



2025 Annual General Shareholders' Meeting Minutes (Translation)

Time: June 20, 2025 (Friday) at 9:00 a.m.

Venue: No. 205, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City 231, Taiwan

(Hao-Dine Restaurant, Beixin Flagship Pavilion, Haojin Room)

Method of Convening the Shareholders' Meeting : Physical Shareholders Meeting

The shareholders present in person and by proxy represented 356,864,504 shares or 64.23% of the total 555,600,941 shares outstanding. (Including 61,000 exercised stock option shares which have not been registered.)

Attendees : Ti-Hsiang Wei, Independent Director

Qun-Mao Liu, Director

Lydia Chen, CFO

Francis Chang, General Counsel

Pan-Fa, Wang, CPA of Deloitte & Touche

Chair: Wenchi Chen, Chairman

Recorder: Tiffany Chen

(I) Call Meeting to Order: The aggregate shareholding of the attending shareholders constituted a quorum. The Chairman called the meeting to order.

(II) Chairman's address: Omitted

(III) Report Items:

1.2024 Business Report.

Explanation: Please refer to Attachment 1 and Attachment 3.

2.2024 Audit Committee's Review Report.

Explanation: Please refer to Attachment 2.

3.2024 Compensation Distribution for Employees and Directors.

Explanation:

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, and no more than 1% shall be allocated as the remuneration for directors.
2. The Company's pre-tax profit before deducting employees compensation and the remuneration for directors was NT\$1,129,755,556, which was distributed in cash in accordance with the Articles of Incorporation, of which NT\$57,000,000

representing 5.05% of pre-tax profit was allocated as employees compensation (including the managers compensation NT\$3,000,000, 027%), and NT\$1,540,000 representing 0.14% of pre-tax profit was allocated as remuneration for directors .

3. The proposal was reviewed by the Remuneration Committee and approved by the Board of Directors.

4.2024 Cash Dividend Distribution.

Explanation:

1. The Company's after-tax profit in Year 2024 was NT\$1,064,134,929, plus undistributed profit of NT\$5,870,160,513 from previous years, resulting in Year 2024 accumulated distributable retained earnings is NT\$6,934,295,442. It is proposed to distribute cash dividends of NT\$0.2 per share (as of April 22, 2025 which register of shareholders on closing date, calculation of the number of outstanding shares), with total amount of NT\$111,120,188. Please refer to Attachment 4.
2. This cash dividend is calculated based on the distribution ratio and rounded to the nearest yuan. Fractions less than NT\$1 will be omitted, and the total fractional amount less than NT\$1 are recognized as other income of the Company.
3. It is proposed that the chairman of Board be authorized to resolve the ex-dividend date, cash dividend distribution date, and if the number of outstanding shares is affected by the change in the Company's share capital and resulting in an adjustment to the payout ratio. The chairman of the Board shall fully be authorized by the resolution of the Board of Directors in handling related matters.
4. The proposal was reviewed by the Audit Committee and approved by the Board of Directors.

5. 2024 Directors' Remuneration Report.

Explanation:

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

1. Directors' remuneration policy is paid in accordance with the "Remuneration Committee Organizational Regulations". In addition to referring to the Company's overall operating performance, it also considers individual directors' time investment, responsibilities, contribution to company performance, future risks, and industry standards.
2. The Director's remuneration policy is stipulated in the Company's Articles of Incorporation. If there is a profit in the current year, no more than 1% can be allocated by the Board of Directors as the director's remuneration.
3. For the remuneration to directors in 2024, please refer to Attachment 5.

4. The proposal was reviewed by the Remuneration Committee and approved by the Board of Directors.

(IV)Matters for Ratification

Ratification Proposal 1 Proposed by the Board of Directors

Proposal: Adoption of Fiscal 2024 Business Report and Financial Statements.

Explanation:

The 2024 business report (please refer to Attachment 1) and financial statements (please refer to Attachment 3) have been approved by the Board of Directors on March 11, 2025, among which the financial statements were certified by CPA Pan-Fa Wang and CPA Chin-Chuan Shih of Deloitte & Touche. They believed that the financial statements presented fairly the financial position, business achievements and cash flows as on December 31, 2024, and issued an audit report with unqualified opinion, which was submitted to the Audit Committee to be audited together with the business report.

Resolution: Voting results: Shares represented at the time of voting:356,864,504

Voting Results including votes casted electronically	% of the total represented share present
Votes in favor : 331,868,799 Votes	92.99%
Votes against : 156,559 Votes	0.04%
Votes invalid : 0 Votes	0.00%
Votes abstained : 24,839,146 Votes	6.96%

That above proposal was approved and adopted.

Ratification Proposal 2 Proposed by the Board of Directors

Proposal: Adoption of Fiscal 2024 Retained Earnings Distribution.

Explanation:

Please refer to Attachment 4 「2024 Table of Earnings Distribution」. The proposal was reviewed by the Audit Committee and approved by the Board of Directors.

Resolution: Voting results: Shares represented at the time of voting:356,864,504

Voting Results including votes casted electronically	% of the total represented share present
Votes in favor : 331,270,258 Votes	92.82%
Votes against : 749,800 Votes	0.21%
Votes invalid : 0 Votes	0.00%
Votes abstained : 24,844,446 Votes	6.96%

That above proposal was approved and adopted.

(V) Matters for Discussion

Discussion Item Proposed by the Board of Directors

Discussion Item 1 Proposed by the Board of Directors

Proposal: Amendment of the Articles of Incorporation. For your approval.

Explanation:

1. According to Letter No. Jin-Guan-Zheng-Fa-Zi No. 1130385442, the company should specify in Articles of Incorporation that a certain percentage of the annual profit should be allocated for salary adjustments or compensation distributions for its non-executive employees. The Company hereby proposes to amend the “Articles of Incorporation”. Please refer to Attachment 6 “Comparison Table of Amended Articles of Incorporation” of the Meeting Agenda.
2. This definition of non-executive employees refers to those who are not “Managers” and whose salary level is below a certain amount. However, it must not be lower than the salary level defined for non-executive employees in the “Method of Deduction of Additional Expenses for Increasing the Wages of Employees in Small and Medium-Sized Enterprises”.

