan Chiang)	12,679,051	2.28%	0	0.00%	0	0%	Hung Mao Way Chih Kun Chang CW & ET Shin Ton Li Way Cher Wang	Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Director	
Li Way Investment Co., Ltd. (Representative: Su-Lan Chiang)	12,572,680	2.26%	0	0.00%	0	0%	Hung Mao Way Chih Kun Chang CW & ET Shin Ton Chuan Te Cher Wang	Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Same chairwoman Director	
Mu-Chuan, Lin	12,438,000	2.24%	0	0.00%	0	0%	None	None	

9、The total number of shares and total equity stake held in any single enterprise by the company, its directors and supervisors, managerial officers, and any companies controlled either directly or indirectly by the company

December 31, 2024

Unit : Share ; %

Investee enterprise	Investment by the Company		Investment by the Directors, Supervisors, Managerial Officers and Directly or Indirectly Controlled Entities of the Company		Total investment	
	Shares	%	Shares	%	Shares	%
VIATECH CO., LTD.	79,202	100.00%	0	0%	79,202	100.00%
VIABASE CO., LTD.	124,383	100.00%	0	0%	124,383	100.00%
TUNGBASE TECHNOLOGIES, LTD.	1,080	100.00%	0	0%	1,080	100.00%
VATE TECHNOLOGY CO., LTD.	52,656	66.28%	0	0%	52,656	66.28%
VIA NEXT TECHNOLOGIES, INC.	60,000	100.00%	0	0%	60,000	100.00%
VIA LABS, INC.	38,843	55.67%	512	0.73%	39,355	56.40%
VIA INTELLIGENT AUTOMOTIVE, INC.	260	100.00%	0	0%	260	100.00%
VIA INNOVERSE INC. (VIA COMMUNICATIONS, INC changed its name in July 2023.)	1,000	100.00%	0	0%	1,000	100.00%
IDOT COMPUTERS, INC	5,500	22.82%	399	1.66%	5,899	24.48%
INTUMIT, INC.	1,336	4.61%	0	0%	1,336	4.61%
HLJ TECHNOLOGY CO., LTD.	48,632	36.03%	0	0%	48,632	36.03%

Part 3 、Capital Overview

1 、Capital and Shares

1.1 Sources of the capital for shares

April 22, 2025

Month/ Year	Is- sue Pri ce (pe r sha re)	Authorized Capital		Paid-in Capital		Sources of Capital	Capi- tal In- crease by Assets Other than Cash	Approval date and Approval document no.
		Shares (in thou- sands)	Amount (NT\$ thousands)	Shares (in thou- sands)	Amount (NT\$ thousands)			
Sep.,1992	10	500	5,000	500	5,000	Incorporation	-	-
Mar.,1994	10	3,000	30,000	3,000	30,000	Cash \$25 million	-	-
Apr.,1994	10	5,000	50,000	5,000	50,000	Cash \$20 million	-	-
Dec.,1994	10	10,000	100,000	10,000	100,000	Cash \$50 million	-	-
Oct.,1995	10	80,000	800,000	40,000	400,000	Cash \$275 million Retained earnings \$25 million	-	1995.10.04 SFE Ruling (84)Tai-Tsai-Cheng(1) No.53653
Jul.,1996	10	80,000	800,000	50,000	500,000	Cash \$40 million Retained earnings \$60 million	-	1996.07.13 SFE Ruling (85)Tai-Tsai-Cheng(1) No.41684
Jun.,1997	30	80,000	800,000	70,000	700,000	Cash \$50 million Retained earnings \$150 million	-	1997.06.23 SFE Ruling (86)Tai-Tsai-Cheng(1) No.49787
Apr.,1998	10	460,000	4,600,000	177,000	1,770,000	Retained earnings \$980 million Employee bonus stock \$20 million Capital reserve \$70 million	-	1998.04.15 SFE Ruling (87) Tai-Tsai-Cheng(1) No.31890
Jun.,1998	60	460,000	4,600,000	200,000	2,000,000	Cash \$230 million	-	1998.06.18 SFE Ruling (87) Tai-Tsai-Cheng(1) No.53287
Jul.,1999	10	460,000	4,600,000	324,000	3,240,000	Retained earnings \$1.1 billion Employee bonus stock \$40 million Capital reserve \$0.1 billion	-	1999.07.06 SFE Ruling (88) Tai-Tsai-Cheng(1) No.62039
Oct.,1999	150	460,000	4,600,000	376,500	3,765,000	Cash \$525 million	-	1999.09.20 SFE Ruling (88)Tai-Tsai-Cheng(1) No.82969 1999.10.08 SFE Ruling (88)Tai-Tsai-Cheng(1) No.90097
Jul.,2000	10	1,100,000	11,000,000	576,750	5,767,500	Retained earnings \$1.506 billion Employee bonus stock \$0.12 bil- lion Capital reserve \$0.3765 billion	-	2000.07.06 SFE Ruling (89)Tai-Tsai-Cheng(1) No.58106
Sep.,2001	10	1,170,000	11,700,000	946,800	9,468,000	Retained earnings \$3.4605 billion Employee bonus stock \$0.24 bil- lion	-	2001.07.18 SFE Ruling (90)Tai-Tsai-Cheng(1) No.146725
Jul.,2002	10	1,500,000	15,000,000	1,191,854	11,918,540	Retained earnings \$2.08296 billion Employee bonus stock \$0.36758 billion	-	2002.07.19 SFE Ruling (91)Tai-Tsai-Cheng(1) No.0910140295
Aug.,2003	10	1,500,000	15,000,000	1,270,447	12,704,467	Retained earnings \$262.21 million Employee bonus stock \$190 mil- lion Capital reserve \$333.72 million	-	92.08.01 SFE Ruling (92)Tai-Tsai-Cheng(1) No.0920134839
Jan.,2005	10	1,500,000	15,000,000	1,333,380	13,333,803	Capital reserve \$629.34 million	-	2005.01.03 FSC Rul- ing Jin-Kwong-Cheng(1) No.0930158950
Oct.,2006	10	1,500,000	15,000,000	1,325,389	13,253,893	Treasury stock for cancellation with decrease of \$79,910 thousand	-	2003.11.28 SFE Ruling Tai-Tsai-Cheng(3) No.0920157234

Sep.,2007	10	1,500,000	15,000,000	1,309,174	13,091,743	Treasury stock for cancellation with decrease of \$162,150 thousand	-	2004.09.08 FSC Ruling Jin-Kwong-Cheng(3) No.0930142386 Jin-Kwong-Cheng(3) No.0930142387
Nov.,2007	10	1,500,000	15,000,000	1,309,237	13,092,369	Employee stock options exercised \$626 thousand	-	2004.06.24 SFE Ruling Tai-Tsai-Cheng(3) No.0930127536
May,2008	10	1,500,000	15,000,000	1,308,973	13,089,732	Treasury stock for cancellation with decrease of \$2,637 thousand	-	2004.11.25 FSC Ruling Jin-Kwong-Cheng(3) No.0930154200
Dec.,2008	10	1,500,000	15,000,000	1,291,517	12,915,172	Cancellation \$174,560 thousand due to acquisition	-	2008.12.19 Jin-So-Sun-Tzi No.09701317730
Jul.,2009	10	1,500,000	15,000,000	516,607	5,166,069	Capital reduction \$7,749,103 thousand	-	2009.07.10 FSC Ruling Jin-Kwong-Cheng-Fa-Tzi No.0980033262
Dec.,2009	15.80	1,500,000	15,000,000	686,607	6,866,069	Cash \$1.7 billion	-	2009.08.21 FSC Ruling Jin-Kwong-Cheng-Fa-Tzi No.0980034521 & No.0980042461
May,2010	12.30	1,500,000	15,000,000	986,607	9,866,069	Cash in private placement \$3 billion	-	2010.06.03 Jin-So-Sun-Tzi No.09901114540
Aug.,2012	10	1,500,000	15,000,000	493,303	4,933,034	Capital reduction \$4,933,034 thousand	-	2012.07.20 FSC Ruling Jin-Kwong-Cheng-Fa-Tzi No.1010030501 2012.08.20 Jin-So-Sun-Tzi No.10101171880
Aug.,2019	10	2,000,000	20,000,000	493,303	4,933,034	The authorized capital increased to \$20 billion	-	2019.08.12 Jin-So-Sun-Tzi No.10801092520
Apr.,2021	10	2,000,000	20,000,000	494,059	4,940,594	Employee stock options exercised \$7,560 thousand	-	2021.04.13 Jin-So-Sun-Tzi No.11001057450
May,2021	10	2,000,000	20,000,000	494,396	4,943,959	Employee stock options exercised \$3,365 thousand	-	2021.05.24 Jin-So-Sun-Tzi No.11001081690
Dec.,2021	10	2,000,000	20,000,000	494,410	4,944,109	Employee stock options exercised 150 thousand	-	2021.12.01 Jin-So-Sun-Tzi No.11001212020
Mar.,2022	10	2,000,000	20,000,000	495,314	4,953,142	Employee stock options exercised \$9,033 thousand	-	2022.03.22 Jin-So-Sun-Tzi No.11101046380
Jun.,2022	10	2,000,000	20,000,000	495,454	4,954,539	Employee stock options exercised \$1,397 thousand	-	2022.06.02 Jin-So-Sun-Tzi No.11101081850
Aug.,2022	10	2,000,000	20,000,000	496,603	4,966,029	Employee stock options exercised \$11,490 thousand	-	2022.08.29 Jin-So-Sun-Tzi No.11101157730
Nov.,2022	10	2,000,000	20,000,000	497,010	4,970,099	Employee stock options exercised \$4,070 thousand	-	2022.11.17 Jin-So-Sun-Tzi No.11101218060
Mar.,2023	10	2,000,000	20,000,000	497,497	4,974,974	Employee stock options exercised \$4,875 thousand	-	2023.03.31 Jin-So-Sun-Tzi No.11230048800
May,2023	10	2,000,000	20,000,000	498,270	4,982,699	Employee stock options exercised \$7,725 thousand	-	2023.05.29 Jin-So-Sun-Tzi No.11230088240

Sep.,2023	10	2,000,000	20,000,000	498,383	4,983,832	Employee stock options exercised \$1,133 thousand	-	2023.09.01 Jin-So-Sun-Tzi No.11230162680
Dec.,2023	10	2,000,000	20,000,000	499,123	4,991,227	Employee stock options exercised \$7,395 thousand	-	2023.12.04 Jin-So-Sun-Tzi No.11230223770
Mar.,2024	10	2,000,000	20,000,000	499,278	4,992,782	Employee stock options exercised \$1,555 thousand	-	2024.03.26 Jin-So-Sun-Tzi No.11330045450
May,2024	10	2,000,000	20,000,000	499,761	4,997,614	Employee stock options exercised \$4,833 thousand	-	2024.05.29 Jin-So-Sun-Tzi No.11330086220
Aug.,2024	10	2,000,000	20,000,000	500,059	5,000,559	Employee stock options exercised \$2,985 thousand	-	2024.08.29 Jin-So-Sun-Tzi No.11330151470
Nov.,2024	10	2,000,000	20,000,000	555,060	5,550,599	Cash \$550 million	-	2024.11.04 Jin-So-Sun-Tzi No.11330184670
Nov.,2024	10	2,000,000	20,000,000	555,295	5,552,959	Employee stock options exercised \$2,360 thousand	-	2024.11.13 Jin-So-Sun-Tzi No.11330196950
May.,2025	10	2,000,000	20,000,000	555,400	5,553,999	Employee stock options exercised \$1,040 thousand	-	2025.05.06 Jin-So-Sun-Tzi No.11430040150

Type of stock	Authorized Capital			Note
	Outstanding shares (Note)	Unissued Shares	Total	
Common stock	555,600,941	1, 444, 399, 059	2,000,000,000 (120,000,000 shares of our authorized capital are reserved for the exercise of stock warrants)	Listed stocks (Note)

Note : From January to April 2025, the company has a total of 201,000 shares of employee stock options, and the registration of share capital change has not yet been processed, so the number of shares outstanding was 555,600,941 shares as of April 22, 2025.

1.2 Name list of major shareholders

April 22, 2025

Shareholder's Name	share	Shareholding (Shares)	Percentage
Shin Ton Investment Co., Ltd.		48,548,127	8.74%
Hung Mao Investment Co., Ltd.		45,281,073	8.15%
Way Chih Investment Co., Ltd.		42,290,638	7.61%
Kun Chang Investment Co., Ltd.		41,141,508	7.40%
CW & ET Link Inc.		40,114,333	7.22%
Cher Wang		34,629,196	6.23%
Bits Company Investment Account under the custody of HSBC		14,019,421	2.52%
Chuan Te Investment Co., Ltd.		12,679,051	2.28%
Li Way Investment Co., Ltd.		12,572,680	2.26%
Mu-Chuan Lin		12,438,000	2.24%

1.3 Dividend Policy and Implementation Status

1.3.1 Dividend Policy

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 10% of the annual distributable surplus. The method for allocation of shareholders' dividends could be done in cash or stock dividends, where the proportion of cash dividends should not be less than ten percent.

According to Article 21 of the Articles of Incorporation:

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 surplus 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.

1.3.2 Implementation of current dividends distribution:

The Company's net profit after tax for the current period was NT\$1,066,977,254, plus the remeasurement of defined benefit plans recognized in retained earnings of NT\$51,997,869, minus retained earnings due to investment adjustments using the equity method of NT\$842,908, minus the provision of statutory surplus reserves (10%) of NT\$111,813,222, plus the reversal of special surplus reserves provided by law of NT\$57,815,936, resulting in a net profit after tax of NT\$1,064,134,929 for the current period, plus the beginning retained earnings of NT\$5,870,160,513, and the distributable earnings for the year ended 2014 were NT\$6,934,295,442. Considering the utilization of funds and avoiding capital inflation, the Company plans to distribute cash dividends of NT\$111,120,188, or NT\$0.20 per share. The undistributed surplus at the end of the distribution period was NT\$6,823,175,254.

1.3.3 If there is expected to be a significant change in the dividend policies, it should be stated: None.

1.4 Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting :

The Company does not plan to distribute stock dividend this year, so it is not applicable.

1.5 The dividends and the compensation for directors :

1.5.1 According to Article 20 of the Articles of Incorporation:

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.

1.5.2 Accounting treatment of the current period if there is a difference between the remuneration of employees and directors, the basis for estimating the amount of remuneration, the basis for calculating the number of shares issued for dividends and the actual amount of distribution if there is a difference from the estimated amount :

- (1) Basis for estimating the remuneration of employees and directors for the current period: According to the above (8) 1. According to the Articles of Association of the Company, 5.05% of employee remuneration (including manager remuneration) for the current period, totaling NT\$57,000 thousand (Including manager's remuneration about 0.27%, totaling NT\$3,000,000), and director remuneration about 0.14%, totaling NT\$1,540 thousand will be distributed, all of which will be paid in cash.
- (2) Calculation basis for the number of shares for employee compensation distributed by stock: The company did not distribute employee compensation in stock in the current period, which is not applicable.
- (3) The accounting treatment when there is a difference between the actual distribution amount and the estimated amount is as follows: when there is a significant change in the distribution amount resolved by the board of directors after the end of the year and before the date of approval of the financial report, the difference shall be adjusted to the original annual expense; After the financial report is approved, it will be submitted to the shareholders meeting after the resolution of the board of directors. If there is still a change in the amount, it will be dealt with according to the change in accounting estimates, and the profit and loss of the current year will be adjusted in the year when it is submitted to the shareholders meeting.

1.5.3 The information of compensation proposal approved by the Board of Directors:

- (1) The amount of remuneration paid to employees, directors in cash or shares. If there is a discrepancy with the estimated amount of the annual cost, the number of differences, the reasons and the circumstances of their treatment should be disclosed: No discrepancy.
- (2) The amount of employee remuneration distributed in stock and the proportion to the total after-tax net profit and total employee remuneration in the current period's individual or individual financial report: There is no employee remuneration distributed in stock in 2024, so it is not applicable.

1.5.4 Actual distribution of compensation for employees, and Directors for the previous year and where there were discrepancies the recognized compensations for employees and Directors, the difference, cause, and treatment of the discrepancy shall be described: The Company's pre-tax profit before deducting employees compensation and the remuneration for directors was NT\$465,112,262, which was distributed in cash in accordance with the Articles of Incorporation, of which NT\$23,400,000 was allocated as employees compensation (including the manager compensation), representing 5.03% of pre-tax profit, and NT\$1,540,000 was allocated as remuneration for directors, representing 0.33% of pre-tax profit.

1.6 Buyback of Treasury Stock : None.

2 、 Issuance of Corporate Bonds : None.

3 、 Issuance of Preferred Stock : None.

4 、 Issuance of Global Depository Receipts

Issue Date	September 27, 2024
Item	
Issuance and listing	Luxembourg Stock Exchange
Total amount	USD209,880,000
Unit offering price	USD19.08 per GDR unit
Number of GDR to be issued	11,000,000 units
Sources of the securities underlying the GDR	Issuance of new common shares by cash
Number of shares represented by each GDR	Each GDR represents 5 common share
Rights and obligations of GDR holders	<p>The rights and obligations of the GDS holders should be governed by the relevant ROC laws and the Deposit Agreement. The key terms of the Deposit Agreement shall include:</p> <p>(1) Voting Rights</p> <p>Unless otherwise provided in the applicable laws and regulations, the GDS holders shall be entitled to exercise the voting rights of</p>

			<p>the underlying common shares represented by the GDSs in accordance with the provisions of the Deposit Agreement and the applicable provisions of laws and regulations of the ROC.</p> <p>(2) Distribution of Dividends, Pre-emptive Rights for New Issuance of Shares, and Other Rights Except otherwise provided in the Deposit Agreement, the GDS holders have, in principle, the same rights to distributions of dividends (whether in cash or stock) as the common shareholders of the Issuer. If the Issuer distributes stock dividends in the future, the Depositary shall, in accordance with the provisions of the Deposit Agreement, issue corresponding units of new GDSs and allocate them to the GDS holders on a pro rata basis of their holding; or increase the number of the underlying common shares represented by each unit of GDSs; or sell, for and on behalf of the GDS holders, such stock dividends and distribute the proceeds to the GDS holders after deduction of relevant expenses and taxes proportionately according to their respective GDS holdings. Subject to the relevant laws and regulations of the ROC and other applicable jurisdictions, GDS holders shall also be entitled to the pre-emptive right to subscribe new shares and other interests, as enjoyed by other common shareholders of the Issuer. In the event of a rights issue of the Issuer, the Depositary shall, to the extent permitted by the Deposit Agreement and the relevant laws and regulations, provide such pre-emptive rights to GDS holders or sell such rights, for and on behalf of the GDS holders, and distribute the proceeds obtained after deduction of relevant expenses and taxes to the GDS holders proportionately according to their respective GDS holdings.</p>
Trustee			None
Depository bank			CitiBank, N.A.
Custodian bank			Citibank Taiwan Limited
Outstanding balance			0
Treatment of expenses incurred at issuance and thereafter			<p>(1) Expenses Incurred from the Offering Unless otherwise provided in the applicable laws and regulations or agreed among the Issuer, the Lead Global Coordinator and Bookrunner and the Depositary, any and all costs and expenses pertaining to the issuance of GDSs, including, but not limited to, legal fees, listing fees, financial advisor fees, underwriting fees, and other relevant fees and expenses shall be borne by the Issuer.</p> <p>(2) On-going Expenses Unless otherwise prescribed under the relevant laws and regulations or agreed among the Issuer, the Lead Global Coordinator and Bookrunner and the Depositary, all the costs related to the ongoing listing of GDSs, including maintenance fees for listing on the stock exchange, fees and expenses related to information disclosure and other relevant expenses shall be borne by the Issuer.</p>
Important conventions about depository and custodian agreement			Please refer to the depository and custodian contract.
Market price Per unit	2024 year	Highest	USD21.72
		Lowest	USD15.21
		Average	USD17.75
	Current year to March31,2025	Highest	USD15.17
		Lowest	USD11.34
		Average	USD13.90

5、Employee Stock Options：

5.1 Issuance of employee stock option in existence as of the date of printing of the annual report and impact to shareholders' equity.

Apr. 22, 2025
Unit: shares and NT\$

Employee Stock Options Granted	2018 Employee Stock Option		2019 Employee Stock Option
Approval Date and Number	October 3, 2018 and 5,000,000		April 16, 2019 and 5,000,000
Issue (Grant) date	November 13, 2018	October 1, 2019	March 20, 2020
Number of Options Granted	4,210,000	790,000	5,000,000
Number of Options Unissued	0	0	0
Percentage of Option Granted to Total Shares Issued (%)	0.76%	0.14%	0.91%
Option Duration	10 Years	10 Years	10 Years
Source of Option Shares	New Common Share	New Common Share	New Common Share
Vesting Schedule (%)	After 2 years 50 % After 3 years 75 % After 4 years 100 %	After 2 years 50 % After 3 years 75 % After 4 years 100 %	After 2 years 50 % After 3 years 75 % After 4 years 100 %
Shares Exercised	3,218,000	655,500	3,424,000
Value of Shares Exercised	79,565,300	22,451,200	60,563,600
Shares Unexercised	992,000	134,500	1,576,000
Exercise Price Per Share	24.20 (Note 1)	33.60 (Note 1)	17.50 (Note 1)
Percentage of Shares Unexercised to Total Shares Issued (%)	0.18%	0.02%	0.28%
Impact to Shareholders' Equity	After 2 full years of the granty date, optionee can implemented successively during the option duration, and the shareholders' equity will be diluted year by year. Therefore, the dilution to shareholder's equity is limited	After 2 full years of the granty date, optionee can implemented successively during the option duration, and the shareholders' equity will be diluted year by year. Therefore, the dilution to shareholder's equity is limited.	After 2 full years of the granty date, optionee can implemented successively during the option duration, and the shareholders' equity will be diluted year by year. Therefore, the dilution to shareholder's equity is limited.

Note 1: Due to the distribution of cash dividends, the subscription price was adjusted according to the employee stock option plan.

Note 2: Due to the total number of outstanding shares of the Company as of April 22, 2025 is 555,600,941 shares.

5.2 Information on Name of Managers and Top 10 Employees Obtaining Restricted Employee Shares

Unit: shares and NT\$

Title	Name	Number of Option Acquired	Number of Option Acquired / Number of Share Issued (%) (Note 1)	Exercised				Not Exercised			
				Number of Option	Exercise Price (NT\$)	Option amount	Number of Option / Number of Share Issued (Note 1)	Number of Option	Exercise Price (NT\$)	Option amount	Number of Option / Number of Share Issued (Note 1)
Vice President/ Chief Financial Officer	Bao-Huei Chen	1,840,000	0.33%	1,110,000	Exercise Price of year 2018 :	24,121,800	0.20%	730,000	Exercise Price of year 2018 : NT	15,388,000	0.13%

Vice President	Epan Wu				NT 24.9/ 24.5/24.2 and Exercise Price of year 2019: NT 17.7/17.5 (Note 4)				24.5/24.2 and Exercise Price of year 2019: NT 17.7/17.5 (Note 4)		
Assistant Vice President	Cheng- Hui Pu										
Assistant Vice President	Meng- Cheng Ku										
Vice President	Jia-Long Wu (Note 2)										
Vice President	Richard Brown (Note 2)										
Assistant Vice President	Neng-An Kuo (Note 2)										
Assistant Vice President	Yi-Lin Lai (Note 2)										
Assistant Vice President	Shu-Fen Huang (Note 2)										
Top 10 Em- ployees	Iming Pai	2,000,000	0.36%	1,360,000		29,122,200	0.24%	640,000		12,540,000	0.12%
	Shelton Lu										
	Timothy Chen										
	Andy Kao										
	Audi Chang										
	Jiayo Hsu										
	Steve Liu										
	Brian Wang										
	Moto Huang										
	Howard Yang (Note 2)										

Note 1: The number of shares issued is calculated on the basis of the actual number of outstanding shares 555,600,941 as of Apr. 22, 2025.

Note 2: The removal of manager position.

Note 3: The employee has resigned.

Note 4: Due to the distribution of cash dividends and the issuance of common shares involving participation in the issuance of overseas depositary receipts in 2024, the subscription price has been adjusted in accordance with the employee stock option plan.

6、New Restricted Employee Shares：None.

7、Status of New Issuance in Connection with Mergers and Acquisitions：None.

8 、 Financing Plans and Implementation

Implementation of Company's Capital Allocation Plans

Year 2024 issued new common shares to be offered in the form of Global Depositary Receipts.

(1) Approval Date and Document Number of the Competent Authority: Financial Supervisory

Commission on September 24, 2024, Jin-Guan-Zheng-Fa-Zi No. 1130357287.

(2) Proceeds Needed from the Plans: US\$209,880 thousand (NT\$6,722,456 thousand).

(3) Sources of Proceeds: Issued new common shares to be offered in the form of Global

Depositary Receipts.

(4) Use of Proceeds: Purchase of raw materials in foreign currencies.

(5) Status of Implementation :

Unit: thousand

Plan	Status of Implementation		As of March 31, 2025		Reason of schedule changed and improvement plan
Purchase of Raw Materials	Amount to be used	Estimated	USD	100,000	The main reason is that the original plan for mass production of new products is slower than expected. The company is currently continuing the pre-production verification of new products. Once mass production begins after passing the verification, the actual amount of foreign currency spent on purchasing materials should increase accordingly.
			NTD	3,203,000	
		Actual	USD	70,034	
			NTD	2,243,178	
	% of execution	Estimated	47.65%		
		Actual	33.37%		

Part 4 、Operational Highlights

1 、Business Activities

1.1. Business Scope

1.1.1 The Main Business Activities of the Company

VIA Technologies, Inc is headquartered in Xindian District, New Taipei City, Taiwan, and operates a global network of R&D centers and branches and in the Asia-Pacific region and the United States.

The core business focus of VIA is the design, development, manufacturing, and sales of x86 processor platforms for mainstream computing applications. In addition, the company has launched a growing range of intelligent systems that harness advanced AI (Artificial Intelligence), ML (Machine Learning), edge perception, and cloud technologies for a broad spectrum of intelligent automotive, industrial, building, and other edge applications. With these cutting-edge solutions, VIA is enabling enterprise customers from multiple industries to accelerate the digital transformation of their operations, enhance safety, increase efficiency, and boost innovation.

VLI (VIA Labs), a subsidiary of the group, is a leading global supplier of USB4, USB Type-C, USB Power Delivery (USB PD), and SuperSpeed USB controllers. Its products are widely used in various high-speed transmission and charging related mobile peripheral devices and have been adopted by many of the world's leading PC and consumer electronics OEMs. VIA Next offers a full range of chip back-end design and production and software and hardware integration and development services, providing customers with the technical support and mass production expertise they require for the development of various types of IC products.

1.1.2 Proportion of products

Calculated based on the Y2024 turnover, sales of VIA CPU, intelligent automotive, edge, industrial, and building solutions accounted for about 39% of the total revenue, VIA Labs ' USB-related control chip accounted for nearly 11%, while VIA Next IC design and production service accounted for about 50%.

1.1.3 Products and Application fields

VIA

VIA is focused on developing highly integrated and technologically advanced intelligent solutions to serve enterprise customers in the automotive, industrial, building and edge AI markets, as well as x86 processor platforms and chips.

(1) VIA Intelligent Automotive Solutions

VIA Intelligent Automotive Solutions are transforming safety in the industrial and commercial vehicle sectors with a comprehensive range of rugged and scalable AI-powered systems designed for a rich array of excavation, construction, road building, manufacturing, logistics, transportation, and waste management applications. Featuring pinpoint people and object detection, the systems integrate sophisticated camera, radar sensor fusion, and cloud technologies that can be tailored to meet the unique demands of each sector and support multiple vehicle types.

- **Industrial and Commercial Vehicle Safety:** The VIA Safety Solution for Heavy Equipment tackles safety across multiple verticals such as mining, construction, paving, waste management, material handling, manufacturing, and logistics. Its rugged and scalable architecture allows for rapid customization across a wide range of heavy vehicles—from haulers, loaders, and excavators in mining and excavation to dump trucks, forklifts, telehandlers, skid steers, scrapers, and waste trucks in construction and materials handling. The system's AI-powered people detection and object recognition features have been optimized for the most challenging collision-avoidance use cases in the world's toughest terrains to prevent accidents and save lives. Its accompanying vCare Platform Cloud Service enables customers to capture, store, and analyze critical vehicle usage data to enhance operational efficiency and safety.

- **Forklift Safety:** The VIA Mobile360 Forklift Safety System prevents pedestrian accidents in high-traffic warehouse, industrial, and construction locations with its AI-powered people detection and driver fatigue and distraction monitoring features. The vCare Platform Cloud Service facilitates the review of safety incidents and analysis of vehicle usage and driver behavior. This system supports both combustion and electric vehicles, providing a robust solution for industries where safety and efficient materials handling are paramount, including petrochemicals, semiconductors, ports, food and beverage, and e-commerce.
- **Video Telematics:** The VIA Mobile360 D700 AI Dash Cam and M800 System combine AI-driven collision avoidance and driver safety monitoring with cloud integration via the VIA Fleet Cloud Management Portal. These solutions are favored by commercial fleet operators for their ability to enable a comprehensive approach to fleet management, including accident prevention, real-time tracking of vehicles and drivers, and the reduction of insurance and maintenance costs.

(2) VIA Intelligent Industrial Solutions

VIA Intelligent Industrial Solutions harness advanced AI, machine learning (ML), Industrial Internet of Things (IIoT), and edge perception technologies to enable manufacturers to elevate their safety and efficiency standards. By automating quality control (QC) and quality assurance (QA) processes, these solutions enhance the precision and speed of defect and hazard identification across their operations.

- **Industrial Fire Prevention:** The highly ruggedized VIA Firewatch 365 solution is designed specifically for high-risk environments like petrochemical plants. It excels in preventing fires and explosions through the early detection of smoke, fire, and gas leaks using cutting-edge AI computer vision technologies. 24/7 monitoring enables customers to reduce manpower requirements while boosting detection coverage and accuracy.
- **Visual Inspection Solutions:** Integrating these state-of-the-art systems into production and maintenance processes allows manufacturers to dramatically improve defect detection accuracy and speed while achieving significant reductions in labor costs and mitigating health and safety risks for workers. Key applications include pipeline weld inspection, plastic bag stitching inspection, and production line filter defect detection.
- **Safety Inspection Solutions:** These scalable and flexible edge AI systems utilize advanced computer vision algorithms to automate crucial safety checks, such as personal protective equipment (PPE) inspections for workers. In addition to improving overall plant safety, these solutions ensure compliance with industry regulations, reducing potential legal liabilities and insurance costs.

(3) VIA Intelligent Building Solutions

VIA Intelligent Building Solutions feature an extensive range of smart access control, video intercom, doorbell, and alarm systems that boost the security and convenience of residential and commercial complexes. Other solutions include interactive kiosks, digital signage, biometric identification, and self-service payment systems that integrate seamlessly with our security systems to offer a comprehensive, smart building ecosystem.

(4) VIA Intelligent Edge Solutions

VIA Intelligent Edge Solutions offer an expanding portfolio of innovative hardware platforms that streamline the development of AI systems for industrial, commercial, and retail environments. These versatile solutions combining adaptable form factors designed to fit a variety of use cases with flexible I/O and connectivity options that ensure seamless interfaces with existing systems and networks. Featuring a variety of leading-edge SoCs from Nvidia and MediaTek, VIA Intelligent Edge Solutions deliver advanced AI, compute, and video performance within a low power envelope. Extensive software development kits accelerate application deployment.

(5) x86 Processor platform and Chip

VIA offers energy-efficient x86 processors and system-on-chip (SoC) platforms compatible with Microsoft Windows and Linux. These solutions combine powerful performance with robust multimedia capabilities, making them ideal for commercial and consumer PCs in a variety of desktop and notebook form factors.

VIA Labs

VIA Labs specializes in the design, development, and sales of USB-related control chips, covering three core technologies and complete solutions for USB4, USB Type-C, USB Power Delivery, and USB SuperSpeed. The products are widely used in USB various high-speed transmission and charging related mobile peripherals, the main items are listed as follows.

- USB4 40Gbps controller chip
 - Device Controller
- USB 3.2 Gen1x1/Gen2x1 USB2 controller chip
 - A. Host Controller
 - B. Hub Controller
 - C. Device Controller
 - D. External storage bridge USB SATA Bridge Controller
 - E. Audio Control USB Audio Controller
- USB Type-C interface control chip and product design reference solution
 - A. USB Type-C DFP CC Controller
 - B. USB Type-C UFP CC Controller
 - C. USB PD Wall Adapter
 - D. USB PD Sink Controller
- USB Power Delivery power management chip and transmission solution
 - A. Electronic Marker (E-Marker)
 - B. DP Alternate Mode & USB PD Controller Chip (DisplayPort Alternate Mode & PD Controller)
 - C. Transfer conversion- USB Data Switch and Mux
 - D. Signal relay control chip- Re-driver
- USB 2.0 to USB 3.2 hardware conversion bridge chip
 - U3TT (USB 3.2 Transaction Translator)
- Display Port to HDMI Signal Converter
 - A. SST PCON (Protocol Converter)
 - B. MST Hub (Multi-Stream Transport)

VIA Next

With over 25+ years of experience and a rich portfolio of mass-produced designs, VIA Next excels in customized IC design and production services. We maintain strong collaborations with supply chain partners, including foundries, OSAT, IP, and EDA providers, delivering cost-effective and competitive solutions.

- (1) Chip back-end design and production services
 - Foundry process evaluation and design, mass production management, and cost and yield improvement.
 - IC advanced substrate and package design.
 - Quality and reliability testing.
 - IC DFT design development.
 - Mass production test platform and program development.
 - System-level test platform and program development.
- (2) System software and hardware integration and development
 - Design and development of various system boards.
 - Development of various operating systems, drivers, and application software.
 - Software and hardware verification and testing of chips and systems.

1.1.4 Product roadmap

(1) VIA Intelligent Automotive Solutions

VIA is strategically advancing its heavy equipment safety leadership through targeted innovations that address critical industry challenges while expanding market opportunities. Building on

proven domain expertise, we're enhancing our VIA Safety Solution for Heavy Equipment with multi-sector optimizations tailored to demanding environments in the excavation, construction, infrastructure development, manufacturing, logistics, and waste management sectors.

Our roadmap focuses on four synergistic pillars:

- Enhancing real-time detection accuracy for personnel, objects, and blind spots under extreme operational conditions like dust storms, heavy precipitation, and low-light scenarios;
- Broadening compatibility with specialized machinery and oversized vehicles to address emerging safety regulations across global markets;
- Deepening integration with vCare Platform Cloud Services to enable predictive maintenance insights and strengthen customer retention through data-driven service improvements;
- Pioneering AI-driven sensor fusion architectures that combine radar and vision systems to establish new benchmarks in collision prevention technology.

This integrated approach positions VIA to deliver market-leading off-road and on-road vehicle safety solutions that actively redefine operational risk management through intelligent automation. By aligning technical development with vertical-specific workflow requirements, we're creating adaptive industrial and commercial vehicle safety ecosystems that scale with enterprise needs while maintaining cross-platform interoperability – ensuring our partners future-proof their fleets as automation trends accelerate across heavy industries.

(2) VIA Intelligent Industrial Solutions

VIA is stepping up the optimization of its intelligent industrial solutions such as VIA Fire-watch 365 to enable seamless deployment across diverse vertical segments at scale. This strategy focuses on creating innovative use cases that address the growing demand for enhanced site safety, manufacturing quality, and operational efficiency.

(3) VIA Intelligent Building Solutions

VIA is rapidly accelerating the development of cutting-edge systems and cloud services to reinforce our leadership in the smart residential and commercial building markets across Taiwan. Our state-of-the-art access control systems ensure unmatched security while enhancing user convenience and reducing building operational costs.

(4) VIA Intelligent Edge Solutions

VIA is expanding our portfolio of intelligent edge platforms to address the surging demand for high-performance Edge AI systems and devices. This expansion is driven by the rapid development of next-generation solutions that combine robust onboard AI processing with advanced connectivity and rich camera integration capabilities to unlock a plethora of innovative use cases that will transform the industrial, commercial, and retail sectors.

(5) x86 Processor platform and Chip

1. X86 server all-in-one core logic chipset
2. Multi-core SoC focusing on multimedia and graphics performance

VIA Labs

- USB4 40Gbps/80Gbps device controller and USB4 hub controller
- USB 3.2 hub controller
- DisplayPort Alt-mode controller
- USB PD UFP controller
- USB Audio controller
- USB PD Single/Multi-Port controller
- USB Type-C/DP to HDMI protocol converter
- USB Type C MST Hub
- DP2.1 HBR3 MST Hub
- DP2.1 UHBR20 MST
- Re-driver signal relay control chip
- Mux and Re-driver signal relay control chip
- E-marker with EPR support

VIA Next

- IC design and manufacturing in advanced processes
- Advanced 2.5D, 3D packaging; chipset heterogeneous integration package development
- High-performance, High-power, high-complexity chip design and development
- Product development process and technology applied to high-performance computing, automotive, and AI
- In response to high-performance AI and cloud computing demands, we are developing Co-Packaged Optics (CPO) for low-power optoelectronic integration and Wafer-on-Wafer (WoW) technology

1.2. Industry Overview :

1.2.1. Current status and market trend :

VIA Intelligent Automotive Solutions

The global market for smart commercial and industrial vehicle safety systems is experiencing significant growth, propelled by a confluence of technological advancements, regulatory pressures, and operational needs across various industries. This expansion is primarily driven by stringent safety regulations from bodies like the U.S. Occupational Safety and Health Administration (OSHA), escalating labor shortages in sectors such as mining, manufacturing, logistics, and transportation, and innovations in AI perception, IoT, and 5G technologies.