Resolution: Voting results: Shares represented at the time of voting:356,864,504

Voting Results including votes casted electronically	% of the total represented share present
Votes in favor : 331,752,210 Votes	92.96%
Votes against : 278,503 Votes	0.07%
Votes invalid : 0 Votes	0.00%
Votes abstained : 24,833,791 Votes	6.95%

That above proposal was approved and adopted.

(VI) Matters for Election

Election Item Proposed by the Board of Directors

Proposal: The Election of Directors (Including Independent Directors). Please vote.

Explanation:

1. The term of Directors will end on June 16, 2025, according to the Company Act and the Articles of Incorporation, the Company hereby proposes to the General Shareholders Meeting to re-elect Directors (including independent directors).
2. According to the Articles of Incorporation, a total of eight Directors (including four independent directors) shall be elected from the nomination list, as the candidate nomination system is adopted.
3. The term of Directors is three years, from June 20, 2025 to June 19, 2028. The term of current directors will end at the completion of this General Shareholders Meeting.
4. The independent directors and non-independent directors of the Company shall

be elected at the same time, and the elected quota shall be calculated separately. Shareholders shall appoint the candidates from the nomination list. Please refer to Attachment 7 “List of Candidates for Directors (including independent directors)” of the Meeting Agenda.

Voting Results: The elected list of Directors (including Independent Directors) is as follows:

No.	Title	Name	Votes Received
1	Director	Wenchi Chen	406,521,567
2	Director	Cher Wang	374,506,037
3	Director	Tzumu Lin	348,828,592
4	Director	Qun-Mao Liu	348,762,315
5	Independent Director	Wei-Teh Hsu	309,218,002
6	Independent Director	Ti Hsiang Wei	309,274,626
7	Independent Director	Chong-Zen Hsieh	275,739,593
8	Independent Director	Kou-Sheng Tseng	275,164,166

(VII) Matters for Other Other Item Proposed by the Board of Directors

Proposal: Proposal to release the newly elected Directors from non-competition restrictions. For your approval.

Explanation:

In order to take advantage of the expertise and relevant experience of the new directors, the Company hereby proposes to release the newly elected Directors (including independent directors) from non-competition restrictions from the date of their appointment in accordance with Article 209 of the Company Act. For the concurrent appointment of new Directors (including independent directors), please refer to the current position column of Attachment 7 “List of Candidates for Directors (including independent directors)” of the Meeting Agenda.

Resolution: Voting results: Shares represented at the time of voting:356,864,504

Voting Results including votes casted electronically	% of the total represented share present
Votes in favor : 331,279,943 Votes	92.83%
Votes against : 630,238 Votes	0.17%
Votes invalid : 0 Votes	0.00%
Votes abstained : 24,954,323 Votes	6.99%

That above proposal was approved and adopted.

(VIII)Extemporary Motions

There being no extemporary motions and the Chairman announced the meeting was adjourned.

(IX)Adjournment

No inquiries were raised by shareholders at the Shareholders' Meeting.

(Please note that the above is an English translation. If there is any discrepancy between the original Chinese version and this English version, the Chinese version shall prevail.)

VIA Technologies, Inc.

2024 Business Report

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)	7.85	(0.51)
		Net profit before tax	28.02	14.44
	Net profit margin (%)		7.24	3.90
	Earnings (loss) per share (NTD)		2.07	0.82

Note: The paid-in capital at the end of 2024 includes 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.

Chairman: Wenchi Chen CEO: Wenchi Chen Chief Accountant: Bao-Huei Chen

March 11, 2025

VIA Technologies, Inc.
Audit Committee's Review Report

The Board of Directors has prepared the Company's 2024 business report 、 financial statements and table of earnings distribution , among which the financial statements were certified by Deloitte & Touche, and issued an audit report with unqualified opinion. The above-mentioned business report 、 financial statements and table of earnings distribution are approved by the Audit Committee, and it is considered that there is no disagreement. According to the relevant requirements of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To

2025 Annual General Shareholders Meeting of VIA Technologies Inc.

Chairman of the Audit Committee

Ti-Hsiang Wei

May 09, 2025

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
VIA Technologies, Inc.

Opinion

We have audited the accompanying consolidated financial statements of VIA Technologies, Inc. and its subsidiaries (collectively, the “Group”), which comprise the consolidated balance sheets as of December 31, 2024 and 2023, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the “consolidated financial statements”).

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2024. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters of the consolidated financial statements for the year ended December 31, 2024, are as follows:

Revenue Recognition

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

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

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

Other Matters

We have also audited the parent company only financial statements of VIA Technologies, Inc. as of and for the years ended December 31, 2024 and 2023 on which we have issued an unmodified opinion.

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2024, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Pan-Fa, Wang and Chin-Chuan Shih.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 11, 2025