VIA Intelligent Automotive Solutions has solidified its market leadership with its VIA Safety Solution for Heavy Equipment, which has seen widespread adoption in verticals like mining and excavation. Following successful implementations at major aggregates producers, the system has been scaled up in excavation sites across North and South America. Its versatility has allowed for its use in additional applications such as paving and waste management because it can be smoothly integrated into various heavy vehicles like waste trucks, telehandlers, and skid steers. This adaptability is expected to fuel further global expansion in 2025.

The VIA Mobile360 Forklift Safety System is also gaining traction internationally, with increased deployments in industries ranging from petrochemicals to food and beverages and building materials. Enhancements in system hardware, cloud services, and tailored solutions for specific operational safety and materials handling needs are driving demand across North America, Europe, and the Asia-Pacific.

VIA's commitment to innovation in smart vehicle safety is also evident in products like the VIA Mobile360 D700 AI Dash Cam and the VIA Mobile360 M800 system. With their proven reliability and performance, they provide the platform for future product developments that will likely continue to meet evolving video telematics market demands.

As regulatory landscapes continue to evolve towards more safety-centric standards globally, and with ongoing labor shortages pushing for automation and safety tech adoption, VIA is strategically positioned to leverage these trends for sustained growth. The focus on real-time cloud-connected data analytics, pinpoint hazard detection, and enhanced user interfaces will be crucial as enterprises throughout the world aim to optimize vehicle management and safety protocols in an increasingly competitive environment.

VIA Intelligent Industrial Solutions

With the global shift towards smart manufacturing accelerating, industrial enterprises are increasingly harnessing IIoT, AI, computer vision, and cloud technologies to elevate product quality, minimize defects and waste, boost operational safety and efficiency, and lessen their environmental footprint.

Building on the successful launch of the VIA FireWatch 365, a system designed for detecting smoke, fire, and gas leaks, VIA is enhancing the scalability of its visual inspection and safety inspection solutions to accelerate adoption across key vertical manufacturing segments, including plastics, chemicals, electronics, and machinery.

VIA Intelligent Building Solutions

VIA Intelligent Building Solutions has further extended its leadership in the smart access control and security systems market for residential and commercial real estate. With its unmatched ability to deliver bespoke, turnkey solutions tailored to individual building needs, the division has successfully completed numerous construction projects across the island and anticipates continued demand for its solutions in new residential and commercial complexes.

VIA Intelligent Edge Solutions

Demand for edge AI systems and devices that process real-time video and voice data to automate labor-intensive processes such as hotel check-ins, retail payments, hospital registrations, and ID verifications in commercial and industrial settings is poised for rapid growth. VIA is addressing the need for highly integrated low-power platforms featuring on-device AI capabilities with a growing range of innovative small footprint modules, boards, and systems based on the latest Nvidia and MediaTek SoCs. A rich and user-friendly software development framework speeds up time-to-market for innovative new customer systems and devices.

x86 Processor platform and Chip

Our mainstream 16nm x86 4-core/8-core SoC processor supports multiple Microsoft Windows and Linux operating systems, and is suitable for commercial desktop PCs, notebooks, thin clients, and all-in-one computers. It has been adopted by many OEM/ODM customers, which are shipping in large quantities, and is expected to remain one of the main products sold in 2025.

VIA Labs

Deeply committed to high-speed transmission technology, providing high-performance USB Type-C and USB4 chip solutions. Our products support data transfer rates of up to 40Gbps and USB PD 3.1 EPR with a maximum power delivery of 240W, while integrating multi-protocol concurrent transmission to meet market demands for high-speed data transfer and high-power charging. In response to the rapid development of 5G, AI, IoT, cloud computing, and AR/VR technologies, we have actively adopted USB4 and the latest USB4 v2.0 specifications, further enhancing transmission speeds to 80Gbps. This ensures support for high-performance computing (HPC), big data, and high-resolution imaging applications. By delivering cutting-edge market solutions, we continue to strengthen our leadership in high-speed transmission and power management.

VIA Next

IDC predicts that the global semiconductor market will grow by 15% in 2025, driven by AI and HPC demand. The memory sector is expected to rise by 24%, while the non-memory sector, including AI servers and high-end mobile chips, will grow by 13%. The Asia-Pacific IC design market will expand by 15%. TSMC will strengthen its dominance, reaching a 66% share in traditional Foundry 1.0 and expanding in Foundry 2.0, including wafer foundry, non-memory IDM, OSAT, and photomask production. 2nm technology will be a key battleground, with TSMC, Samsung, and Intel optimizing PPAC (Performance, Power, Area, Cost). Advanced manufacturing below 20nm will see 12% annual capacity growth, maintaining over 90% utilization, while mature nodes (22nm-500nm) will recover, driving utilization above 75%. The OSAT market is restructuring due to geopolitical shifts, with China's share expanding and Taiwan focusing on AI advanced packaging, growing 9% in 2025. TSMC's CoWoS capacity will double, boosting the supply chain. The company's stable long-term relationships with its supply chain partners provide VIA Next with a strong competitive edge in delivering high-value design service capabilities to today's semiconductor industry.

1.2.2. VIA advantages overview :

(1) VIA Intelligent Automotive Solutions

- VIA Intelligent Automotive Solutions provides the most comprehensive range of industrial and commercial vehicle safety systems in the global market spanning the heavy equipment, large vehicle, fleet management, and forklift segments.
- VIA Intelligent Automotive Solutions are based on the deepest and most scalable platform on the market featuring AI-powered collision avoidance, driver behavior monitoring, people detection,

object detection, and object recognition technologies. Seamless integration with the vCare Platform Cloud Service enhances system management and data analysis.

- With its cutting-edge camera and radar sensor fusion technology, VIA is pioneering new market opportunities in construction, waste management, and manufacturing by facilitating system optimization for a diverse array of vehicle types and enabling 24/7 operation of high-value machinery in the most demanding lighting and weather conditions.
- VIA's extensive experience and expertise in rugged system design guarantees world class quality and reliability across all VIA Intelligent Automotive Solutions, from the VIA Safety Solution for Heavy Equipment to the VIA Mobile360 D700 AI Dash Cam. This commitment to excellence ensures that our solutions meet the rigorous demands of off-road and on-road environments.

(2) VIA Intelligent Industrial Solutions

- VIA Intelligent Industrial Solutions are based on a highly scalable architecture designed for adaptability and efficiency. This architecture includes pre-trained models for visual and safety inspections, ensuring high accuracy and immediate deployment readiness. It supports secure enterprise network connectivity, safeguarding data integrity across mission-critical enterprise operations.
- Our solutions are powered by a robust MLOps framework and toolset, which not only streamlines the lifecycle of machine learning models from development to deployment but also enhances their performance through continuous learning and optimization. The scalable edge processing hardware we employ can be tailored to meet specific deployment requirements, ensuring that solutions are not only powerful but also cost-effective and energy efficient.
- VIA Intelligent Industrial Solutions have been successfully deployed by leading enterprises in the petrochemical, semiconductor, and manufacturing sectors. These deployments cover a broad spectrum of applications, from visual inspections that detect anomalies with unprecedented precision to safety systems that spot hazards such as fires.
- The reliability and performance of our solutions have led to significant improvements in operational efficiency, reduced downtime, and enhanced safety protocols, enabling our customers to save money and boost ROI.

(3) VIA Intelligent Building Solutions

- VIA Intelligent Building Solutions provide a highly scalable platform with a wide selection of smart access control and security monitoring systems for residential and commercial buildings that can be optimized to meet specific installation needs.
- With hundreds of successful installations in residential and commercial properties in Taiwan, VIA Intelligent Building Solutions has established a strong leadership position in the market.

(4) VIA Intelligent Edge Solutions

- With over twenty years of experience and expertise in embedded board and system design, VIA has a unique ability to develop powerful and reliable edge AI and edge computing platforms for diverse industrial, commercial, and consumer applications featuring processors and SoCs from leading silicon vendors including MediaTek and Nvidia.
- VIA has a proven track record in designing and developing advanced embedded platforms and systems for the world's leading OEMs for a wide variety of healthcare, industrial, fleet management, and automation systems requiring world class reliability, quality, and performance.

(5) x86 Processor platform and Chip

- Due to their ultra-low power consumption and reduced cooling requirements, VIA x86 processors are well suited for mainstream digital entertainment, productivity, networking, and embedded applications that require reliable, quiet operation from compact designs.
- The high level of integration in VIA chipsets limits the need for additional add-on chips by system builders enabling simpler board layouts with more room for additional onboard applications by system builders - reducing overall complexity and cost.

(6) VIA Labs

- SuperSpeed USB High-Speed Controller
With the arrival of the 5G era, the demand for high-speed data transmission has surged. SuperSpeed USB chips, supporting 5Gbps, 10Gbps, and 20Gbps speeds, are widely used in personal computers, mobile devices, and VR equipment, meeting the growing need for high-speed image and data transmission.
- USB4 40Gbps/80Gbps Controller

USB4 utilizes the USB Type-C interface, integrating multiple protocols such as USB, PCIe, DisplayPort, and Thunderbolt while maintaining backward compatibility with USB 3.2 and Thunderbolt 3. The latest USB4 v2.0 boosts transmission speeds to 80Gbps and supports asymmetric transmission (120Gbps/40Gbps), making it ideal for 8K displays, high refresh rate monitors, and HDR content. VIA Labs is among the earliest companies, besides Intel, to introduce USB4 device-side chips, demonstrating its leading R&D capabilities.

- **USB Type-C Controller and USB Power Delivery Controller**

USB Type-C has become the standard interface for laptops, smartphones, and tablets, with EU regulations further driving market growth. The USB PD 3.1 standard increases maximum charging power to 240W, enabling high-performance laptops to move beyond proprietary chargers. As mobile devices increasingly support ray-tracing technology, the demand for USB Type-C peripherals is expected to grow rapidly.

- **DisplayPort (DP) to HDMI Protocol Converter**

DisplayPort is deeply integrated with USB Type-C, with USB4 devices required to support DP tunneling mode, accelerating industry adoption. The DP 2.0 standard triples bandwidth, supporting 16K resolution, HDR-10, and DSC compression to enhance display performance and reduce power consumption. VIA Labs has introduced a DP1.4-to-HDMI2.1 signal converter, supporting 8K60 and 4K240, further strengthening multimedia applications.

(7) VIA Next

- **Design for Manufacturing**

The process involves evaluating product performance, power consumption, and cost to select suitable wafer foundries, manufacturing processes, and packaging designs. It includes reviewing chip architecture and circuits, optimizing processes and costs, and considering testing services like WAT (Wafer Acceptance Test), CP (Critical Path), FT (Functional Test), and SLT (System Level Test). Other aspects such as yield analysis, product reliability tests (HTOL/High-Temperature Operating Life, EFR/Early Failure Rate), and generating testing reports are also important. Dedicated personnel will handle capacity coordination, production, and supply chain management once the product moves to mass production.

- **Design for Testing**

VIA Next specializes in Design for Test (DFT) techniques, using structured and automated testing methods to help customers identify any flaws in chip designs. This ensures products meet quality standards and industry requirements before market release. VIA Next employs testing strategies such as Logic ATPG (Automatic Test Pattern Generation) and BIST (Built-In Self-Test) for logic and memory, along with advanced techniques for fault coverage analysis and optimization. These include timing and power-aware ATPG development, comprehensive fault coverage reports, and proprietary DFT circuits with unique internal analysis tools. This approach enables VIA Next to accurately identify defects, enhance product yields, and fulfill customer demands for rapid analysis and high-quality products.

- **Design for System**

Product development should consider the end application. Collaborative development across chip, package, and system levels is essential from the start. VIA Next's team, with over 20 years of experience, excels in pre-evaluation, signal simulation, and overall system simulation. This expertise, combined with cost optimization, software development, and integration capabilities, enables effective system collaboration and verification. This reduces the need for product revisions, meets customer needs for preliminary evaluations, and ensures precise execution. As a result, costs are saved, and product time-to-market is accelerated.

1.2.3. VIA Market trend and competition analysis :

A. Intelligent Automotive Solutions Market

VIA Intelligent Automotive Solutions are designed to address key segments of the industrial and commercial vehicle safety markets, including heavy equipment, large vehicles, forklift safety, and commercial fleet management. There are over three hundred million commercial vehicles in operation worldwide, deployed in various freight transportation, passenger transportation, specialized material handling, mining, excavation, and construction applications.

Heavy Equipment Safety

The global mining, aggregates extraction, and construction industries are accelerating the adoption of ruggedized heavy equipment safety systems featuring advanced people, object, and hazard detection and cloud management technologies to achieve the following objectives:

- Enhance operational and vehicle safety to decrease collisions, staff injuries, equipment downtimes, and legal, insurance, and healthcare expenses.
- Achieve compliance with increasingly stringent health and safety legislative and regulatory requirements.
- Increase productivity through increased automation and more efficient vehicle utilization.
- Improve employee retention by alleviating the stress associated with harsh working conditions like dust, noise, and vibration and fostering a safer, more appealing work environment.
- Extend ROI on existing equipment purchases by prolonging deployment time.
- Mitigate environmental impact.

Given the challenges of designing and manufacturing ultra-reliable AI systems that can withstand the harsh, 24/7 conditions of heavy machinery, competition in this market is limited. The key to market expansion lies in broadening support to include more diverse vehicle types like skid steers, telehandlers, and waste trucks to tap into high-potential sectors such as paving, waste management, material handling, manufacturing, and logistics, thereby significantly increasing the addressable market.

Forklift Safety

Forklifts and other industrial vehicles are pivotal in logistics and materials handling across warehouses, industrial sites, and construction zones. Recognizing their critical role, enterprises are increasingly deploying advanced smart safety systems that leverage people detection, driver safety monitoring, and cloud management technologies to significantly enhance safety and operational efficiency:

- Preventing Accidents: By detecting pedestrians and reducing forklift-related injuries, these systems help lower insurance, legal, and medical expenses.
- Monitoring Operator Health and Behavior: Systems that detect driver attentiveness, fatigue, and risky behaviors not only prevent accidents but also improve operator well-being and performance.
- Monitoring forklift utilization, location, and operator behavior in real-time using the cloud to boost efficiency and identify potential safety risks.
- Real-Time Data Utilization: Cloud-based monitoring of forklift usage, location, and operator behavior in real-time allows for optimized efficiency, pinpointing safety risks before they escalate.

As enterprises accelerate their digital transformation initiatives to boost operational efficiency and safety, the forklift and construction vehicle safety system market has huge potential. Having demonstrated proven technology and product leadership in this emerging global market, we have established a strong platform for generating rapid growth with the VIA Mobile360 Forklift Safety System.

Video Telematics

The commercial fleet management sector encompasses a wide array of operators, ranging from long-haul trucking and short-haul deliveries to buses and coaches. After decades of investment in core telematics technologies such as GPS for vehicle tracking, the industry is embracing video telematics systems that integrate AI and cloud technology to capture, process, and analyze comprehensive video, vehicle, and driver data in real-time. The adoption of video telematics yields numerous advantages:

- Enhanced Operational Efficiency: Real-time vehicle tracking via the cloud improves fleet management and logistics.
- Reduced Accident Rates: AI-powered collision alerts and automatic incident recording minimize accidents, thereby cutting insurance, legal, and healthcare costs.
- Boosted Driver Productivity and Well-being: With AI detection of fatigue, distraction, smartphone use, and smoking, driver safety and morale are significantly improved.

- **Strategic Operational Insights:** Detailed analysis of vehicle utilization, fuel consumption, route efficiency, and driver behavior on the cloud provides deep insights that inform strategic decisions.

By offering turnkey services that include system design, manufacturing, and customization, we are positioned to significantly expand our footprint in the global video telematics market, serving as a key partner to leading players in the industry.

B. Intelligent Industrial Solutions Market

Manufacturing enterprises worldwide are ramping up investments in AI, ML, IIoT, cloud computing, edge perception, predictive maintenance, and automation to achieve a variety of strategic objectives:

- **Enhance Product Quality and Reduce Waste:** Automated visual inspection processes detect defects with greater accuracy, speed, and cost-efficiency than human inspection, leading to higher quality products and less waste.
- **Boost Employee Safety:** These technologies ensure that staff adhere to safety protocols by automatically verifying that workers wear the appropriate personal protective equipment (PPE) before entering hazardous zones.
- **Prevent Accidents:** Through automated visual inspections and predictive maintenance, systems can preemptively identify and mitigate risks like equipment failure, smoke, fire, and gas leaks, enhancing overall safety.
- **Decrease Workforce Requirements:** Automation replaces labor-intensive manual tasks, allowing for a leaner workforce while maintaining or increasing productivity.
- **Promote Environmental Sustainability:** More precise control over raw materials, energy consumption, and other inputs helps minimize environmental impact, aligning with long-term sustainability goals.

With a significant portion of global manufacturing concentrated in Asia, we recognize substantial growth opportunities in Taiwan, China, Japan, and other regional markets. High-potential sectors include petrochemicals, semiconductors, construction materials, textiles, and electronics, where our solutions can make a transformative impact.

C. Intelligent Building Solutions Market

The market for intelligent building solutions in Taiwan is on an upward trajectory, driven by residential and commercial property developers who are increasingly integrating smart systems like access control, alarms, and video intercoms into new developments. These technologies serve multiple purposes:

- **Enhance Security:** By deterring intrusions and theft, these systems significantly bolster building security.
- **Providing Peace of Mind:** Residents enjoy a safer living environment, reducing anxiety about personal and property safety.
- **Increasing Property Appeal:** Smart features make properties more attractive, potentially increasing their market value and rental income.
- **Enabling Value-Added Services:** A connected platform allows for the introduction of additional services that enhance resident lifestyle and convenience.

VIA holds a competitive advantage in this market with our highly scalable and customizable platform, tailored to meet the unique installation requirements of each project. This flexibility not only meets but often exceeds the expectations of developers and residents alike, positioning VIA at the forefront of Taiwan's intelligent building solutions landscape.

D. Intelligent Edge Solutions Market

The global market for edge AI is witnessing explosive growth, fueled by an escalating need for real-time data processing, low-latency applications, and the widespread adoption of IoT (Internet of Things) devices. This market encompasses various systems and devices that operate AI applications. Common examples include:

- **Smart Access Control Systems:** These facilitate contactless check-ins across offices, residential buildings, and medical facilities using facial recognition and biometric data.
- **Smart Vending Machines:** They allow for touch-free purchases and payments via facial recognition, biometrics, and automated payment solutions.
- **Smart Retail Systems:** These track customer traffic, analyze purchase intentions, and tailor promotional offers to individual shoppers.

- Smart Visual Inspection Systems: Designed to detect defects in products, packaging, equipment, and manufacturing plants with high precision.
- Smart Safety Inspection Systems: They ensure compliance by verifying that personnel wear the required Personal Protective Equipment (PPE).
- Smart Security Systems: Employ AI to identify and respond to potential security breaches.

To capitalize on this burgeoning market, we are focused on developing versatile, feature-rich platforms equipped with advanced compute and dedicated AI processing capabilities that can be easily optimized for a wide array of applications and use cases.

E. x86 Processor platform and Chip

- VIA processors deliver significant performance in industry-leading power and thermal profiles, and boast idle power as low as 0.1 watts, and helps embedded device manufacturers develop applications with fast return, high performance and low power consumption, such as retail terminals, game equipment, digital signage, industrial control/automation, storage devices and network security.
- VIA chipsets include high performance solutions with the latest PCI Express connectivity, many of which provide rich multimedia functionality through their integrated graphics cores.

1.2.4. VIA Labs IC design trend and competitive analysis :

The USB chip design industry is navigating through a period of intense competition, fueled by geopolitical challenges and the shadow of new trade restrictions. China has markedly expanded its capabilities in mature processes and production, ushering in a new era of "red ocean" competition. Its aggressive investment in chip design is also poised to drive down product prices, intensifying market pressures.

Concurrently, world-class companies are consolidating their positions through mergers and acquisitions, creating a complex landscape where distinguishing company and product positioning becomes increasingly challenging. This scenario poses a significant long-term hurdle for the industry.

To counter these dynamics, our approach involves a continuous evaluation of the shifting business environment, to ensure adaptability. We are strengthening our supply chain partnerships to build a more resilient and efficient infrastructure and will remain vigilant about market trends to anticipate and meet the evolving needs of consumers.

We are also deepening our ties with leading technology giants to secure our status as strategic partners in this competitive field. In the latter half of this year, we will introduce new USB-related products, all while investing in long-term, forward-looking research and development. These efforts are designed not only to enhance our competitive edge but also to optimize how we utilize our resources, keeping us at the cutting edge of the USB chip design market.

1.2.5. VIA Next IC design services trend and competitive analysis :

Leveraging extensive development expertise and system-level design capabilities, VIA Next provides the most cost-effective solutions while ensuring stringent quality control for successful mass production, empowering clients to lead in competitive markets.

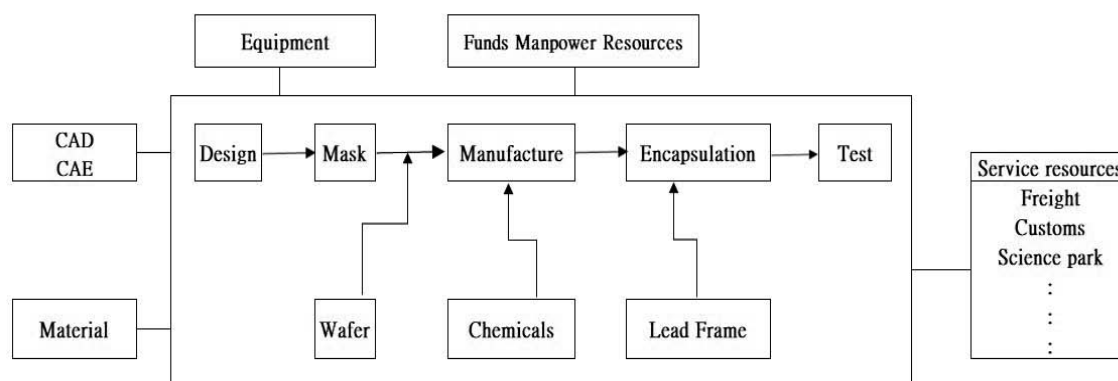
In 2025, with robust growth in demand for HPC, AI, and networking applications, we will focus on advancing 2.5D and 3D packaging technologies, strengthening partner ecosystems, and accelerating our expansion into the North American market, targeting key strategic customers to solidify our global leadership.

1.2.6. Industry upstream, midstream and downstream correlation :

According to the classification of the value chain by the Taiwan Stock Exchange for the artificial intelligence industry, the value chain of the AI industry can be divided into three levels: "computing resources," "core technology," and "applications and services." "Computing resources" provide computing services for data retrieval, storage and processing. "Core technology" is developed based on various algorithms such as quantitative methods, statistical models, and biomimetic simulations, providing algorithm tuning, model construction, and other services, including natural language processing, machine learning, text/voice/image recognition, and computer vision. "Applications and services" utilize AI technology to develop products or services based on specific

application domains or provide necessary support services. VIA Technologies is a supplier of AI applications and services that uses self-developed core AI technologies such as machine learning and computer vision to provide solutions in four major domains: smart transportation, intelligent industry, smart buildings, and intelligent edge.

The upstream, midstream, and downstream relationships of Taiwan's IC industry can be roughly classified as upstream IC design companies, midstream IC wafer manufacturing plants, and downstream IC packaging and testing plants.



VIA and VIA Labs belong to the upstream segment, and its main business is to design and sell products by itself. Before the final product is completed, the main processes such as photomask, wafer manufacturing, chip packaging and testing are all outsourced.

VIA Next covers all segments, providing technology development and design services for customers covering various stages of IC design, wafer fabrication, packaging, testing, and system integration development process.

1.3. Technology and R&D resource input :

(1). Annual research and development expenses :

Unit: Thousand NTD; %		
Item	2024	2025Q1
R&D expanse	1,989,587	490,795
% of Revenue	12.50%	23.91%

Note: The company's consolidated financial information.

(2). Chevied technologies and products in recent years :

VIA Intelligent Automotive Solutions

- Development and optimization of VIA Safety System for Heavy Equipment
- Development of vCare Platform Cloud Service for VIA Safety System for Heavy Equipment
- Development of second-generation AI Dash Cam for video telematics applications

VIA Intelligent Industrial Solutions

- Development of VIA FireWatch 365 system for Smoke/Fire/Gas leakage detection
- Development of visual inspection and safety inspection solutions
- Development of Dye-Sensitized Solar Cell Defect Detection Solution
- Development of MLOps framework and toolset

VIA Intelligent Building Solutions

- Development of next-generation security systems and devices

VIA Intelligent Edge Solutions

- Development of next generation platforms and systems for edge AI devices

x86 Processor platform and Chip

- Develop x86 server platform products with high integration, high DRAM capacity, high I/O expansion, multi-core and high economic benefits, new architecture GPU core ultra-low power consumption thin notebook computer special processor

VIA Labs

- Launched a new product VL832 that supports USB4 40Gbps device control chip, which has entered mass production and obtained USB-IF Association certification. It has a built-in USB 3.2 hub and supports DisplayPort 1.4a 4-Lane output. DisplayPort 2.0 UHBR10 supports Pass-through mode
- New generation USB Type-C/DP1.4 to HDMI2.1 signal converter VL605
- New generation DP Alt-Mode chip VL108, supports USB PD 3.1 EPR 240W
- The new generation USB PD chip VL109 supports three-port USB PD and USB PD 3.1 EPR 240W
- New generation optimized USB PD power receiving end control chip
- New generation of high voltage resistant Electronic Marker (E-Marker) chips
- New generation product VL171 optimizes insertion loss and supports 10Gbps 6:4 Mux chip
- Launched USB Type-C DFPA downstream port controller with enhanced functionality and reduced power consumption
- Launched enhanced USB 2.0 hub controller chip, which has entered mass production and obtained USB-IF certification
- The new generation USB PD chip VL109 passed the USB-IF PD3.2 EPR certification

VIA Next

- Advanced process IC design and development technology
- Advanced packaging design and development technology
- Successful mass production of advanced node products

1.4. Short term and long term business plan :

1. Short term

(1) VIA Intelligent Automotive Solutions

- Enhance the flexibility of the VIA Safety System for Heavy Equipment to meet diverse use cases in the mining, construction, paving, waste management, material handling, manufacturing, and logistics sectors.
- Enhance the functionality of the vCare Platform Cloud Service to meet enterprise customer demand.
- Intensify global sales, marketing, and business development activities to boost awareness and demand for VIA Intelligent Automotive Solutions.

(2) VIA Intelligent Industrial Solutions

- Enhance the scalability of VIA Smart Industrial Solutions to increase market coverage and facilitate deployment across multiple industrial verticals.
- Strengthen sales, marketing and business development activities to accelerate demand for VIA Smart Industrial Solutions.

(3) VIA Intelligent Building Solutions

- Enhance the functionality and scalability of the VIA Intelligent Building Solutions platform to increase market competitiveness.
- Step up sales, marketing, and business development activities to drive higher market demand.

(4) VIA Intelligent Edge Solutions

- Develop next-generation platforms to meet emerging Edge AI device requirements for commercial, industrial, and consumer applications.
- Expand global sales, marketing, and business development initiatives to increase awareness and demand for VIA Intelligent Edge Solutions.

(5) x86 Processor platform and Chip

- Develop a new 16nm 8-core x86 processor architecture with integrated AI acceleration to provide an affordable, high-performance platform.

(6) VIA Labs

- Strengthen existing customer relationships and increase business share by leveraging existing product portfolios to provide technical support, helping customers accelerate product time-to-market.
- Deepen collaboration with globally renowned technology companies, establish strategic partnerships, and promote the adoption and application of USB-related products.
- In addition to continuously expanding the laptop and tablet markets, actively develop the smartphone sector, with a particular focus on iPhone accessories, gaming console docking stations, entertainment, and consumer electronics.

- Deepen market presence in the United States, Japan, and China by enhancing the continuity of key customers' product development, increasing brand loyalty, and ensuring supply chain flexibility to respond to market changes and customer demands.
- Expand global market reach beyond Taiwan and China by strengthening customer acquisition efforts in Japan, South Korea, Europe, and North America to unlock new business opportunities.
- Actively participate in domestic and international exhibitions, forums, and technical seminars, while increasing brand exposure through technical publications and media coverage to enhance corporate branding and product market influence.
- Maintain close collaboration with key suppliers, accurately plan production capacity, ensure stable raw material supply, and effectively control production costs.
- Integrate internal resources, optimize operational processes, and improve management efficiency to enhance competitive advantages and ensure sustainable corporate growth.

(7) VIA Next

- Advanced process chip development and design technology.
- Enhance strategic partnership and capacity assurance with supply chain partners.
- Development of Wafer-on-Wafer (WoW) technology

2. Long term

(1) VIA Intelligent Automotive Solution

- Expand our range of VIA Intelligent Automotive Solutions by introducing new models of the VIA Safety System for Heavy Equipment and VIA Mobile360 Forklift Safety System to support a greater variety of vehicle types and use cases.
- Optimize our leading-edge camera and radar sensor fusion technology for demanding mining, construction, and agricultural vehicle safety applications.
- Build up dedicated global distribution and system integration channels for VIA Intelligent Automotive Solutions to expand global market coverage and increase penetration in key verticals including mining, excavation, manufacturing, logistics, and transportation.

(2) VIA Intelligent Industrial Solutions

- Optimize the scalability, usability, and security of the VIA Intelligent Industrial Solutions platform.
- Accelerate the standardization of VIA Intelligent Industrial Visual Inspection and Safety Inspection solutions to facilitate deployment across multiple industries.
- Expand distribution and system integration channels to increase market share.

(3) VIA Intelligent Building Solutions

- Speed up the development of next-generation VIA Intelligent Building Solutions to extend market leadership and generate new business opportunities.
- Create innovative new applications and services for residential and commercial building complexes.
- Boost ecosystem partnerships and ramp up sales and promotion programs to boost customer awareness and demand in Taiwan and overseas markets.

(4) VIA Intelligent Edge Solutions

- Expand our range of market-leading Edge AI modules, boards, and systems to address the diverse needs of the commercial, industrial, and consumer segments.
- Facilitate the deployment of on-device AI models and applications through the development of a rich software development framework.
- Step up worldwide sales, marketing, and business development initiatives to boost our market presence and increase customer engagement.

(5) x86 Processor platform and Chip

- Develop x86 server platform products with high integration, high DRAM capacity, high I/O expansion, multi-core, and high economic benefits.
- Develop new GPU architecture core with ultra-low power consumption for thin notebook computers.

(6) VIA Labs

- Strengthen leadership in USB and USB Type-C ASICs, deepening strategic partnerships with key customers.
- Participate in international standard-setting organizations to stay ahead of technology trends and expand product depth and breadth.
- Develop innovative solutions and drive technology integration to enhance market penetration.

- Accelerate the development of USB4 and USB4 v2.0 chips, leveraging the growth of the USB Type-C ecosystem.
- Monitor technological advancements and market trends to strategically plan product development and maintain a competitive edge.

(7) VIA Next

- Design and development of automotive chips in compliance with automotive regulations.
- 2.5D, 3D chip packaging development.
- Technology development and support team building in China.
- Member of Industrial Standard Technology and Qualification Partner of the Design Center Alliance.
- Co-Packaged Optics (CPO) design and development

2、Market, Production, and Sales Outlook

2.1. Market analysis：

2.1.1. Local and worldwide sales ratio：

Unit: Thousand NTD; %

Region \ Year	2023		2024	
	Sales	Ratio	Sales	Ratio
Local	1,264,247	10%	1,587,276	10%
worldwide	11,374,840	90%	14,323,392	90%
Total	12,639,087	100%	15,910,668	100%

Note: The company's consolidated financial information

In 2024, due to the demand increased for customer processors and the VIA smart vehicle solutions, VIA sales revenue continued to grow. In addition, VIA Next's chip back-end design and production services also set a new record in sales growth.

2.1.2. Market summary：

(1) Intelligent solutions market demand

The rapid spread of AI, sensor, connectivity, and cloud technologies, coupled with a surge in enterprise digital transformation efforts, is driving a powerful shift across industries. Companies are increasingly leveraging these advancements to boost productivity, enhance safety, and sharpen their competitive edge, fueling a surge in demand for intelligent solutions. This convergence of innovation and ambition is propelling aggressive growth in markets such as intelligent safety systems, video telematics, intelligent manufacturing, and Edge AI, with projections indicating a robust upward trajectory over the next five years.

● Market and application

A. VIA Intelligent Automotive Solutions

The intelligent automotive solutions market is gaining momentum globally as industries prioritize safety, efficiency, and digital integration across heavy equipment, forklifts, and fleet management. Fueled by advancements in AI, sensor technology, and telematics, this market is evolving to meet the needs of diverse sectors—from construction and logistics to warehousing and transportation—where minimizing risks and optimizing operations are paramount. With our robust portfolio of VIA Mobile360 systems, VIA has established a solid foundation for rapid growth in this dynamic landscape, targeting three core segments: heavy equipment safety, forklift safety, and video telematics. Our tailored solutions, blending cutting-edge hardware with intelligent software, position us to capitalize on these trends and drive sustained expansion in key global markets.

- **Heavy Equipment Safety:** The VIA Safety System for Heavy Equipment is transforming safety standards with its groundbreaking fusion of camera and radar sensor technology, paired with an ultra-reliable, ruggedized design built to withstand harsh environments. Widely adopted by leading aggregates companies in the U.S., this system has proven its value in preventing collisions and enhancing operator awareness. Its versatility has also spurred growing use across industries

like mining, construction, paving, waste management, material handling, manufacturing, and logistics—sectors increasingly investing in automation and collision-avoidance technologies to reduce accidents and boost productivity. For instance, mining firms are leveraging these systems to navigate complex terrains, while logistics providers use them to streamline material transport. As these industries ramp up spending to meet stricter safety regulations and operational goals, we anticipate a surge in demand for the VIA Safety System for Heavy Equipment in 2025 and beyond, solidifying our leadership in this high-growth segment.

- **Forklift Safety:** The VIA Mobile360 Forklift Safety System is gaining traction among enterprise customers in diverse fields such as petrochemicals, food and beverages, and manufacturing, where it's deployed in warehouses and industrial facilities to enhance worker safety and operational efficiency. This demand reflects a broader push for digital transformation, as companies integrate smart technologies to address risks like forklift collisions responsible for thousands of injuries annually and optimize workflows in increasingly automated environments. Our system's ability to deliver real-time alerts and visibility in crowded or hazardous settings has made it a go-to solution. With enterprises accelerating these initiatives to meet rising safety standards and productivity targets, we expect shipments of the VIA Mobile360 Forklift Safety System to climb this year across all major global markets, from Asia's bustling industrial hubs to North America's sprawling distribution centers.
- **Video Telematics:** In the video telematics market, VIA has carved out a leadership role in the AI Dash Cam category with the VIA Mobile360 D700, emerging as the preferred supplier for top players in Japan and North America. This segment is booming as fleet operators, insurers, and regulators demand real-time insights into driver behavior, road conditions, and vehicle performance—capabilities that reduce liability, improve fuel efficiency, and enhance fleet management. The global video telematics market is projected to reach US\$3.4 billion by 2028, driven by trends like the rise of smart cities, stricter compliance mandates, and the integration of AI for predictive analytics. Our D700 platform, with its advanced video processing and connectivity, meets these needs head-on, offering scalable solutions for urban delivery vans, long-haul trucks, and public transit alike. Building on this momentum, we foresee continued growth for our video telematics offerings as we expand our footprint in these key regions and tap into emerging opportunities worldwide.

B. VIA Intelligent Industrial Solutions

The industrial sector is undergoing a profound transformation as enterprises increasingly turn to AI and IoT technologies to optimize operations, enhance safety, and minimize risks in manufacturing plants and warehouses. This shift is driven by mounting pressures to improve efficiency, meet stringent regulatory standards, and address costly disruptions caused by equipment failures, fires, or hazardous leaks. In this dynamic landscape, our VIA Intelligent Industrial Visual Inspection and Safety Solutions stand out by offering a comprehensive suite of tools that empower enterprise customers to harness these cutting-edge technologies. Our solutions enable real-time detection of production and equipment defects, ensure adherence to health and safety regulations, and proactively prevent incidents like fires and toxic gas leaks critical capabilities for industries where precision and reliability are non-negotiable. Initial deployments with leading petrochemical manufacturers in Taiwan have delivered promising results, demonstrating measurable improvements in defect identification, compliance rates, and risk mitigation. These early successes underscore the value of integrating AI-driven visual inspection with IoT-enabled monitoring, a combination that not only boosts operational uptime but also reduces long-term maintenance costs. Building on this momentum, we see substantial opportunities for wider adoption of VIA Intelligent Industrial Solutions across diverse sectors in key markets like Taiwan, China, and beyond. As industries in these regions race to modernize amid global competition and rising safety expectations, our scalable, adaptable offerings position us to capture a growing share of this high-stakes market, driving sustained growth and reinforcing our role as a trusted partner in industrial innovation.