Notice to Readers

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

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

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

DECEMBER 31, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

ASSETS	2024		2023	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 15,638,886	44	\$ 10,920,270	46
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	338,197	1	327,182	1
Financial assets at amortized cost - current (Notes 4 and 9)	3,661,985	10	633,726	3
Accounts receivable (Notes 4, 10, 25 and 34)	457,047	1	413,035	2
Other receivables (Notes 4, 10 and 34)	133,483	-	218,315	1
Inventories (Notes 4, 5 and 11)	2,393,646	7	2,350,417	10
Other financial assets - current (Notes 18 and 35)	3,071,024	9	-	-
Other current assets (Note 18)	<u>1,169,408</u>	<u>3</u>	<u>653,636</u>	<u>3</u>
Total current assets	<u>26,863,676</u>	<u>75</u>	<u>15,516,581</u>	<u>66</u>
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	2,014,118	6	1,738,573	8
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	1,974,061	5	1,487,807	6
Financial assets measured at amortized cost - non-current (Notes 4 and 9)	262,464	1	-	-
Investments accounted for using the equity method (Notes 4 and 13)	567,514	2	322,274	1
Property, plant and equipment (Notes 4, 14, 34 and 35)	2,001,612	5	1,968,310	8
Right-of-use assets (Notes 4, 15 and 34)	221,930	1	273,694	1
Investment properties, net (Notes 4, 5, 16 and 35)	1,857,614	5	1,831,972	8
Intangible assets (Notes 4, 17 and 34)	145,542	-	163,339	1
Deferred tax assets (Notes 4 and 27)	109,938	-	106,256	1
Other assets - non-current (Notes 18 and 35)	<u>25,090</u>	<u>-</u>	<u>58,000</u>	<u>-</u>
Total non-current assets	<u>9,179,883</u>	<u>25</u>	<u>7,950,225</u>	<u>34</u>
TOTAL	<u>\$ 36,043,559</u>	<u>100</u>	<u>\$ 23,466,806</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term notes payable (Note 19)	\$ 209,993	1	\$ -	-
Financial liabilities at fair value through profit or loss - current (Notes 4 and 7)	995	-	10,586	-
Contract liabilities - current (Notes 25 and 34)	7,171,568	20	2,613,731	11
Notes and accounts payable (Notes 20 and 34)	1,113,563	3	859,402	4
Other payables (Notes 21 and 34)	1,861,932	5	1,707,119	7
Current tax liabilities (Notes 4 and 27)	304,043	1	260,946	1
Provisions - current (Notes 4 and 22)	132,398	-	270,435	1
Lease liabilities - current (Notes 4, 15 and 34)	70,482	-	47,259	-
Current portion of long-term borrowings (Notes 19 and 35)	160,000	1	60,000	-
Other current liabilities (Notes 21 and 34)	<u>105,511</u>	<u>-</u>	<u>65,254</u>	<u>1</u>
Total current liabilities	<u>11,130,485</u>	<u>31</u>	<u>5,894,732</u>	<u>25</u>
NON-CURRENT LIABILITIES				
Long-term borrowings (Notes 19 and 35)	1,350,000	4	2,139,797	9
Deferred tax liabilities (Notes 4 and 27)	202,944	-	192,910	1
Lease liabilities - non-current (Notes 4, 15 and 34)	93,065	-	160,018	1
Net defined benefit liabilities (Notes 4 and 23)	271,516	1	321,581	1
Other non-current liabilities (Notes 21 and 34)	<u>64,354</u>	<u>-</u>	<u>54,679</u>	<u>-</u>
Total non-current liabilities	<u>1,981,879</u>	<u>5</u>	<u>2,868,985</u>	<u>12</u>
Total liabilities	<u>13,112,364</u>	<u>36</u>	<u>8,763,717</u>	<u>37</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 24)				
Share capital	5,552,960	16	4,991,227	21
Capital collected in advance	2,198	-	4,316	-
Capital surplus	7,285,029	20	1,270,865	6
Retained earnings				
Legal reserve	789,763	2	749,725	3
Special reserve	184,561	1	176,605	1
Unappropriated earnings	6,988,293	19	5,968,159	25
Other equity	<u>692,877</u>	<u>2</u>	<u>116,098</u>	<u>1</u>
Total equity attributable to owners of the Company	21,495,681	60	13,276,995	57
NON-CONTROLLING INTERESTS (Note 24)	<u>1,435,514</u>	<u>4</u>	<u>1,426,094</u>	<u>6</u>
Total equity	<u>22,931,195</u>	<u>64</u>	<u>14,703,089</u>	<u>63</u>
TOTAL	<u>\$ 36,043,559</u>	<u>100</u>	<u>\$ 23,466,806</u>	<u>100</u>

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

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 25 and 34)	\$ 15,910,668	100	\$ 12,639,087	100
OPERATING COSTS (Notes 11, 23, 26 and 34)	<u>11,987,064</u>	<u>75</u>	<u>9,443,755</u>	<u>75</u>
GROSS PROFIT	<u>3,923,604</u>	<u>25</u>	<u>3,195,332</u>	<u>25</u>
OPERATING EXPENSES (Notes 23, 26 and 34)				
Selling and marketing expenses	826,812	5	787,329	6
General and administrative expenses	671,140	4	641,977	5
Research and development expenses	<u>1,989,587</u>	<u>13</u>	<u>1,791,657</u>	<u>14</u>
Total operating expenses	<u>3,487,539</u>	<u>22</u>	<u>3,220,963</u>	<u>25</u>
PROFIT (LOSS) FROM OPERATIONS	<u>436,065</u>	<u>3</u>	<u>(25,631)</u>	<u>-</u>
NON-OPERATING INCOME AND EXPENSES (Notes 13, 26 and 34)				
Interest income	630,275	4	503,770	4
Other income	260,659	2	234,785	2
Other gains and losses	400,800	2	112,911	1
Finance costs	(58,386)	-	(75,118)	(1)
Share of profit or loss of associates	<u>(113,394)</u>	<u>(1)</u>	<u>(29,897)</u>	<u>-</u>
Total non-operating income and expenses	<u>1,119,954</u>	<u>7</u>	<u>746,451</u>	<u>6</u>
PROFIT BEFORE INCOME TAX	1,556,019	10	720,820	6
INCOME TAX EXPENSE (Notes 4 and 27)	<u>(404,830)</u>	<u>(3)</u>	<u>(228,388)</u>	<u>(2)</u>
NET PROFIT FOR THE YEAR	<u>1,151,189</u>	<u>7</u>	<u>492,432</u>	<u>4</u>
OTHER COMPREHENSIVE INCOME AND LOSS (Notes 23 and 24)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans	51,274	1	(10,280)	-
Unrealized gain or loss on investments in equity instruments at fair value through other comprehensive income	(146,577)	(1)	(53,975)	(1)
Income tax relating to items that will not be reclassified subsequently to profit or loss	20,401	-	-	-

(Continued)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translating foreign operations	\$ 673,527	4	\$ (42,480)	-
Share of the other comprehensive income (loss) of associates	<u>3,765</u>	<u>-</u>	<u>(1,430)</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>602,390</u>	<u>4</u>	<u>(108,165)</u>	<u>(1)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 1,753,579</u>	<u>11</u>	<u>\$ 384,267</u>	<u>3</u>
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	\$ 1,066,978	7	\$ 410,602	3
Non-controlling interests	<u>84,211</u>	<u>-</u>	<u>81,830</u>	<u>1</u>
	<u>\$ 1,151,189</u>	<u>7</u>	<u>\$ 492,432</u>	<u>4</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	\$ 1,695,151	11	\$ 308,944	2
Non-controlling interests	<u>58,428</u>	<u>-</u>	<u>75,323</u>	<u>1</u>
	<u>\$ 1,753,579</u>	<u>11</u>	<u>\$ 384,267</u>	<u>3</u>
EARNINGS PER SHARE (Note 28)				
From continuing operations				
Basic	<u>\$ 2.07</u>		<u>\$ 0.82</u>	
Diluted	<u>\$ 2.06</u>		<u>\$ 0.82</u>	

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

(Concluded)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company											
	Share Capital	Capital Collected in Advance	Capital Surplus	Retained Earnings			Exchange Differences on Translating Foreign Operations	Other Equity		Total Equity Attributable to Owners of the Company	Non-controlling Interests	Total Equity
				Legal Reserve	Special Reserve	Unappropriated Earnings		Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	Unearned Employee Benefits			
BALANCE, JANUARY 1, 2023	\$ 4,970,099	\$ 12,037	\$ 1,241,826	\$ 749,725	\$ 910,285	\$ 4,908,847	\$ 266,586	\$ (58,445)	\$ (1,043)	\$ 12,999,917	\$ 1,556,791	\$ 14,556,708
Appropriation of 2022 earnings												
Special reserve	-	-	-	-	(733,680)	733,680	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(74,752)	-	-	-	(74,752)	-	(74,752)
Net profit for the year ended December 31, 2023	-	-	-	-	-	410,602	-	-	-	410,602	81,830	492,432
Other comprehensive loss for the year ended December 31, 2023	-	-	-	-	-	(10,218)	(43,793)	(47,647)	-	(101,658)	(6,507)	(108,165)
Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	-	400,384	(43,793)	(47,647)	-	308,944	75,323	384,267
Change in capital surplus from investments in associates	-	-	7,632	-	-	-	-	-	440	8,072	-	8,072
Share-based payment transaction (Note 29)	-	-	4,356	-	-	-	-	-	-	4,356	-	4,356
Issuance of shares from exercise of employee share options	21,128	(7,721)	25,477	-	-	-	-	-	-	38,884	-	38,884
Changes in percentage of ownership interests in the subsidiary (Note 30)	-	-	(8,733)	-	-	-	-	-	-	(8,733)	19,588	10,855
Recognition of employee share options issued by the subsidiary (Note 29)	-	-	307	-	-	-	-	-	-	307	243	550
Cash dividends distributed by the subsidiary	-	-	-	-	-	-	-	-	-	-	(225,851)	(225,851)
BALANCE AT DECEMBER 31, 2023	4,991,227	4,316	1,270,865	749,725	176,605	5,968,159	222,793	(106,092)	(603)	13,276,995	1,426,094	14,703,089
Appropriation of 2023 earnings												
Legal reserve	-	-	-	40,038	-	(40,038)	-	-	-	-	-	-
Special reserve	-	-	-	-	7,956	(7,956)	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(50,003)	-	-	-	(50,003)	-	(50,003)
Net profit for the year ended December 31, 2024	-	-	-	-	-	1,066,978	-	-	-	1,066,978	84,211	1,151,189
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	51,997	675,000	(98,824)	-	628,173	(25,783)	602,390
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	1,118,975	675,000	(98,824)	-	1,695,151	58,428	1,753,579
Issuance of ordinary shares for cash	550,000	-	5,954,716	-	-	-	-	-	-	6,504,716	-	6,504,716
Change in capital surplus from investments in associates	-	-	51,270	-	-	(844)	-	-	603	51,029	-	51,029
Share-based payment transaction (Note 29)	-	-	482	-	-	-	-	-	-	482	-	482
Issuance of shares from exercise of employee share options	11,733	(2,118)	12,651	-	-	-	-	-	-	22,266	-	22,266
Changes in percentage of ownership interests in the subsidiary (Note 30)	-	-	(5,152)	-	-	-	-	-	-	(5,152)	12,210	7,058
Recognition of employee share options issued by the subsidiary (Note 29)	-	-	197	-	-	-	-	-	-	197	157	354
Cash dividends distributed by the subsidiary	-	-	-	-	-	-	-	-	-	-	(61,375)	(61,375)
BALANCE AT DECEMBER 31, 2024	<u>\$ 5,552,960</u>	<u>\$ 2,198</u>	<u>\$ 7,285,029</u>	<u>\$ 789,763</u>	<u>\$ 184,561</u>	<u>\$ 6,988,293</u>	<u>\$ 897,793</u>	<u>\$ (204,916)</u>	<u>\$ -</u>	<u>\$ 21,495,681</u>	<u>\$ 1,435,514</u>	<u>\$ 22,931,195</u>