C. VIA Intelligent Building Solutions

The smart building solutions market in Taiwan is on the cusp of rapid expansion, fueled by a growing appetite for intelligent technologies that enhance security, convenience, and energy efficiency in residential and commercial properties. Developers are increasingly integrating systems like smart access control, video intercoms, doorbells, and alarm systems into new projects, driven by rising urbanization, heightened safety concerns, and government initiatives promoting

sustainable, tech-forward infrastructure. This shift reflects a broader trend across Asia, where smart buildings are becoming a cornerstone of modern real estate, offering tenants features like remote monitoring, automated energy management, and seamless connectivity—all critical in a digitally savvy, fast-paced society. With our versatile and highly integrated suite of solutions, VIA is well-positioned to meet these evolving demands. By combining advanced hardware with intuitive software platforms, we enable developers to create buildings that are not only smarter but also adaptable to future innovations. Strengthening our partnerships with real estate developers is a key pillar of our strategy, allowing us to align our offerings with their project timelines and design priorities. Through this collaborative approach, we aim to seize the opportunities presented by this booming market, solidify our leadership in Taiwan’s smart building sector, and pave the way for sustained growth as the island continues its transformation into a hub for intelligent urban living.

D. VIA Intelligent Edge Solutions

The Edge AI market is experiencing a surge in global demand, driven by the need for real-time data processing, enhanced privacy, and reduced latency across commercial, industrial, and consumer applications. Industries such as smart manufacturing, autonomous vehicles, healthcare diagnostics, and retail automation are increasingly relying on Edge AI devices to perform complex tasks like image recognition, predictive maintenance, and natural language processing directly at the point of use, bypassing the delays and bandwidth constraints of cloud-based systems. With our extensive portfolio of highly integrated hardware and systems, VIA is strategically positioned to capitalize on this expanding market. By pairing a robust software and AI application development framework with cutting-edge compute and visual processing capabilities, we offer a compelling value proposition that sets us apart on the global stage. This combination empowers our clients to deploy efficient, scalable Edge AI solutions tailored to diverse needs, from factory floors to smart homes. As a result, we foresee sustained growth for VIA Intelligent Edge Solutions across key regions, including Japan, Europe, North America, and beyond, as businesses and consumers alike embrace the transformative potential of edge intelligence.

E. High-speed transmission and USB Type-C market

The USB Type-C market is poised for significant growth, with Future Market Insights projecting shipments to reach nearly 3.8 billion units by 2025. This surge is fueled by a rising demand for seamless compatibility and faster data transfer across a wide range of devices desktop PCs, laptops, smartphones, tablets, and external peripherals like monitors, storage drives, docks, hubs, and batteries. Adding momentum, EU regulations now mandate USB Type-C as the standard charging connector for mobile electronics, aiming to cut electronic waste and simplify consumer experiences. Beyond these drivers, the rapid rise of generative AI applications for video and image creation, alongside the advent of cutting-edge VR and AR systems, is amplifying the need for USB Type-C and USB4 devices. With their ability to swiftly and efficiently handle large media files, these devices cater to both professional creators and home users, positioning USB Type-C as a cornerstone of next-generation connectivity.

(2) IC Design Services Market

The global IC design market is expanding, particularly in AI, HPC, networking, and server sectors, increasing demand for advanced nodes and packaging. VIA NEXT will focus on North America to mitigate geopolitical risks while strengthening partnerships with foundries, EDA, IP, and OSAT providers to secure technological leadership and stable capacity. According to ICCAD-Expo 2024, China has over 3,500 IC design companies, with growing demand, particularly among SMEs and startups. However, U.S.-China tensions and government policies driving local supply chains are causing divergence in standards and ecosystems. This shift presents new opportunities in AI, communications, and server chips, intensifying the need for advanced nodes and packaging. VIA NEXT will leverage its expertise and global supply chain partnerships to maintain production capabilities and expand internationally.

2.1.3. Favorable Developments, Unfavorable Factors and Countermeasures :

(1) Favorable Developments

- The global technology landscape is undergoing a transformative shift, creating a wealth of opportunities for VIA across multiple markets. From the rise of generative AI to the resurgence of consumer electronics and the growing complexity of semiconductor design, these trends are driving demand for innovative solutions—positioning VIA as a leader poised to capitalize on this momentum.
- The explosive growth of generative AI is sparking heightened enterprise interest in AI, IoT, and edge-to-cloud deployments, as companies seek to leverage these technologies to streamline process automation, elevate productivity, and strengthen safety across manufacturing, supply chains, and logistics. VIA’s intelligent automotive, industrial, construction, and edge solutions – built on proven platforms and deep technical expertise – equip us to meet the sophisticated, large-scale demands of enterprise customers. Whether it’s optimizing factory workflows or enhancing real-time decision-making at the edge, our offerings deliver scalable value in this rapidly evolving space.
- The widespread adoption of intelligent driver assistance and collision avoidance systems in passenger cars has set a precedent, spurring demand for similar technologies in larger vehicles across commercial, industrial, construction, mining, trucking, and public transportation sectors. VIA Intelligent Automotive Solutions, tailored for heavy equipment and commercial fleets, have established us as a market leader in this expanding field. Our systems—featuring advanced sensor fusion and ruggedized designs—are already deployed in high-value industries like mining, construction, paving, waste management, material handling, manufacturing, and logistics. As these sectors invest heavily in safety and efficiency upgrades, VIA is deepening its penetration, delivering solutions that reduce risks and boost operational performance.
- After two years of stagnation, the PC and smartphone markets are poised for a rebound, potentially driving demand for USB Type-C and USB4 peripherals that enable swift, high-bandwidth data transfer between devices. This resurgence aligns with accelerated innovation in on-device AI, virtual reality (VR), augmented reality (AR), and extended reality (XR) applications that rely on accessories with robust connectivity to handle rich media files. VIA Labs, with its unmatched R&D prowess in high-speed data transmission, has cemented a leadership position in the USB Type-C and USB4 markets and is primed to seize these emerging opportunities, supporting both consumer and professional use cases.
- The rapid rise of semiconductor design firms has outpaced available R&D resources, fueling demand for specialized IC design and manufacturing services. VIA Next’s mature chip design expertise, honed over years of delivering processors, graphics, core logic, multimedia, communications, and connectivity chips, gives us a competitive edge. Our proven ability to guide customers from specification definition to production—managing schedules, quality, and costs—positions us to expand our leadership in this booming market.
- The global semiconductor surge has exposed a critical shortage of expertise in advanced process technologies and cutting-edge packaging, particularly as AI and 5G applications push performance boundaries. VIA Next is stepping into this void, offering specialized IC design and production services that encompass optimized specifications, rigorous quality control, and cost-effective manufacturing timelines. With decades of product design experience, VIA Next empowers customers to navigate these complexities, reinforcing our role as a vital partner in the semiconductor ecosystem.
- VIA’s strength lies in our ability to integrate deep chip design expertise with extensive experience in crafting reliable, high-performance intelligent solutions. This synergy has produced a versatile, scalable platform that spans processors, graphics, connectivity, and system-level innovations, enabling us to address diverse enterprise needs—from mining and construction to manufacturing and transportation. By leveraging this foundation, we’re well-equipped to tap into future growth across these sectors, delivering tailored solutions that meet both current demands and tomorrow’s challenges.

(2) Unfavorable Factors

- The ongoing global political and economic uncertainties have limited visibility into consumer and enterprise demand for high-tech products and services, potentially hindering spending.
- The U.S. government's growing restrictions on technology exports to China, along with global tech companies realigning their critical supply chains, have further increased market uncertainty due to the U.S. CHIPS Act and the intensification of U.S.-China tech competition.

- Beyond this bilateral tension, Japan, the EU, India, and other regions are rolling out policies to bolster their own semiconductor design and manufacturing, further fragmenting the global market and adding layers of complexity.
- This geopolitical flux poses unique challenges for Taiwanese companies. Caught between U.S. and Chinese interests, firms face growing restrictions in China's market, particularly for IC design and foundry services.
- Fluctuations in the New Taiwan Dollar (NTD) against the U.S. Dollar—exacerbated by a 2024 trade surplus of USD 95 billion—alongside rising costs of imported raw materials and shifting export pricing, demand careful management of currency risks to protect margins and competitiveness.
- Trump's high tariff policy has forced exports to bear the pressure of soaring costs, eroded profits and order risks

(3) Countermeasures

- Boost the development of innovative AI, computer vision, and edge-to-cloud technologies, platforms, and systems to meet growing demand in the smart automotive, industrial, building, and enterprise solutions markets.
- Intensify business development, sales, and marketing activities to stimulate demand across global markets, targeting regions like North America, Europe, and Asia-Pacific where smart solutions adoption is surging.
- Sharpen operational efficiency, reduce costs, and boost profitability to build financial resilience, while refining our agility to adapt to evolving customer needs and market shifts.
- Enhance crisis management and data-driven decision-making capabilities to enable us to navigate uncertainties with precision, leveraging real-time insights to stay ahead of disruptions.
- Optimize supply chain management by deepening strategic relationships with key suppliers and optimizing production planning processes to secure capacity and scheduling and counter supply chain fragmentation caused by geopolitical realignments.
- Strengthen customer collaboration, especially during early product or project development, to maximize potential opportunities and mitigate potential risks.
- Explore market diversification, establish agile supply chain capabilities, optimize product tariff classification, improve product irreplaceability, and transform tariff shocks into opportunities for transformation and upgrading.

2. 2 Key products application and production flow :

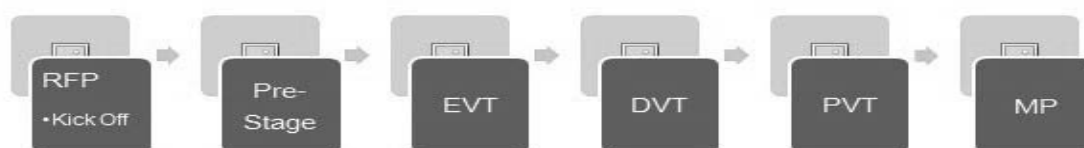
2.2.1. Key products application :

Name	Main applications
VIA Intelligent Automotive Solutions	VIA Mobile360 systems and devices in a wide variety of form factors supporting ADAS, DSS, SVS, PD, and radar sensor fusion technologies for myriad video telematics, forklift safety, and heavy equipment safety applications.
VIA Intelligent Industrial Solutions	Highly integrated VIA Factory AI Visual Inspection and Safety Inspection Solutions combining pre-trained AI/ML models and a rich MLOps framework and toolset with flexible edge processing hardware and secure network connectivity that enable manufacturers to boost product quality, reduce waste, and prevent accidents in their manufacturing and warehouse operations.
VIA Intelligent Building Solutions	A comprehensive range of smart access control, video intercom, doorbell, alarm, self-service payment, and signage systems for commercial and residential property developments.

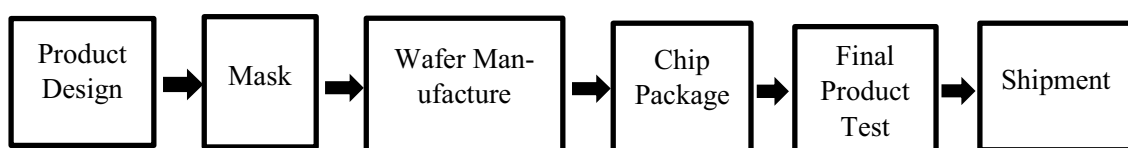
IA Intelligent Edge Solutions	A growing range of systems, boards, and modules available in a rich array of configurations and form factors that accelerate the development of innovative Edge AI systems and devices for commercial, industrial, and consumer applications.
X86 processor	The X86 processor with low power consumption, high integration and high economic efficiency is the core of computer operation. The main function of the logic chipset is to connect the CPU and computer related peripherals and integrate high-performance graphics chip technology. Both are used in desktop or notebook type. Computers, or other products with computer functions.
USB IC (SuperSpeed USB/USB Type-C/USB PD/Display Port to HDMI Signal Converter)	USB (Universal Serial Bus) transmission-related integrated single-chip control solutions can greatly save the time of image and data transmission. Products include Host, Hub, SATA Bridge and Audio controller chips. The USB Type-C interface has the advantages of a single port to transmit power, data, and audio and video. Products include : DP Alt-Mode, Switch, E-Marker, Re-driver and other controller chips. The charging control chip supports BC 1.2, Apple 2.4A, Samsung, Quick Charge charging, USB PD, and is used in: power bank, wall charger, car charger... and other controller chips. The DisplayPort signal converter converts DP audio and video signals transmitted by DP Alt-mode or USB4 DP tunneling mode into HDMI signals for home audio and video mainstream. Products include: single-turn HDMI2.0, single-turn HDMI2.1, multi-turn MST Hub and other converters.

2.2.2. Key Product Manufacturing Process :

A. Embedded system and motherboard development stage



B. The production process of IC products



2. 3. Status of major material supply :

Mainly material name	Source	Supply situation
Wafer	Taiwan Semiconductor Manufacturing Co., Ltd.	Fine
Chipset substrate	Unimicron Technology Corporation	Fine

2. 4. A list of any suppliers and clients accounting for 10 percent or more of the company's total procurement (sales) amount in either of the 2 most recent fiscal years, the amounts bought from (sold to) each, the percentage of total procurement (sales) accounted for by each, and an explanation of the reason for increases or decreases in the above figures:

2. 4. 1. Names of suppliers accounting for more than 10% of the total purchase in any of the previous two years :

Unit: thousand NTD; %

	2023 (Note 1)				2024 (Note 1)				2025Q1 (Note 1)			
Item	Com-pany	Amount	Net ra- tio of annual pur- chase (%)	Relation- ship with issuer	Com-pany	Amount	Net ra- tio of annual pur- chase (%)	Relation- ship with issuer	Com-pany	Amount	Net ratio of pur- chase (%)	Relation- ship with issuer
1	A	2,556,787	32.95	None	A	7,322,804	67.30	None	A	1,448,415	69.32	None
2	B	2,151,570	27.73	None	B	997,142	9.16	None	B	237,743	11.38	None
3	C	1,111,439	14.33	None	C	269,593	2.48	None	C	102,848	4.92	None
	Other	1,693,471	24.99		Other	2,290,963	21.06		Other	300,524	14.38	
	Net pur- chases (Note 2)	7,758,983	100.00		Net pur- chases (Note 2)	10,880,502	100.00		Net pur- chases (Note 2)	2,089,530	100.00	

Note 1 : The company's consolidated financial information.

Note 2 : The net purchase amount includes Wafer, packaging and testing processing and board foundry fees, etc.

Reasons for the increase or decrease: The amounts and ratios of the suppliers have changed due to changes by production spec. and product mix from the purchaser.

2. 4. 2. Names of customers accounting for more than 10% of the total sales in any of the previous two years :

Unit: thousand NTD; %

	2023 (Note 1)				2024 (Note 1)				2025Q1 (Note 1)			
Item	Name	Amount	Net ra- tio of annual sales (%)	Relation- ship with issuer	Name	Amount	Net ra- tio of annual sales (%)	Relation- ship with issuer	Name	Amount	Net ratio of annual sales (%)	Relation- ship with issuer
1	Shanghai Zhaoxin Semiconduc- tor Co., Ltd.	3, 872, 917	30. 64	Sub- stan- tive re- lated party(Note 2)	Shanghai Zhaoxin Semiconduc- tor Co., Ltd.	4, 411, 425	27. 73	None	Shanghai Zhaoxin Semiconduc- tor Co., Ltd.	969, 059	47. 21	None
2	Company A	1, 749, 508	13. 84	None	Company A	0	0. 00	None	Company A	0	0. 00	None
3	Company B	1, 479, 050	11. 70	None	Company B	6, 253, 585	39. 30	None	Company B	0	0. 00	None
4	Company C	679, 393	5. 38	None	Company C	675, 723	4. 25	None	Company C	228, 396	11. 13	None
	Other	4, 858, 219	38. 44		Other	4, 569, 935	28. 72		Other	854, 999	41. 66	
	Net sales	12, 639, 087	100. 00		Net sales	15, 910, 668	100. 00		Net sales	2, 052, 454	100. 00	

Note 1 : The company's consolidated financial information.

Note 2 : Shanghai Zhaoxin Semiconductor Co., Ltd. has re-elected its directors in March 2023. Since that date, the merged company and the above-mentioned companies no longer have a substantive related party relationship.

Reasons for the increase or decrease: that the project product sales of customer A were closed in 2023 and the shipments of customer B increased significantly in 2024, resulting in changes in the sales amount and proportion to major customers.

3、Employees

Employees for the Most Recent Two-Year Period :

Year		2023	2024	As of March 31, 2025
Number of Employees	Direct Labor	108	110	116
	Indirect Labor	1,128	1,149	1,153
	Total	1,236	1,259	1,229
Average Age		43.7	44.1	44.5
Average Years of Service		12.1	12.3	12.5
Education	Ph.D.	1%	1%	1%
	Masters	33%	33%	33%

	Bachelor's Degree	54%	54%	54%
	Senior High School	11%	11%	11%
	Below Senior High School	1%	1%	1%

4、Environmental Protection Expenditure

Please refer to the chapter “Part 5 Sustainable Development: 3. Environmental Efforts” of the annual report.

5、Labor Relations

Please refer to the chapter “Part 5 Sustainable Development: 1. Corporate Promise” of the annual report.

6、Information and Communication Security Management

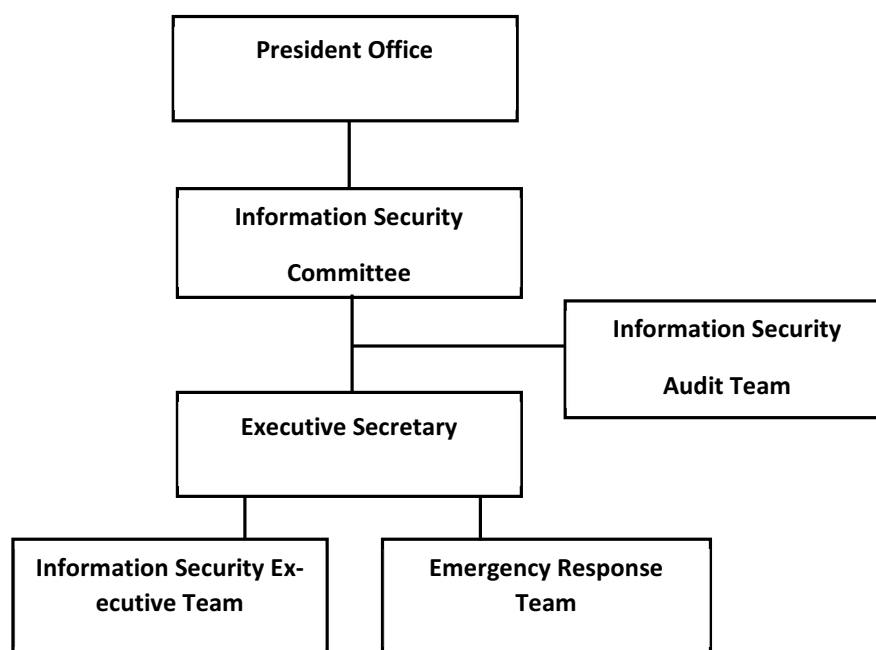
A. Establishing a risk management framework for Information and Communication Security

(1) Information Security Governance Organization

In 2021, the Company established the "Information Security Management Committee", which is responsible for disseminating information security policies, and holds regular meetings every six months to review and decide on information security and information protection guidelines and policies, with the implement the effectiveness of information security management measures.