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

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	\$ 1,556,019	\$ 720,820
Adjustments for:		
Depreciation expense	240,997	230,242
Amortization expense	119,566	74,558
Net gain on fair value changes of financial assets and liabilities at fair value through profit or loss	(158,083)	(150,680)
Finance costs	58,386	75,118
Interest income	(630,275)	(503,770)
Dividend income	(24,678)	(4,307)
Compensation costs of employee share options	836	4,906
Share of profit or loss of associates	113,394	29,897
Loss on disposal of property, plant and equipment	444	10,334
Reversal of impairment loss on non-financial assets	-	(8,455)
Loss (gain) on changes in fair value of investment properties	55,596	(10,196)
Gain on lease modification	(2,849)	(27)
Changes in operating assets and liabilities		
Accounts receivable	(44,012)	32,610
Other receivables	(4,621)	(14,113)
Inventories	(43,229)	506,698
Other current assets	(515,772)	660,293
Other non-current assets	-	3,086
Contract liabilities	4,557,837	321,183
Notes and accounts payable	254,161	(67,109)
Other payables	160,021	(87,953)
Provisions	(138,037)	(20,351)
Other current liabilities	40,257	5,443
Net defined benefit liabilities	1,209	2,546
Other non-current liabilities	(1,896)	-
Cash generated from operations	5,595,271	1,810,773
Interest received	590,382	463,542
Dividends received	24,678	4,307
Interest paid	(57,851)	(75,261)
Income tax paid	(343,231)	(295,606)
Net cash generated from operating activities	5,809,249	1,907,755
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(632,831)	(469,215)
Purchase of financial assets at amortized cost	(4,493,126)	(1,283,086)
Proceeds from sale of financial assets at amortized cost	1,202,267	752,431
Purchase of financial assets measured at fair value through profit or loss	(2,176,451)	(41,600)

(Continued)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
Proceeds from sale of financial assets at fair value through profit or loss	\$ 2,251,622	\$ 147,018
Purchase of long-term equity investments using the equity method	(304,909)	(101,767)
Payments for property, plant and equipment	(181,608)	(178,097)
Proceeds from disposal of property, plant and equipment	602	3,688
Increase in refundable deposits	(4,871)	(2,030)
Decrease in refundable deposits	1,056	4,245
Payments for intangible assets	(102,269)	(85,726)
Payments for investment properties	-	(271)
Increase in other financial assets	(3,034,178)	-
Decrease in other financial assets	-	18,414
Dividends received from associates	<u>1,069</u>	<u>720</u>
Net cash used in investing activities	<u>(7,473,627)</u>	<u>(1,235,276)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term bills payable	209,993	-
Proceeds from long-term borrowings	750,000	656,000
Repayments of long-term borrowings	(1,440,000)	(1,508,000)
Proceeds from long-term bills payable	-	14,000
Repayments of long-term bills payable	-	(372,000)
Proceeds from guarantee deposits received	15,312	165,468
Refund of guarantee deposits received	(6,300)	(244,154)
Repayment of the principal portion of lease liabilities	(62,310)	(58,935)
Distribution of cash dividends	(50,003)	(74,752)
Proceeds from issuance of ordinary shares	6,504,716	-
Proceeds from exercise of employee share options	22,266	38,884
Partial disposal of interests in the subsidiary without a loss of control	7,058	10,855
Dividends paid to non-controlling interests	<u>(61,375)</u>	<u>(225,851)</u>
Net cash generated from (used in) financing activities	<u>5,889,357</u>	<u>(1,598,485)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES		
	<u>493,637</u>	<u>(4,020)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,718,616	(930,026)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>10,920,270</u>	<u>11,850,296</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 15,638,886</u>	<u>\$ 10,920,270</u>

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

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
VIA Technologies, Inc.

Opinion

We have audited the accompanying parent company only financial statements of VIA Technologies, Inc. (the “Company”), which comprise the parent company only balance sheets as of December 31, 2024 and 2023, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the “financial statements”).

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2024. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters of the parent company only financial statements for the year ended December 31, 2024, are as follows:

Evaluation of Profit and Loss Recognition of Investments in Subsidiaries Accounted for Using the Equity Method - Revenue Recognition of Specific Customers

As stated in Note 11 to the accompanying financial statements, as of December 31, 2024, the carrying amount of the investment in VIA Next Technologies, Inc. (VIA Next) accounted for using the equity method is NT\$1,575,508 thousand, representing 6% of the Company's assets. For the year ended December 31, 2024, the amount of profit accounted for using the equity method is NT\$1,242,947 thousand, representing 116% of the Company's total profit before income tax. We identified the financial position and performance of VIA Next to have material impact on the Company's financial statements.

Revenue from the sale of goods of VIA Next is recognized when significant risks and control are transferred to the customers. Technical service revenue is recognized when the performance obligation of services is fulfilled, and the amount of revenue can be reasonably measured. Since revenue from specific customers is material to the profit or loss accounted for using the equity method, we considered the relevant recognition of revenue a key audit matter.

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

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

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

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

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

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

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

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2024, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Pan-Fa Wang and Chin-Chuan Shih.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 11, 2025