In 2023, a Special Information Security Unit was formed, including the Chief Information Security Officer, the Information Security Supervisor, and the Information Security Personnel, who were responsible for the disseminating and implementing information security policies and improved the company's information security protection capabilities.

(2) Information Security Organizational Structure:



B. Establish and disclose Information and Communication Security policies and concrete Management Plans

The Company proactively deepens the information security and confidential information protection mechanism, formulates information security management policies, and publishes them on the company's employee website to advocate the importance of Information Security to all employees. We also joined the Information Security Joint Defense Organization of the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC) to obtain multiple intelligence sharing channels and achieve the full effect of cross-domain information security threat joint defense.

Information and Communication Security Policy aims to strengthen information security management, ensuring the confidentiality, integrity, availability, and legality of data, systems, equip-

ment, networks, and associated information assets. It also aims to comply with relevant laws, regulations, and contract requirements to prevent internal and external intentional or accidental threats. All colleagues work together to achieve the following policy goals:

- Ensure the confidentiality and integrity of data assets.
- Ensure data access according to departmental roles.
- Ensure the continuous operation of information systems.
- Prevent unauthorized modification or use of data and systems.
- Regularly perform information security audit procedures to execute the implementation of information security.

C. Specific Management Plans

(1) Internet security management and control

- Setting up firewall management and control.
- Real-time virus scanning to computer systems and data storage media.
- Real-time monitoring of system records of various network service items and tracking abnormal situations.
- Build a threat detection and response service system to complete endpoint detection, advanced threat analysis, monitoring and incident reporting, and strengthen the overall defense of enterprise information security.

(2) Data access management and control

- Computer equipment should be kept by a dedicated personnel, with the account and password being set.
- Confidential, sensitive information and copyrighted software should be removed or overwritten before equipment is decommissioned.
- Account permission for the information system shall be subject to appropriately requested and approved.

(3) Disaster recovery plan

- Regularly review emergency response plan.
- Conduct system recovery drills annually.
- Establish a system backup plan and implement secondary site backups.
- Regularly review computer network security control measures.

(4) Information Security Engineering Drills, Information Security and Review

- Continuously disseminate security awareness to enhance employees.
- Offer information security education and training courses and seminars.
- Conduct social engineering drills annually.
- Regularly execute information security work reports and present them to the board of directors.

D. Information Security is implemented specifically as follow,

- (1) Our company has passed audits conducted by the British Standards Institution (BSI) and obtained the ISO27001 certification (ISO/IEC 27001:2022, Certificate No. IS 813422). The certification is valid from November 15, 2024, to November 14, 2027.
- (2) Implemented a third-party risk assessment system to evaluate the risk levels of external network assets registered under the company's name. The system provides security ratings and improvement recommendations to enhance the overall security posture of external network assets.
- (3) Integrated WP Engine Global Edge Security (GES) on the company's official website. Powered by Cloudflare, this solution includes Web Application Firewall (WAF), DDoS protection, and automatic SSL certificate installation, significantly improving website security and performance.
- (4) Maintained participation in cybersecurity joint defense organizations, facilitating multi-channel intelligence sharing and achieving cross-domain cybersecurity threat defense. (Joined the Taiwan Computer Emergency Response Team/Coordination Center [TWCERT/CC] in 2022).
- (5) Established and maintained an information security section on the employee website for inter-

- nal cybersecurity information sharing.
- (6) Conducted monthly security awareness campaigns and occasional security announcements in response to new security topics or hacker news, distributing over 19 cybersecurity awareness notification emails during the year.
 - (7) Conducted two social engineering phishing email simulation exercises to increase employee awareness, reduce susceptibility to scams, and lower security risks (08/12~08/27,10/08~10/18; 10 templates; 4,075 total emails sent).
 - (8) Performed two host vulnerability scans to identify and address potential security vulnerabilities, meeting regulatory information security audit requirements. (May and November; a total of five network segments scanned).
 - (9) Implemented Hosted information security-related training sessions and post-course assessments to enhance employees' knowledge of cybersecurity. A total of eight training sessions were held, with 695 participants. (6/14、6/18、6/26、6/27、8/1、8/26、9/25、11/8).
 - (10) Ensured ISO27001 standard A.7.7 principles of clean desk and screen policies. Company computers automatically lock screens after 15 minutes of inactivity, requiring password entry for unlocking.
 - (11) Implemented mandatory password complexity requirements and periodic password changes, gradually rolling out multi-factor authentication (MFA) to enhance login security and reduce account theft risks.
 - (12) Continued the use of Managed Detection and Response (MDR) services to provide 24/7 protection, detection, and response to cyber threats for all company computer equipment. This service combines technology and expert support to rapidly identify and respond to potential security incidents, enhancing overall cybersecurity resilience.
 - (13) Strengthened network security protection measures, including firewalls, intrusion detection systems, and Virtual Private Networks (VPN), to prevent unauthorized access and attacks
 - (14) Strengthened Ensured commercial fire insurance coverage for data center equipment.
- E. In 2024, there were no significant information security incidents that resulted in business losses. In the future, we will continue to implement the information security management policy goals to protect the security of valuable systems and data of the company.

7、Important Contracts

Supply and marketing technical cooperation projects that are still valid and expired in the most recent year and other important contracts that can affect the rights and interests of investors：

Agreement	Counterparty	Period	Major Contents	Restrictions
Patent Licensing	Intel Corporation	From April 8, 2003	1. Authorized the use of microprocessor products. 2. Royalty payment based on agreement.	None

Part 5 、 Sustainable Development

1 、 Corporate Promise

We have always uphold to the business philosophy of "Labor-management cooperation, labor-management harmony". The employee benefits, continuing education, training, retirement system and implementation results, as well as labor agreements and measures to uphold employee rights.

【Employment】

VIA strictly complies with the Labor Standards Act, prohibits the use of child labor, and prohibits any employment discrimination based on gender, age, disability, pregnancy, race, or religion of employees. All employees are required to sign a written labor contract in accordance with the law, in the event the labor contract with employee must be terminated under special circumstances, it will be conducted in accordance with the Labor Standards Act.

【Communication with Employees】

VIA established an online platform, company policies and information can be publicly and instantly transmitted through this platform. VIA also set up an anonymous “employee feedback area” to listen to the valuable voices of employees, so that the company has chance to discover problems and actually solve them. In addition, in order to establish a smooth communication channel between employees and the Company, regular face-to-face meetings are held for employee representatives to meet with top management to discuss and deal with major issues.

【Employee Cohesiveness】

Holding year-end gathering, department gathering and Christmas party every year. Hosting hand-made present activities on Father’s Day and Mother’s Day. Establishing more than ten different clubs for employees to attend and to get to know more colleagues during club activities.

【Employee facilities】

VIA sympathize with the hard work of employees and provide software and hardware services, including gym, parking lot and nursing room, free afternoon snack and dinner lunch box. Massage service for employees to relax. Signing benefit contracts with nearby hospitals and nursery schools, so that employees and their families can use it with peace of mind.

【Employee Safety and Healthcare】

I. Employee safety and health management

- (1) In accordance with the relevant regulations of the government’s "Emergency Medical Rescue Act", VIA has installed seven sets of AED (Automated External Defibrillator) in the gym and each floor. In addition, we train certain employees as first aider in each section every year to make sure when emergency events such as someone heart beat rate has stopped suddenly in office, Currently, 8 employees have obtained emergency personnel certificates, which can effectively strengthen the company's emergency response capabilities.
- (2) In order to let employees pay more attention to their own health situation for "early detection, early treatment", VIA company regularly hold health examination every two years for all employees. In 2023, a health examination budget of NT\$1,266,230 for 2024 will be prepared, and factory surveys and contracts for five hospitals and health examination centers will be completed. Abnormal health examination data will be managed and tracked at different levels, and referred to professional doctors for consultation or suitable outpatient clinics, and further tracking and supervision will be carried out to improve daily habits of employees.
- (3) In the 2024 employee health checkup, 32.3% of employees were found to have metabolic syndrome. To address this, a "Health Improvement Program – Weight Loss Challenge with Prizes for Everyone" was launched. A total of 40 employees signed up, participating in both individual and team competitions. The 8-week challenge focused on weight and body fat reduction. Employees were grouped into teams of five, and motivated with cash prizes. The idea was to encourage teamwork, mutual support, and motivation to complete the challenge together and win rewards. After two months, all 40 participants stayed with the program and together lost a total of 70 kg in weight and 20.3% in body fat. To prevent regaining the weight, a follow-up “Healthy Walking Challenge” was organized. Using the Walkii app, participants could track their steps by simply carrying their phone

or wearing a smartwatch. The activity featured gradually increasing step goals and different prize categories, including “Healthy Fun Award,” “Healthy Habit Award,” and “Perfect Attendance Award.” This encouraged employees to take part in the “Walking Lifestyle Campaign,” promoting the idea of building up a “health savings account.” The goal was to help staff form walking habits, maintain their weight, and even contribute to energy saving and carbon reduction. Besides the 40 weight loss participants who were automatically enrolled, another 62 employees joined voluntarily, bringing the total number of participants to 102. Among them, 71 people (about 70%) reached their goals and received prizes. Feedback from satisfaction surveys showed strong employee engagement and enthusiasm, with many saying they plan to keep up the habit of walking regularly.

- (4) In accordance with the "Occupational Safety and Health Law" and "Labor Health Protection Rules", we conduct health checks every two years and use self-developed occupational safety questionnaires to investigate the occupational disasters of all employees, overview and follow-up of occupational hazards such as abnormal workload triggers heart disease, repetitive musculoskeletal disease, illegal infringement (sexual harassment and bullying) and depression, providing health protection services for colleagues to avoid occupational disasters, committed to protecting physical and mental health, and also paying attention to and caring for maternal health and other protective measures.

II. Biopsychosocial health promotion

Fulfilling the company's mission of combining innovation and caring, paying attention to the health of the whole person in employee care, providing professional physical, mental and spiritual care through different professional services, and focusing on soft power training, and striving to create a happy workplace.

- (1) Occupational medical physician: In terms of physical wellbeing enhancement and post-check consultation, we hired Director Liu of the Family Medical Department of Xindian Gengxin Hospital to provide services in VIA once a month to provide face-to-face consultation to employees for medical information, health check report, and prevention of infectious diseases and occupational injuries.
- (2) Full time psychological counselor: VIA not only established employee-friendly work environment and policies but also provide one by one care and assistance to address individual employee's needs and issues. Such as psychological counseling, career planning, marriage counseling, workplace stress management, employee crisis management, employee assistance programs, supervisor counseling and set up sexual harassment, stalking harassment, gender equality and workplace bullying and illegal infringement complaint windows and related coordination.
- (3) Full time occupational specialist (nurse): Occupational health nurse provides health service for employees. Health Services includes general and emergent physical care, Injury classification, physical fitness testing, health check, health lectures, and health promotion activities.
- (4) Health promotion training programs: VIA firmly believes that let employees learn a variety of new things, and communicate with people from different departments of the company, so that the relationship between employees has a stronger connection, and achieve a win-win situation. In terms of health promotion training, we regularly host a variety of physical and spiritual lectures – such as the physical and mental health, weight loss program, walking to fitness, fitness courses, latest medical knowledge, occupational hazard prevention, interpersonal and communication skills to prevent or mitigate potential unlawful and so on. In 2024, a total of 16 health management courses, with 815 employees participating.

III. Gender Equality and diversity management

- The Company advocates the gender equality in the workplace, respects the differences of employees, safeguard the rights and interests of groups of gender and sexual diversity as well as ensures that employees are not discriminated against, prejudiced against or treated unfairly because of disability, gender, sexual orientation, age, background, class, politics, religious belief or race. In addition to banning child labor and employing employees of different genders and races, the company is also committed to promoting fairness in salary promotion in terms of employee retention and cultivation, actively planning diversity management (such as, formulating policies on prevention and control of sexual harassment and prohibition of illegal infringement, setting up sex equality committee, setting up anti-discrimination, gender equality and sex-

ual harassment and bullying appeal window, maternal nursing care, conducting friendly workplace education and training on gender equality and prevention of employment discrimination from time to time, devoting to improve the cognitive correctness of all employees and ensuring the input and support of senior managers and other relevant measures), and striving to create greater compatibility for employees of different backgrounds, encourage them to embrace their differences, and move towards an inclusive and good diversity workplace culture.

- In order to implement proactive ESG sustainability strategies, we advocate a new workplace culture of DEI (Diversity, Equity, Inclusion). Therefore, one gender equality courses will be held in 2024, from the perspective of psychologists' handling of sexual harassment and prevention, and legal training for supervisors to learn the "Gender Equality at Work Act" and the "Employment Discrimination Act" to encourage employees to actively participate in the study of gender equality and strive to promote a friendly workplace and a culture of mutual benefit and inclusion enhance the psychological safety and sense of belonging of department colleagues.

【Employee-family support program】

In the event of an employee's accident or critical changes in the family, we will immediately activate a complete employee-family care mechanism - to care, visit and comfort family members, establish a trusting relationship, and keep concerning their family about recent developments. If needed we also provide financial, legal and other employee assistance programs to help employee and their family. In addition, VIA has signed cooperation contracts with nearby medical institutions and kindergartens, and set up infirmary and milk collection room so that employees, family members and stakeholders can use it with peace of mind.

【Continuing Education and Training System】

A training program is drawn up annually based on employee's nature of work. Also, VIA set up "VIA Knowledge College" to promote online learning actively to ensure that each employee has the latest and most comprehensive professional knowledge. The achievements of VIA training in 2024 are as follows:

Training	Total # of employee	# of class	Total Training Hours	Total Training Expense (NTD)
Professional Training	5,732	98	10,257	2,418,312
Leadership Training	441	30	4,543	
New-hired Training	74	36	451	
Outdoor Training	130	98	973	

【Employee Welfare Committee】

Company allocates revenue proportion by 「Employee Welfare Committee Organization Guideline」. The Employee Welfare Committee members are elected by each department/business group each year and are responsible for arranging Welfare Committee funds such as three-festival cash gifts, birthday cash gifts and wedding/funeral cash gifts. Moreover, Welfare Committee established a flexible welfare system in order to maximize the funds usage for all employees.

【Retirement system】

In order to stabilize the life of employees after retirement, VIA stipulates labor retirement measures in accordance with the law and set up the Supervisory Committee. In order to protect the rights of employees, VIA reserves funds 2% of the total monthly wages of its employees and deposit such amount in a designated account. Since the promulgation of the Labor Pension Act on July 1st of 2005, employees have been given the option to stay with the Old System or the New System. For employees who chose the New System, the Company makes monthly reserves of 6% of the employee's monthly wages. Employees may voluntarily deposit pension funds within 6% of their monthly salary.

VIA stipulates in accordance with the Labor Standards Law (Old System) as follows:

1. An employee may apply for voluntary retirement under any of the following conditions:

- (1) The employee attains the age of 55 and has worked for 15 years.
- (2) The employee has worked for more than 25 years.
- (3) The employee attains the age of 60 and has worked for 10 years.
2. An employer shall not force an employee to retire unless any of the following situations has occurred:
 - (1) The employee attains the age of 65.
 - (2) The employee is unable to perform his/ her duties due to disability.
A business entity may request the central competent authority to adjust the age prescribed in Subparagraph 1 of the preceding paragraph if the specific job entails risk, requires substantial physical strength or otherwise of a special nature; provided, however, that the age shall not be reduced below 55.
3. The criteria for payment of employee pensions shall be as follows:
 - (1) The employee who is applicable to the Old System, the pension payment is calculated in accordance with Article 55 of the Labor Standards Act. However, an additional 20% on top of the amount calculated according to the preceding subparagraph shall be given to employees forced to retire due to disability incurred from the execution of their duties.
 - (2) The employee who is applicable to the New System, VIA makes monthly reserves of 6% of the employee's monthly wages.
4. Receive pension payment:
VIA pay the pensions within 30 days from the day of retirement for the employee who is applicable to the Old System.

【Labor Agreements and Upholding Worker Rights】

The company are great importance to the opinions of its employees and is committed to maintaining a harmonious labor-management relationship, and complies with laws and regulations. In the last two years and as of the publication date of the annual report, the company has not had any major labor-management disputes. Since its establishment, the company has maintained a very good relationship between labor and management, and has planned and implemented various benefits, training and development plans, and retirement systems in accordance with relevant laws and regulations and with the purpose of sharing feedback with employees. There have been any labor disputes, and relatively no losses have occurred due to labor disputes. The probability of labor disputes in the company in the next few years can be said to be very small, and it is impossible to cause losses due to labor disputes.

【Human Rights Policies】

The company's primary core value concept of integrity, committed to creating a working environment that respects human rights, dignity, and harmonious labor and capital, supports and respects international labor human rights norms, including the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, and the International Labor Organization-Basic Principles of Work Declaration of Rights and Rights, the United Nations Global Covenant, etc.; abide by the labor-related laws and regulations of the company's global locations, treat and respect all regular employees, contracts and temporary personnel with dignity, and implement the company's human rights policy plan.

• Execution direction :

1. Protect labor rights and freedom: Comply with the provisions of the Labor Standards Law, prohibit illegal child labor and forced labor, uphold a reasonable and equal employment relationship; establish a positive and open labor-management communication channel, listen to employees' voices and feedback, hold regular labor-management meetings or courses to promote harmonious labor-management relation.
2. Comply with the applicable salary and working hours policy: The salary review does not differ due to personal gender, age, race, religion, or political stance. Regularly participate in salary surveys every year to understand market salary levels and economic inflation status, and adjust salary Benefits to protect of employees living wage demand.
3. Advocate an equal, safe and friendly workplace: Illegal discrimination is strictly prohibited, and a friendly workplace is practiced and promoted, regardless of country, region, skin color, race, religion, gender, sexual orientation, class, wealth, education, occupation, talent selection and retention. Discrimination based on employment and age, advocating gender equality, a friendly workplace culture without harassment and bullying.

4. Provide a safe and healthy working environment: conduct regular health checks, labor safety and health education and training, fire prevention and fire training, hold pressure adjustment and health lectures, and provide exercise and fitness space; during the recent COVID-19 epidemic, we have strengthened the safe working environment and cared for employees and the health of their families, and create a safe working environment.
5. Initiate the balance of physical, mental and spiritual life: organize a variety of activities and lectures, such as: weight loss competitions, health, art, travel lectures, etc.; and respect the assembly and association of employees and encourage the establishment of various associations to enrich work and life.