Notice to Readers

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

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

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY BALANCE SHEETS DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024		2023	
ASSETS	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 4,151,657	15	\$ 839,284	5
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	296,943	1	322,721	2
Financial assets at amortized cost - current (Notes 4 and 8)	1,967,100	7	30,705	-
Accounts receivable, net (Notes 4, 9, 23 and 32)	192,408	1	104,048	1
Other receivables (Notes 4, 9 and 32)	30,896	-	9,426	-
Inventories (Notes 4, 5 and 10)	1,937,741	7	1,506,486	8
Other financial assets - current (Notes 16 and 33)	585,788	2	-	-
Other current assets (Note 16)	<u>140,921</u>	<u>1</u>	<u>85,602</u>	<u>-</u>
Total current assets	<u>9,303,454</u>	<u>34</u>	<u>2,898,272</u>	<u>16</u>
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	326,752	1	279,688	1
Investments accounted for using the equity method (Notes 4 and 11)	15,996,861	58	13,537,949	73
Property, plant and equipment (Notes 4, 12, 32 and 33)	990,949	4	934,552	5
Right-of-use assets (Notes 4 and 13)	9,579	-	19,792	-
Investment properties, net (Notes 4, 5, 14 and 33)	927,785	3	985,896	5
Intangible assets (Notes 4 and 15)	3,365	-	4,320	-
Other non-current assets - other (Notes 16 and 33)	<u>11,773</u>	<u>-</u>	<u>8,770</u>	<u>-</u>
Total non-current assets	<u>18,267,064</u>	<u>66</u>	<u>15,770,967</u>	<u>84</u>
TOTAL	<u>\$ 27,570,518</u>	<u>100</u>	<u>\$ 18,669,239</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Financial liabilities at fair value through profit or loss - current (Notes 4 and 7)	\$ 995	-	\$ 10,586	-
Contract liabilities - current (Notes 23 and 32)	2,055,509	7	832,999	5
Accounts payable (Notes 18 and 32)	1,002,315	4	652,798	4
Other payables (Notes 19 and 32)	957,316	4	907,682	5
Current tax liabilities (Notes 4 and 25)	19,683	-	50,231	-
Provisions - current (Notes 4 and 20)	80,810	-	247,379	1
Lease liabilities - current (Notes 4 and 13)	6,541	-	10,390	-
Current portion of long-term borrowings (Notes 17 and 33)	160,000	1	60,000	-
Other current liabilities (Note 19)	<u>29,598</u>	<u>-</u>	<u>8,294</u>	<u>-</u>
Total current liabilities	<u>4,312,767</u>	<u>16</u>	<u>2,780,359</u>	<u>15</u>
NON-CURRENT LIABILITIES				
Long-term borrowings (Notes 17 and 33)	1,350,000	5	2,139,797	11
Deferred tax liabilities (Notes 4 and 25)	138,982	-	137,180	1
Lease liabilities - non-current (Notes 4 and 13)	2,942	-	8,830	-
Net defined benefit liabilities (Notes 4 and 21)	266,966	1	318,443	2
Other non-current liabilities (Notes 19 and 32)	<u>3,180</u>	<u>-</u>	<u>7,635</u>	<u>-</u>
Total non-current liabilities	<u>1,762,070</u>	<u>6</u>	<u>2,611,885</u>	<u>14</u>
Total liabilities	<u>6,074,837</u>	<u>22</u>	<u>5,392,244</u>	<u>29</u>
EQUITY (Note 22)				
Share capital	5,552,960	20	4,991,227	27
Advance receipts for share capital	2,198	-	4,316	-
Capital surplus	7,285,029	26	1,270,865	7
Retained earnings				
Legal reserve	789,763	3	749,725	4
Special reserve	184,561	1	176,605	1
Unappropriated earnings	6,988,293	25	5,968,159	32
Other equity	<u>692,877</u>	<u>3</u>	<u>116,098</u>	<u>-</u>
Total equity	<u>21,495,681</u>	<u>78</u>	<u>13,276,995</u>	<u>71</u>
TOTAL	<u>\$ 27,570,518</u>	<u>100</u>	<u>\$ 18,669,239</u>	<u>100</u>

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

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 23 and 32)	\$ 5,730,640	100	\$ 5,078,365	100
OPERATING COSTS (Notes 10, 21, 24 and 32)	<u>(4,819,788)</u>	<u>(84)</u>	<u>(4,248,888)</u>	<u>(84)</u>
GROSS PROFIT	910,852	16	829,477	16
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES	(3,338)	-	(3,142)	-
REALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES	<u>3,142</u>	<u>-</u>	<u>17,542</u>	<u>1</u>
REALIZED GROSS PROFIT	<u>910,656</u>	<u>16</u>	<u>843,877</u>	<u>17</u>
OPERATING EXPENSES (Notes 21, 24 and 32)				
Selling and marketing expenses	(159,708)	(3)	(169,037)	(3)
General and administrative expenses	(475,469)	(8)	(474,382)	(10)
Research and development expenses	<u>(581,476)</u>	<u>(10)</u>	<u>(495,540)</u>	<u>(10)</u>
Total operating expenses	<u>(1,216,653)</u>	<u>(21)</u>	<u>(1,138,959)</u>	<u>(23)</u>
LOSS FROM OPERATIONS	<u>(305,997)</u>	<u>(5)</u>	<u>(295,082)</u>	<u>(6)</u>
NON-OPERATING INCOME AND EXPENSES (Notes 11, 14, 24 and 32)				
Interest income	84,738	2	20,075	-
Other income	56,199	1	74,929	2
Other gains and losses	246,375	4	6,615	-
Finance costs	(46,573)	(1)	(68,510)	(1)
Share of profit of subsidiaries and associates	<u>1,036,474</u>	<u>18</u>	<u>702,146</u>	<u>14</u>
Total non-operating income and expenses	<u>1,377,213</u>	<u>24</u>	<u>735,255</u>	<u>15</u>
PROFIT BEFORE INCOME TAX	1,071,216	19	440,173	9
INCOME TAX EXPENSE (Notes 4 and 25)	<u>(4,238)</u>	<u>-</u>	<u>(29,571)</u>	<u>(1)</u>
NET PROFIT FOR THE YEAR	<u>1,066,978</u>	<u>19</u>	<u>410,602</u>	<u>8</u>

(Continued)

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME AND LOSS (Notes 21 and 22)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans	\$ 52,633	1	\$ (10,139)	-
Share of remeasurement of defined benefit plans of subsidiaries	(636)	-	(79)	-
Share of the other comprehensive loss of subsidiaries accounted for using the equity method	(98,824)	(2)	(47,647)	(1)
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translating foreign operations	674,984	12	(43,808)	(1)
Share of the other comprehensive income of associates accounted for using the equity method	<u>16</u>	<u>-</u>	<u>15</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>628,173</u>	<u>11</u>	<u>(101,658)</u>	<u>(2)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 1,695,151</u>	<u>30</u>	<u>\$ 308,944</u>	<u>6</u>
EARNINGS PER SHARE (Note 26)				
From continuing operations				
Basic	<u>\$ 2.07</u>		<u>\$ 0.82</u>	
Diluted	<u>\$ 2.06</u>		<u>\$ 0.82</u>	

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

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)

	Share Capital	Capital Collected in Advance	Capital Surplus	Retained Earnings			Exchange Differences on Translating Foreign Operations	Other Equity	Unearned Employee Benefits	Total Equity
				Legal Reserve	Special Reserve	Unappropriated Earnings		Unrealized Loss on Financial Assets at Fair Value Through Other Comprehensive Income		
BALANCE AT JANUARY 1, 2023	\$ 4,970,099	\$ 12,037	\$ 1,241,826	\$ 749,725	\$ 910,285	\$ 4,908,847	\$ 266,586	\$ (58,445)	\$ (1,043)	\$ 12,999,917
Appropriation of 2022 earnings										
Special reserve	-	-	-	-	(733,680)	733,680	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(74,752)	-	-	-	(74,752)
Net profit for the year ended December 31, 2023	-	-	-	-	-	410,602	-	-	-	410,602
Other comprehensive loss for the year ended December 31, 2023	-	-	-	-	-	(10,218)	(43,793)	(47,647)	-	(101,658)
Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	-	400,384	(43,793)	(47,647)	-	308,944
Changes in capital surplus from investments in associates	-	-	7,632	-	-	-	-	-	440	8,072
Share-based payment transaction (Note 27)	-	-	4,356	-	-	-	-	-	-	4,356
Issuance of employee share options	21,128	(7,721)	25,477	-	-	-	-	-	-	38,884
Changes in percentage of ownership interests in the subsidiary (Note 28)	-	-	(8,733)	-	-	-	-	-	-	(8,733)
Recognition of employee share options issued by the subsidiary	-	-	307	-	-	-	-	-	-	307
BALANCE AT DECEMBER 31, 2023	4,991,227	4,316	1,270,865	749,725	176,605	5,968,159	222,793	(106,092)	(603)	13,276,995
Appropriation of 2023 earnings										
Legal reserve	-	-	-	40,038	-	(40,038)	-	-	-	-
Special reserve	-	-	-	-	7,956	(7,956)	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(50,003)	-	-	-	(50,003)
Net profit for the year ended December 31, 2024	-	-	-	-	-	1,066,978	-	-	-	1,066,978
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	51,997	675,000	(98,824)	-	628,173
Total comprehensive income (loss) income for the year ended December 31, 2024	-	-	-	-	-	1,118,975	675,000	(98,824)	-	1,695,151
Changes in capital surplus from investments in associates	-	-	51,270	-	-	(844)	-	-	603	51,029
Issuance of ordinary shares for cash	550,000	-	5,954,716	-	-	-	-	-	-	6,504,716
Share-based payment transaction (Note 27)	-	-	482	-	-	-	-	-	-	482
Issuance of employee share options	11,733	(2,118)	12,651	-	-	-	-	-	-	22,266
Changes in percentage of ownership interests in the subsidiary (Note 28)	-	-	(5,152)	-	-	-	-	-	-	(5,152)
Recognition of employee share options issued by the subsidiary	-	-	197	-	-	-	-	-	-	197
BALANCE AT DECEMBER 31, 2024	<u>\$ 5,552,960</u>	<u>\$ 2,198</u>	<u>\$ 7,285,029</u>	<u>\$ 789,763</u>	<u>\$ 184,561</u>	<u>\$ 6,988,293</u>	<u>\$ 897,793</u>	<u>\$ (204,916)</u>	<u>\$ -</u>	<u>\$ 21,495,681</u>

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

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	\$ 1,071,216	\$ 440,173
Adjustments for:		
Depreciation expense	34,997	37,948
Amortization expense	5,225	5,559
Net (gain) loss on fair value changes of financial assets and liabilities at fair value through profit or loss	(31,963)	32,701
Finance costs	46,573	68,510
Interest income	(84,738)	(20,075)
Dividend income	(4,555)	(3,396)
Compensation costs of employee share options	482	4,356
Share of profit of subsidiaries and associates	(1,036,474)	(702,146)
Unrealized gain on transactions with subsidiaries	3,338	3,142
Realized gain on transactions with subsidiaries	(3,142)	(17,542)
(Gain) loss on changes in fair value of investment properties	(9,463)	15,026
Gain on lease modification	-	(27)
Changes in operating assets and liabilities		
Accounts receivable	(88,360)	46,083
Other receivables	5,022	30,235
Inventories	(431,255)	110,294
Other current assets	(55,319)	19,577
Contract liabilities	1,222,510	432,204
Notes payable and accounts payable	349,517	(133,486)
Other payables	50,375	(19,238)
Provisions	(166,569)	(34,844)
Other current liabilities	21,304	(7,431)
Net defined benefit liabilities	1,156	2,487
Other non-current liabilities	(1,896)	-
Cash generated from operations	897,981	310,110
Interest received	58,246	19,362
Dividends received	4,555	3,396
Interest paid	(46,582)	(68,653)
Income tax paid	(32,984)	(127,472)
Net cash generated from operating activities	881,216	136,743
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	(1,967,100)	(30,705)
Proceeds from sale of financial assets at amortized cost	30,705	-
Purchase of financial assets measured at fair value through profit or loss	(935,000)	-
Proceeds from sale of financial assets at fair value through profit or loss	936,086	-
Purchase of long-term equity investments using the equity method	(882,169)	(89,180)
Payments for property, plant and equipment	(16,052)	(18,712)

(Continued)

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
Increase in refundable deposits	\$ (3,003)	\$ -
Decrease in refundable deposits	-	46
Payments for intangible assets	(3,089)	(1,763)
Payments for investment properties	-	(271)
Increase in other financial assets	(585,788)	-
Decrease in other financial assets	-	583
Dividends received from subsidiaries	<u>81,149</u>	<u>1,090,404</u>
Net cash (used in) generated from investing activities	<u>(3,344,261)</u>	<u>950,402</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term borrowings	750,000	656,000
Repayments of long-term borrowings	(1,440,000)	(1,508,000)
Proceeds from long-term bills payable	-	14,000
Repayments of long-term bills payable	-	(372,000)
Proceeds from guarantee deposits received	497	-
Refund of guarantee deposits received	(3,056)	(954)
Repayment of the principal portion of lease liabilities	(9,002)	(9,459)
Distribution of cash dividends	(50,003)	(74,752)
Proceeds from issuance of ordinary shares	6,504,716	-
Proceeds from exercise of employee share options	<u>22,266</u>	<u>38,884</u>
Net cash generated from (used in) financing activities	<u>5,775,418</u>	<u>(1,256,281)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,312,373	(169,136)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>839,284</u>	<u>1,008,420</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 4,151,657</u>	<u>\$ 839,284</u>