The company will regularly review the effectiveness of human rights management, evaluate human rights-related systems and optimize management operations. The human rights policy will also be publicly disclosed on the company's official website at the same time to enhance the human rights awareness of employees and stakeholders, and continue to improve. (Related implementation details can refer to the ESG report.

2、Social Participation

1. The company is committed to adhering to the concept of saving energy and natural resources, realizing that environmental protection is one of the most important issues for mankind today, designing and manufacturing products that are most environmentally efficient, and encouraging employees to participate in efforts to protect the earth. It is held from time to time. Health talks, promotion of the office's energy saving and carbon reduction, efforts to recycle resources, promotion of "environmental protection", "low-carbon diet" and "environmental health" and other topics to take care of the earth.
2. VIA also care for disadvantaged groups and has held some activities:
 - Christmas charity sale in 2024: Invited a couple of disadvantaged groups to attend this charity sale, such as Autism Society of Taiwan, Children Are Us Social Welfare Foundation, Gofe Association, Taiwan Foundation For The Blind, The Garden of Hope Foundation, Daan Shelter Farm, San Love Social Welfare Association, Taipei City Victory Social Welfare Foundation, Taipei Orphan Welfare Foundation total fund is NT\$ 65,460.
 - Supporting Chinese Christian Relief Association to host 1919 book-donating activity each year: we have provided 286 used books and the fund amount is NT\$ 320 in 2024.

3. Community Risks and Opportunities

For nearly 30 years, the Company has been adhering to implementing the philosophy and goal of "being friendly to seek good-neighborliness and creating a better society", to promote community welfare and caring about the poor and vulnerable groups in the community, actively engaging in social assistance and charity sales, encouraging employees to take practical actions for social welfare, contribute to the community and become community citizens.

Community citizen action in 2024		
Category	Description	Time
Public Benefit Activity: Blood Donation	In response to the joint blood donation campaign held once separately during every summer, autumn and winter by the Senao Technical and Cultural Education Foundation, the Company encouraged employees to donate their blood to save a life, make efforts and give back to the society.	2024.1.30 2024.7.18 2024.10.21

3、Environmental Efforts

The company cooperates with the government to implement green consumption policies and purchases products with five major labels, including environmental protection labels, energy saving labels, water saving labels, green building materials labels and carbon labels, to implement green consumption for the whole people.

【Protective measures for working environment and employees' personal safety】

1. Restriction of Hazardous Substances (ROHS) Promotion

ROHS formally took effect on July 1, 2006. Products sold to the EU must not contain six hazardous substances such as lead, cadmium, mercury, hexavalent chromium, polybrominated biphenyls and polybrominated diphenyl ethers. The new version of the new RoHS 2.0 directive (2011/65/EU) has

officially entered into force on July 21, 2011, and the company's certified hazardous substance management system (QC0 80000) has also been updated. The company actively promotes green production and procurement, realized in the manufacturing process, and has cooperated with major customers to propose products that meet no hazardous substances, which has been deeply satisfied by customers.

2. Disaster prevention and emergency response measures

- (1) Formulate "Emergency Response Plan Procedure" and "Fire Protection Plan". Ensure that when major disasters such as fires and epidemics spread, all personnel of the company understand the response methods, departments and emergency response groups can follow all operations, and unified command and operation steps and directions, so as to reduce casualties and damage control the purpose.
- (2) The company has permanent full-time safety, health and environmental protection personnel who are responsible for the promotion and implementation of safety, health and environmental protection related businesses. There are also "safety managers", "level A waste specialists" and "fire prevention managers" who are responsible for formulating and deciding the overall environmental safety and health strategies and proposals for the entire company.
- (3) Conduct annual safety protection drills every six months, and hire the fire-fighting authority to cooperate in conducting fire-fighting and disaster prevention seminars and drills of fire-fighting facilities.

3. Disaster prevention plan

In order to achieve the goal of zero occupational disasters, the company draws up an annual occupational disaster prevention plan at the end of each year, and the business unit actually implements it according to the schedule and content of the plan, and then confirms the improvement of the implementation effectiveness and deficiencies through the audit system. Every three months the labor-management meeting to revise the occupational disaster prevention plan. According to the resolutions of the labor-management conference, the annual occupational disaster prevention plan is formulated, and the PDCA method is continuously used to reduce the hazard risk of the business unit year by year to achieve the ultimate goal of zero disaster.

4. Field work environment measurement

In accordance with the "Implementation Measures for Labor Work Environment Monitoring", the company commissions a qualified work environment measurement agency approved by the Labor Committee to conduct work environment measurement. Carbon dioxide (CO₂), illuminance, and organic solvents (ethanol, n-bromopropane, isopropanol) are implemented every six months.), lead (Pb), electromagnetic wave... and other working environment measurement. Relevant test data are known to colleagues in accordance with the "Measures for the Implementation of Labor Working Environment Measurements" of the Ministry of Administration, and are used as a reference for environmental improvement and energy-saving measures in various districts by the Public Works Department of the Ministry of Administration.

5. Automatic inspections

The company draws up an automatic inspection implementation plan for electrical equipment, fire-fighting facilities and operating environment, actively discovers potential hazards, and strives to improve related deficiencies and effectively control the occurrence of risks. Including the building security inspection once every two years, the fire inspection report once every six months, the annual door switch box and the maintenance and infrared thermal imaging inspection of the main switch box of the machine room on each floor 3.6.9. The improvement is the improvement of the fixed socket and the load of the power circuit to avoid possible safety hazards.

【Specific practices and results of energy-saving measures】

The company is a professional integrated circuit design company, mainly engaged in the development, design and testing of various integrated circuits. By improving the durability and efficiency of the product, it is expected to achieve the goal of maximum sustainable use of resources. In 2024 and as of the publication date of the annual report, there is no record of sanctions by the environmental protection authority due to environmental pollution and lack of waste management.

1. Environmental management performance objectives are as follows:

- Short-term goal is to comply with the relevant environmental laws and regulations and promote waste resource classification and reduction activities to achieve the original material reduction and waste reduction targets.

- Medium-term goal is to continuously improve environmental management systems and reduce impacts on the environment.
 - Long-term goal is to promote employee participation and attention to energy conservation and carbon reduction and greenhouse gas reduction issues, and to uphold the concept of energy conservation and natural resources, and to work for environmental and ecological improvement.
2. The main concrete measures and achievements of environmental protection and energy saving are as follows:
- (1) Design and manufacture the most environmentally friendly products, dedicate to miniaturization and light weight of products to reduce the impact of company operations on the natural environment, promote waste sorting and resource recycling, and implement 5Rs (Reduce, Re-use, Recycle, Repair, Refuse)) Effectively reduce the amount of hazardous industrial waste removal, transportation and treatment, which will decrease year by year from 1.6 tons in 2011 to 0.1 tons in 2024. It decreased 0.05 tons, 50% decreasing compared to in 2023 and 93.75% decreasing compared to in 2011.
 - (2) In 2024, we implemented energy-saving management mechanisms such as turning off lights during lunch breaks in the office, turning off lights by security personnel on patrols at night and holidays, and applying for air-conditioning at night and holidays to reduce electricity consumption.
 - (3) The introduction of energy-saving management, the installation of lamps with unmanned sensing devices in the half of the parking spaces of B2.B3 and the half of the stairs in the whole area can save 50% of the electricity consumption for lighting.
 - (4) Regular annual, quarterly, and monthly maintenance operations of air conditioning equipment such as ice water main engine, ice water blower, total heat exchanger, etc., to reduce the failure rate and improve operation efficiency; and set a fixed budget every year , For air conditioning equipment with high failure rate and poor operation rate to replace the old with the new project.
 - (5) The company's total electricity consumption in 2023 and 2024 was 2,130,034 and 2,117,761 kw/hr. respectively, decreasing 0.58%. and the CO2 emissions were 1,516 tons and 1,461 tons respectively, reducing CO2 emissions by approximately 470 tons, decreasing 3.62%.
 - (6) The company's total water consumption in 2023 and 2024 was 21,908 degrees and 15,474 degrees, respectively, and the total water costs for 2023 and 2024 degrees is NT\$274,434, and NT\$220,383, decreasing 29.37%. Although the company has no process water, it still continues to promote water conservation in the office and the use of water-saving label products: two-stage flush toilets, water-saving label faucets, sensor-type flushing urinals, and water-saving promotion. The water consumption in 2024 will be reduced by a total of 6,434 degrees compared to 2023, and the total water fee will be NT\$54,051.
 - (7) The company's operating business is not a factory power consumption business, but in order to protect the environment and sustainable operation, the company continues to implement various energy-saving measures, and formulates energy-saving and carbon reduction, greenhouse gas reduction, water reduction and other waste reduction by 1% per year for the target.
 - (8) The company implements the green design of non-toxic raw materials for products, and implements green procurement and management. Through products and services, we provide and assist customers with measures to reduce environmental impact and improve environmental quality. After all products fully comply with the RoHS lead-free production standard in 2006, the halogen-free process has been further adopted for all new products, and about 70% of the externally purchased components, including resistors, quartz oscillators, and inductors, are halogen-free components. The company's product packaging materials and catalogs have also been replaced with environmentally friendly materials, and environmentally-friendly recycled paper and ink have been used to reduce environmental pollution.
 - (9) The company is committed to promoting environmental protection concepts and education, and continues to promote environmental-related information to employees, such as waste reduction and resource classification. It also encourages employees to participate and pay attention to various energy saving, carbon reduction and greenhouse gas reduction issues. Related measures include catering gift box suppliers promote the use of environmentally friendly tableware to employees, promote the use of hand towels and paper cups to employees, and purchase products with environmentally friendly labels.

【Specific practices and results of energy-saving measures】

The extreme climate caused by global warming, and the influence of energy and climate change issues have become increasingly important in recent years. In order to mitigate the impact of climate change on the company's operations, the company has established an internal control system and an internal audit system, and will establish a risk management system in 2020. The method is to implement the integrated risk management of environmental, social and governance aspects of sustainable operation. It is start import to the ISO 14064-1:2018 greenhouse gas inventory in 2024 and it is planned to pass the third-party verification in 2026.

• Analysis and statistics by emission source type are as follows:

GHG Emissions		Scope 1	Scope 2	Scope 3	Total
		Direct	Indirect	Other	
2022	Emissions (tonCO ₂ e/year)	0.04	1,132.56	2.25	1,134.85
	Raito%)	0.004	99.798	0.198	100
2023	Emissions (tonCO ₂ e/year)	61.8533	1,171.9012	282.5997	1,516.354
	Ratio(%)	4.08	77.28	18.64	100
2024	Emissions (tonCO ₂ e/year)	64.3973	1,115.4078	281.6811	1,461.4862
	Ratio(%)	4.41	76.32	19.27	100

Note 1 : The electricity carbon emission coefficient for 2022 is 0.495KgCO₂/kWh and the electricity carbon emission coefficient for 2023 is 0.474KgCO₂/kWh. The electricity carbon emission coefficient for 2023 will be used. According to the Taiwan Envi-ronmental Protection Agency's Greenhouse Gas Emission Factor Management Table 6.0.4, the diesel emission factor is 2.6060KgCO₂/L.

Note 2 : In 2022, the company conducted a self-inspection and disclosure of direct emissions from generator diesel, indirect electricity from energy sources, and commuting, which are significant emission sources. In 2023, the inspection was completed in accordance with the full ISO 14064-1:2018 version, so the emissions were much higher than the previous year. During the disclosure period, the 2024 inventory is expected to be fully completed in April 2025, so the inventory of significant emission sources will be disclosed.

Water Withdrawal			
Year	2022	2023	2024
Water (ML)	19.88	21.90	15.47

Hazardous Industrial Waste					
Item	2022	2023	2024	Disposal Method	Location
Hazardous Industrial Waste(ton)	0.2	0.15	0.10	Recycling	Off-site

Year	Electricity (kwh)	Electricity (GJ)	Diesel (L)	Diesel(GJ)	Total
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2022	2,225,068	8,010.24	13.89	0.49	8,010.73
2023	2,130,034	7,668.12	13	0.46	7,668.58
2024	2,117,761	7,623.94	13	0.46	7,624.40

Note 1: 1 kw/hr of electricity is 3.6 million joules, GJ is 10⁹ joules; and 1Kcal is 4,186 joules, Referring to Taiwan Environmental Protection Agency's Greenhouse Gas Emission Coefficient Management Table Version 6.0.4, the calorific value of diesel per liter is 8,400Kcal.

Part 6・Review and Analysis of Financial Conditions, Financial Performance, and Risk Management

1・Financial Position

Analysis of the financial situation

Unit : NT\$ thousand

Item \ Year	2024.12.31	2023.12.31	Difference	
			Amount	%
Current assets	26, 863, 676	15, 516, 581	11, 347, 095	73
Long-term investments	4, 818, 157	3, 548, 654	1, 269, 503	36
Property, plant and equipment	2, 001, 612	1, 968, 310	33, 302	2
Other assets	2, 360, 114	2, 433, 261	(73, 147)	(3)
Total assets	36, 043, 559	23, 466, 806	12, 576, 753	54
Current liabilities	11, 130, 485	5, 894, 732	5, 235, 753	89
Long-term liabilities	1, 350, 000	2, 139, 797	(789, 797)	(37)
Other liabilities	631, 879	729, 188	(97, 309)	(13)
Total liabilities	13, 112, 364	8, 763, 717	4, 348, 647	50
Capital stock	5, 552, 960	4, 991, 227	561,733	11
Capital collected in advance	2, 198	4, 316	(2, 118)	(49)
Capital surplus	7, 285, 029	1, 270, 865	6,014,164	473
Retained earnings	7, 962, 617	6, 894, 489	1,068,128	15
Other equity	692, 877	116, 098	576, 779	497
Non-controlling interest	1, 435, 514	1, 426, 094	9, 420	1
Total equity	22, 931, 195	14, 703, 089	8,228,106	56

With the rate of change of 20% and the amount of change of more than NT\$10 million, the analysis and explanation are as follows:

- Current assets increased by NT\$11,347,095 thousand, mainly due to the issuance of Overseas Depository Receipts (GDRs) for cash capital increase, an increase of NT\$4,718,616 thousand in cash and cash equivalents, an increase of NT\$3,028,259 thousand in financial assets - current measured at amortized cost, an increase of NT\$3,071,024 thousand in other financial assets - current, and an increase of NT\$515,772 thousand in other current assets.
- Long-term investments increased by NT\$1,269,503 thousand, mainly due to the increase of NT\$275,545 thousand and NT\$486,254 thousand in financial assets - non-current measured at fair value through other profit or loss and other comprehensive income, an increase of NT\$262,464 thousand in financial assets - non-current measured at amortized cost, and an increase of NT\$245,240 thousand in investments using the equity method.
- Total assets increased by NT\$12,576,753 thousand, mainly due to the aforementioned increase of NT\$11,347,095 thousand in current assets and an increase of NT\$1,269,503 thousand in long-term investments.
- Current liabilities increased by NT\$5,235,753 thousand, mainly due to an increase of NT\$209,993 thousand in short-term bills payable, an increase of NT\$4,557,837 thousand in contract liabilities-current, an increase of NT\$254,161 thousand in notes payable, an increase of NT\$154,813 thousand in other payables, an increase of NT\$43,097 thousand in income tax liabilities and accounts receivable, a decrease of NT\$138,037 thousand in liabilities provision-current, an increase of NT\$23,223 thousand in lease liabilities-current, an increase of NT\$100,000 thousand in long-term loans due within one year, and an increase of NT\$40,257 thousand in other current liabilities.
- Long-term liabilities decreased by NT\$789,797 thousand, mainly due to a decrease in borrowings repayable by NT\$789,797 thousand.
- Total liabilities increased by NT\$4,348,647 thousand, mainly due to the aforementioned increase in current liabilities of NT\$5,235,753 thousand, as well as a decrease in long-term borrowings of NT\$789,797 thousand, a decrease in lease liabilities - non-current of NT\$66,953 thousand, and a decrease in defined benefit liabilities of NT\$50,065 thousand.
- Capital reserve increased by NT\$6,014,164 thousand, mainly due to cash capital increase resulting in a stock issuance premium of the NT\$5,954,716 thousand and the NT\$51,270 thousand change in capital reserve of subsidiaries and associated companies recognized using the equity method.
- Other equity increased by NT\$576,779 thousand, mainly due to the increase of NT\$675,000 thousand in exchange differences on the translation of financial statements of foreign operations, the decrease of NT\$98,824 thousand.
- Total shareholders' equity increased by NT\$8,228,106 thousand, mainly due to the cash capital increase of NT\$500,000 thousand with a stock issuance premium of the NT\$5,954,716 thousand, the profit of NT\$1,066,978 thousand and the other equity increased of NT\$576,779 thousand.

2、Analysis of Financial Performance

Financial Performance Analysis

Unit : NT\$ thousand

Item \ Year	2024	2023	Difference	Percentage change (%)
	Total	Total		
Operating revenue	15,910,668	12,639,087	3,271,581	26
Operating costs	11,987,064	9,443,755	2,543,309	27
Gross profit	3,923,604	3,195,332	728,272	23
Operating expenses	3,487,539	3,220,963	266,576	8
Profit (Loss) from operations	436,065	(25,631)	461,696	(1,801)
Non-operating income and expenses				
Interest income	630,275	503,770	126,505	25
Other income	260,659	234,785	25,874	11
Other gains and losses	400,800	112,911	287,889	255
Financial costs	58,386	75,118	(16,732)	(22)
Share of profit or loss of associates loss	113,394	29,897	83,497	279
Total non-operating income and expenses	1,119,954	746,451	373,503	50
Profit before income tax	1,556,019	720,820	835,199	116
Income tax expense	(404,830)	(228,388)	(176,442)	77
Net profit for the year	1,151,189	492,432	658,757	134
Net profit attributable to:				
Owners of the company	1,066,978	410,602	656,376	160
Non-controlling interests	84,211	81,830	2,381	3
Analysis and explanation of the change in the increase and decrease ratio (the change ratio is 20% and the change amount is more than NT\$10 million) :				
<ol style="list-style-type: none"> Reasons for the increase in operating revenue: Mainly due to the increase from CPU, VIA Intelligent solutions and VIA Next revenue, which increased compared with the previous period. Reasons for the increase in operating cost: Mainly due to the increase of operating revenue leads to relative increase of operating costs. Reasons for the increase in operating gross profit: Mainly due to the increase in operating income. Reason for the increase in operating profit: Mainly due to the growth of operating income leading to the increase in operating gross profit. Reasons for the increase in interest income: Mainly due to the US dollar interest rate rose significantly in the second half of the year, which resulted an increase in deposit interest. Reasons for the decrease in other gains: Mainly due to the decrease from disposal of property, plant and equipment of NT\$9,890 thousand, net foreign currency exchange gains increased of NT\$339,772 thousand, and the loss on fair value change of investment real estate increased NT\$65,792 thousand. Reasons for the decrease in financial cost: Mainly due to the decrease in bank loan interest Reason for the increase in share of loss of associates: Mainly due to the increase loss in the associates NT\$83,497 thousand, mainly due to the recognition of losses of HLJ Technology Co., Ltd. based on share-holding ratio. Reason for the Increase in income tax expenses: Mainly due to the above-mentioned impact on pre-tax net profit, which led to an increase in income tax expenses. Reason for the increase in non-operating income and expenses was mainly due to the increase in interest income and other benefits. Reason for the increase in profit before income tax / Net profit for the year / Net profit attributable to: Owners of the company: Mainly due to the increase of profit from operations, interest income and other gains. 				

3、Analysis of Cash Flow

Analysis of the cash flows

Flow analysis for the last two years：

Item \ Year	2024	2023	Variance %
Cash Flow Ratio (%)	52.19%	34.56%	51.01%
Cash Flow Adequacy Ratio (%)	204.12%	72.71%	180.73%
Cash Reinvestment Ratio (%)	23.19%	9.95%	133.07%
Analysis of financial ratio change:			
1. Analysis of changes in cash flow ratio: The cash flow ratio increased by 51.01%, mainly because the decrease in net operating profit and the increase of contract liabilities, which resulted the net cash inflow from operating activities, resulting in a increase in the cash flow ratio.			
2. Analysis of the change in cash flow adequacy ratio: The cash flow adequacy ratio increased by 180.73%, mainly because the cash flow in the past five years is changed from net outflow in the previous period to net inflow, which makes the ratio increasing.			
3. Analysis of changes in cash reinvestment ratio: The cash reinvestment ratio increased by 133.07%, mainly due to the increase cash inflow from operating activities in 2024.			

Analysis of cash liquidity in the coming year：

Unit：NT\$ thousand

Cash and Cash Equivalents, Beginning of Year ①	Estimated Net Cash Flow from Operating Activities ②	Estimated Cash outflow ③	Cash Surplus (Deficit) ① + ② - ③	Leverage of Cash Surplus (Deficit)	
				Investment Plans	Financing plans
15,638,886	935,954	1,607,669	14,967,171	-	-

Insufficient cash is intended to take action: None.

4、The Effect upon Financial Operations of any major capital expenditures during the most recent fiscal year:

The company's 2024 capital expenditure is NT\$283,877 thousand, mainly for the development of the company's business to add related research and development equipment, computer software, office equipment and intangible asset acquisition, etc., the sources of funds are all self-owned funds.

5、Investment Policy in the most recent fiscal year, Main Causes for profits or losses, improvement Plans and the Investment Plans for the coming year:

The company's reinvestment is mainly strategic investment: the company's investment loss using the equity method in 2024 is NT\$113,394 thousand. In the future, the company will continue to prudently evaluate the reinvestment plan based on the principle of strategic investment.

6、Analysis of Risk Management

(1) Effects of Changes in Interest Rates, Foreign Exchange Rates and Inflation on Corporate and its affiliates Finance, and Future Response Measures：

Unit：NT\$ thousand

Item	2023		2024	
	Amount	% of Net Income	Amount	% of Net Income
Interest income	503,770	69.89	630,275	40.51
Interest expense	75,118	10.42	58,386	3.75
Exchange Gains and Losses	30,677	4.36	370,449	23.81

- A. The company's current recyclable long-term borrowing rate is a floating rate. The long-term borrowing rate for 2024 is about 1.95%~2.06%, and the long-term bill payable interest rate is about 1.993%. As of March 31, 2025, the balance of the long-term borrowings is NT\$1.51 billion. If the floating interest rate is increased by one yard, the company's interest expenditure will increase by NT\$3,775 thousand in one year. In terms of assets, the company's capital planning is based on the principle of conservativeness and stability, and the first priority is safety and liquidity in capital allocation. It is mainly based on fixed deposit. Estimated the return rate of fixed deposit is about 1.30%~5.1%. As of March 31, 2025, interest-bearing deposit assets amount to NT\$15.83 billion. If the deposit interest rate changes by 0.1%, the company's annual interest income will increase or decrease by NT\$15,828 thousand.
- B. The company's operating income is dominated by U.S. dollars, and manufacturing costs are also dominated by U.S. dollars. Therefore, significant fluctuations in the exchange rate between U.S. dollars and Taiwan dollars may affect operating income, operating costs, and operating net profit denominated in foreign currencies. Therefore, the company mainly uses foreign exchange in terms of exchange rates. The hedging method, combined with the engagement of forward foreign exchange trading contracts, to minimize the impact of exchange rate changes on operating net profit. The US\$210 million overseas depositary receipt capital increase for overseas material purchases was completed in the third quarter of 2024. As of March 31, 2025, the unused amount was US\$140 million. If the exchange rate changes by 1%, an exchange gain or loss of NT\$46,487 thousand will be generated.
- C. The Directorate-General of Budget, Accounting and Statistics announced that the annual growth rate of the total consumer price index for 2024 is 2.18%. The risk of inflation is low, and it has no significant impact on the company's profit and loss. However, looking into the future, the company will always pay attention to the fluctuation of market prices. If the purchase cost increases due to inflation, the sales price will be adjusted appropriately to reduce the adverse effect of inflation on the company's profit and loss and asset value.
- (2) Policies for engaging in high-risk, high-leverage investments, fund loans to others, endorsements and derivatives trading, the main reasons for profit or loss, and future countermeasures :

The company's financial management is prudent and does not engage in high-risk, high-leverage investments. The company has formulated complete policies and internal control systems for capital loans to others, endorsement guarantees, and derivative commodity transactions. The transactions of derivative financial products are all to avoid the risk of foreign currency assets and liabilities due to exchange rate changes, and are handled in accordance with the company's "procedures for dealing with derivatives transactions". The company has also formulated the "Fund loan operation procedures", "endorsement guarantee management procedures", "acquisition or disposal of assets processing procedures" and other measures, as the basis for future related behaviors to follow, and then control the risk of the company's operations.

- The 2024 endorsement guarantees are as follows:

In the previous situation of the company's endorsement guarantee for its subsidiaries, due to board of directors on November 7, 2023 passed a resolution to provide an endorsement guarantee amount of NT\$480 million to its subsidiary VIA NEXT TECHNOLOGIES, INC., the actual endorsement guarantee amount at the end of the period is NT\$467,264 thousand, and the guaranteed company is operating steadily, so there has never been any loss due to the endorsement guarantee.

(3) Future Research & Development Projects and Corresponding Budget :

VIA Intelligent Automotive Solutions

- Development and optimization of VIA Safety System for Heavy Equipment
- Development of vCare Platform Cloud Service for VIA Safety System for Heavy Equipment
- Development of second-generation AI Dash Cam for video telematics applications

VIA Intelligent Industrial Solutions

- Development of VIA FireWatch 365 system for Smoke/Fire/Gas leakage detection
- Development of visual inspection and safety inspection solutions
- Development of MLOps framework and toolset

VIA Intelligent Building Solutions

- Development of next-generation security systems and devices

VIA Intelligent Edge Solutions

- Development of next generation modules and starter kit for edge AI devices

x86 Processor platform and Chip

- Develop x86 server platform products with high integration, high DRAM capacity, high I/O expansion, multi-core and high economic benefits, new architecture GPU core ultra-low power consumption thin notebook computer special processor.

VIA Labs

- Development of DP2.1 UHBR20 MST hub controller, new USB 4 40Gbps/80Gbps Hub, and other products
- Customization controllers for first-tier brand name companies

VIA Next

- Advanced process IC design and development technology
- Advanced packaging design and development technology
- Development of Wafer-on-Wafer (WoW) technology

The above projects are expected to invest in research and development expenses in 2025 will account for 10% ~ 20% of the company's estimated operating income for that year.

- (4) The impact of important domestic and foreign policy and legal changes on the company's financial business and corresponding measures :

Major domestic and foreign policy and legal changes in the most recent year and up to the date of publication of the annual report has no significant impact on the company. In response to important changes in domestic and foreign policies and laws related to the industry, the Company will prepare necessary supporting measures and cooperate with practical responses at any time.

- (5) The impact of technological changes (Including information security risks) and industrial changes on the company's financial business and corresponding measures :

The rapid evolution of technology—spanning generative AI, advanced manufacturing, and high-speed connectivity—alongside shifting industrial demands, is reshaping VIA’s financial business landscape. These changes bring both opportunities and risks, particularly in information security and regulatory compliance. By leveraging innovation and reinforcing our operational framework, we’re positioning VIA to thrive in this dynamic environment.

The rise of generative AI is unlocking new possibilities across VIA’s core markets—intelligent automotive, edge, industrial, and buildings—as enterprises race to deploy cloud-to-edge systems. These solutions promise to boost operational efficiency, enhance safety, and sharpen agility in sectors like manufacturing, logistics, and transportation. To seize this moment, VIA is enhancing the functionality and scalability of our intelligent platforms while deepening our expertise in high-impact areas such as mining, aggregates excavation, construction, industrial safety, and commercial and public transit. This strategic focus strengthens our competitive edge, enabling us to meet the complex, global needs of enterprise customers.

Internally, we’re harnessing generative AI to boost our own operations. By integrating AI-driven tools into R&D, supply chain management, logistics, business development, and sales and marketing, we’re accelerating process automation, speeding up prototyping and idea validation, and crafting more personalized, optimized content for diverse market segments. These efforts are driving innovation and efficiency across the board.

While generative AI fuels growth and productivity, we’re acutely aware of its risks—particularly in data privacy and ethical use. VIA is committed to responsible AI deployment, adhering to the strictest global ethical and regulatory standards for information security. This commitment extends to our broader ESG (Environmental, Social, Governance) goals, where we’re fortifying policies to mitigate cybersecurity threats and ensure sustainable practices. By embedding these principles into our operations, we safeguard trust and resilience as we scale.

VIA Next is accelerating the development of cutting-edge technologies including advanced manufacturing processes, packaging types and materials, and chipset architectures, to meet the rising demand for increasingly sophisticated AI, HPC (High-Performance Computing), and automotive IC applications. Meanwhile, VIA Labs is reinforcing its leadership in high-speed data transmission technologies for smartphones, PCs, and related peripherals and devices while continuing to boost efficiency, reduce costs, and improve its operational agility to keep pace with market shifts.

In terms of information security risks, VIA continues to strengthen its cybersecurity management network by enhancing firewall configurations, improving data center management, and implementing

third-party risk assessment systems to enhance the overall security posture of the company's external network assets. The company has also joined a cybersecurity joint defense organization to establish diverse intelligence sharing channels and achieve cross-domain threat defense. Additionally, VIA conducts cybersecurity training programs to raise employees' awareness and capability in information security and risk prevention. The IT department is responsible for the company's information security governance, planning, supervision and promotion of the implementation of policies, continuous assessment and screening of possible risks, and timely measures to respond to various information security needs.

In the company's financial operations, due to the many challenges of tariffs and geopolitical situations and exchange rate fluctuations, in addition to the flexible use of capital, we can reduce market risks through diversified investments, use real-time foreign exchange market information to grasp and predict future trends, optimize capital scheduling and quotation strategies, and use diversified procurement and logistics flexibility plans to provide more flexible response capabilities with more stable production supply periods and flexible shipment logistics. Establish a cross-departmental risk management mechanism and continuously track global policy changes to strengthen resilience and financial stability, ensure sound financial operations, and respond to rapidly changing global situations.

- (6) The impact of changes in corporate image on corporate risk management, and the company's response measures :

The company has a good corporate image, with integrity, innovation, discipline, positivity, and customer trust as its core values, and its mission to promote the connection of the world with innovation and care. The company is committed to maintaining a high degree of professional ethics under the management of corporate integrity and ethics, and there are no risks that affect the corporate image.

- (7) Expected benefits from, risks relating to and response to merger and acquisition plans : No plans for mergers and acquisitions.
- (8) Expected benefits from, risks relating to and response to factory expansion plans : The company outsources OEMs, and there is no need for plant expansion.
- (9) Risks relating to and response to excessive concentration of purchasing sources and excessive customer concentration :

The procurement of main raw materials is based on the principle of more than two suppliers and decentralized sources of purchases. There is currently no product or single customer sales concentration situation.

- (10) Effects of, risks relating to and response to large share transfers or changes in shareholdings by directors or shareholders with shareholdings of over 10% : A situation in which there is a large transfer of no equity.
- (11) Effects of, risks relating to and response to changes in control over the company : A situation in which no right to operate is changed.
- (12) For litigation or non-litigation events, the company and its directors, supervisors, general managers, substantive persons in charge, major shareholders with more than 10% shareholding, and subordinate companies have been judged to determine or are still major litigation in the family. Non-litigation or administrative disputes, the results of which may have a significant impact on shareholder rights or securities prices, should disclose the facts in dispute, the amount of the subject matter, the date of commencement of the lawsuit, the main parties involved in the litigation, and the processing situation as of the publication date of the annual report :

1. The company's most recent year and as of the date of publication of the annual report, a litigation, non-litigation, or administrative dispute that has been determined or is currently in the lineup, the results of which may have a significant impact on shareholders' equity or securities prices :

The consolidated company signed a product development and pre-purchase agreement with a certain manufacturer. After the two parties had different views in product acceptance and quality identification, a dispute occurred and the manufacturer filed a suit. After the Taipei District Court of Taiwan granted the consolidated company a favorable judgment, the manufacturer appealed. Taiwan High Court uphold the original judgment on November 21st, 2023, the favorable judgment is final.

2. The company's directors, supervisors, general managers, substantive persons in charge, major shareholders with more than 10% shareholding, and affiliated companies, have been determined by judgment or are currently in litigation in the affiliated company in the most recent year and as of the

publication date of the annual report. Non-litigation or administrative litigation, the outcome of which may have a significant impact on shareholder rights or securities prices: None.

(13) Other important risks and corresponding measures:

The company's risk response organization takes the board of directors as the highest unit of company risk management, and aims to comply with laws and regulations, promote and implement the company's overall risk management, clearly understand the risks faced by the company's operations, and ensure the effectiveness of risk management. The general manager serves as the convener to coordinate and direct the promotion and operation of the risk management plan, and the managers and employees of various departments under it will jointly promote the implementation.

1 、 Risk management organization structure and responsibilities

Responsible unit	Business risk management
Board of Directors	Implement the company's overall risk management as the goal, clearly understand the risks faced by the company's operations, ensure the effectiveness of risk management, and assume the ultimate responsibility for risk management.
Auditing Office	Check and review the deficiencies of the internal control system and measure the effectiveness and efficiency of operations, and provide suggestions for improvement in a timely manner. Evaluate whether the relevant risk management operations of various departments are implemented and implemented to ensure the implementation and compliance of the system.
President's Office	Operational decision-making risk assessment and implementation response strategy.
Sales & Marketing Division	Plan and implement product sales strategies, and control possible changes in the company's future business.
R & D Division	Control of R&D progress and operating environment. New product and process development risk assessment.
Quality Assurance Division	Plan to promote the company's quality assurance system to meet standards and customer requirements, and to effectively maintain control.
Customer Service Division	Product sales technical support and assistance in solving customer technical problems.

2 、 Risk assessment of company operation issues and countermeasures

Risk issues	Source of risk	Description	Countermeasures
Corporate Governance	Market risk	1. Industrial technical specifications are mature, excessive price competition, and lower profits.	Optimize existing products and maintain market competitiveness.
		2. Large companies in the same industry merged and product line expansion resulted in increased customer choice	Provide customers with customized and comprehensive services to increase sales stickiness.
	Legal risk	Risks arising from contracts or related intellectual property rights.	Carefully review contracts and establish patent protection umbrellas to reduce and avoid risks.
	Financial risk	The impact of exchange rate changes on the company's profit and loss.	Mainly purchase and sell goods to avoid risks by themselves, and also keep close contact with major correspondent banks to grasp the changes in the foreign exchange market, as the basis for quotation and hedging.
	Information security risk	Leakage of corporate information and damage to intellectual property.	The information department coordinates the promotion and management of information security policies. Supervisors at all levels should actively participate in information security related activities and support information security business.

Risk issues	Source of risk	Description	Countermeasures
	Major accident risk	Due to natural disasters or man-made uncontrollable factors, the company's operations are interrupted.	Formulate guidelines for continuity management of operations to guide all units of the company to implement corresponding plans, procedures and activities in case of major accidents to ensure that the company can continue to operate and reduce the impact on the company.
Society	Supplier risk	Supplier fails to implement environmental protection, occupational safety and health or labor human rights regulations.	Formulate supplier management methods, regularly check various operating procedures, and ensure that the provision of products meets various laws and regulations.
Environment	Climate change risk	Extreme climate change causes damage to the earth's environment.	In addition to products that do not use harmful substances, and implement energy-saving, carbon-saving and environmental protection measures in operation, the company's new product development uses low power consumption, energy saving, and compatibility with old products to achieve the goal of reducing raw materials and reduce the impact on the environment.

3、Information Security Risk Management

The company regularly conducts information security risk management reports based on internal management methods, including reviewing relevant information security policies and action plans, consulting external experts when necessary, continuously improving information security defense capabilities and cultivating employees' good information security awareness. The company's audit department regularly conducts related inspections on information security work to ensure that the information security system is complete and related policies have been implemented. The audit reports are also regularly reported to the audit committee and the board of directors in accordance with the law. In addition to following the government's relevant information security policies and the company's internal systems, the company is responsible for implementing daily information security management work in order to minimize the operational risks of information security.

7、Other Important Matter

(1) Important contract

Supply and marketing technical cooperation projects that are still in existence and expired in the most recent year and other important contracts that can affect the rights and interests of investors:

Contract nature	Party	Contract start and end date	Main content	Restrictions
Patent License Agreement	Intel Corporation	Effective from April 8, 2003	1. The content of the contract is related to the patent authorization of microprocessors and other products. 2. The royalties are paid in accordance with the method stipulated in the contract.	None

(2) And financial transparency-it related personnel, acquiring the relevant license specified by the competent authority circumstances

License	Company (number of people)	All companies in the financial report (number of people)
Certified Public Accountant of the Republic of China	2	5
Certified Public Accountant of the People's Republic of China	-	2
Certified Internal Auditors	-	1

Part 7 、 Special Disclosure

- 1 、 Summary of Affiliated Companies, the latest year's affiliated company consolidated business report, affiliated company consolidated financial statements and related reports prepared in accordance with the "Compilation Guidelines for Affiliate Consolidated Business Report, Affiliate Consolidated Financial Statements and Related Reports" : Please go to the Public Information Observation Station >> Single Company >> Electronic Document Download >> Affiliate Three Documents Area >> Inquiry
- 2 、 Private Placement Securities in the most recent fiscal year and during the current fiscal year up to the date of printing of the annual report : None.
- 3 、 Other Disclosures : None.
- 4 、 Any situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities has occurred during the most recent fiscal year or during the current fiscal year up to the date of printing of the annual report : None.

VIA Technologies, Inc.

Chairman: Wen-Chi Chen