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

VIA Technologies, Inc.
2024
Table of Earnings Distribution

Currency:NTD

Items	Amount
Net Profit of 2024	1,066,977,254
Add: Remeasurements of defined benefit plans recognized in retained earnings	51,997,869
Less: Adjustment of retained earnings for investments using the equity method	(842,908)
Less: Legal reserve (10%)	(111,813,222)
Add: Revise special reserve	57,815,936
Earnings in 2024 available for distribution	1,064,134,929
Add: Unappropriated retained earnings of previous years	5,870,160,513
Retained earnings available for distribution as of December 31, 2024	6,934,295,442
Distribution item:	
Less: Cash dividend (NTD 0.2 per share)	(111,120,188)
Retained earnings at the end of the period	6,823,175,254

Note: The number of shares for cash dividends is calculated on the basis of the actual number of outstanding shares 555,600,941 as of April 22, 2025.

Chairman: Wenchi Chen

CEO: Wenchi Chen

Chief Accountant: Bao-Huei Chen

Attachment 5
2024 Remuneration to Directors

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 (%)		Remuner-ation received from investee enterprises other than subsidiaries or from the parent company
		Base compensation (A)		Retirement pay and pension (B)		Director profit-sharing compensation (C)		Expenses and perquisites (D)				Salary, rewards, and special disbursements (E)		Retirement pay and pension (F)		Employee profit-sharing compensation (G)						
		The Com-pany	All Consolidated Entities	The Com-pany	All Consolidated Entities	The Com-pany	All Consolidated Entities	The Com-pany	All Consolidated Entities	The Com-pany	All Consolidated Entities	The Com-pany	All Consolidated Entities	The Com-pany	All Consolidated Entities	The Company		All Consolidated Entities		The Company	All Consolidated Entities	
																Cash	Stock	Cash	Stock			
Chairman & President	Wenchi Chen	0	0	0	0	0	0	0	0	0 0%	0 0%	0	0	0	0	0	0	0	0	0 0%	0 0%	None
Director	Cher Wang	0	0	0	0	0	0	0	0	0 0%	0 0%	0	0	0	0	0	0	0	0	0 0%	0 0%	None
Director & Senior VP	Tzumu Lin	0	0	0	0	0	0	0	0	0 0%	0 0%	0	3,100	0	0	0	0	0	0	0 0%	3,100 0.291%	None
Director	Qun-Mao Liu	0	0	0	0	100	100	60	60	160 0.015%	160 0.015%	0	0	0	0	0	0	0	0	160 0.015%	160 0.015%	None
Independent Director	Ti-Hsiang Wei	240	240	0	0	360	360	80	80	680 0.064%	680 0.064%	0	0	0	0	0	0	0	0	680 0.064%	680 0.064%	None
Independent Director	Wei-The Hsu	240	240	0	0	360	360	60	60	660 0.062%	660 0.062%	0	0	0	0	0	0	0	0	660 0.062%	660 0.062%	None
Independent Director	Chong-Zen Hsieh(Note1)	240	240	0	0	360	360	60	60	660 0.062%	660 0.062%	0	0	0	0	0	0	0	0	660 0.062%	660 0.062%	None
Independent Director	Kou-Sheng Tseng(Note1)	240	240	0	0	360	360	60	60	660 0.062%	660 0.062%	0	0	0	0	0	0	0	0	660 0.062%	660 0.062%	None
Independent Director	Wen-Yuen Ken (Note2)	0	0	0	0	0	0	0	0	0 0%	0 0%	0	3,100	0	0	0	0	0	0	0 0%	3,100 0.291%	None
*The remuneration of the independent directors of the Company includes the carriage and attendance fees for board meetings, fixed compensation for serving on functional committees, and director's remuneration as provided for in the Company's Articles of Incorporation. The aforementioned fixed remuneration amount is based on the Company's remuneration committee with reference to industry standards and individual directors' time investment 、responsibilities and other factors, which was approved by the Board of Directors. * Remuneration paid to directors by all consolidated entities for services (such as nonemployee consultants and others) other than disclosed in the table above: None * Compensation information disclosed in this statement differs from the concept of income under the Income Tax Act. This statement is intended to provide information disclosure and not tax-related information.																						

VIA Technologies Inc.
Comparison Table of Amended Articles of Incorporation

Amended Version	Original Version	Description
<p>Article 6:</p> <p>The authorized capital of the Company is NT\$20 billion, which is divided into 2 billion shares, with a par value NT\$10 per share. The Board is authorized to issue shares <u>in installments</u> as need. Which NT\$1.2 billion divided into 120 million shares with a value per share of NT\$10, is reserved and will be used for issuing employee stock options.</p>	<p>Article 6:</p> <p>The authorized capital of the Company is NT\$20 billion, which is divided into 2 billion shares, with a par value NT\$10 per share. The Board is authorized to issue shares as need. Which NT\$1.2 billion divided into 120 million shares with a value per share of NT\$10, is reserved and will be used for issuing employee stock options.</p>	<p>In accordance with the Article 156 of Company Act</p>
<p>Article 20:</p> <p>If the Company is profitable in the current fiscal year, no less than 5% shall be allocated as employees' compensation <u>(of which shall be allocated no less than 3% for non-executive employees)</u> 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 following is omitted.)</p>	<p>Article 20:</p> <p>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 following is omitted.)</p>	<p>In accordance with the amendments to the Securities and Exchange Act and the Financial Supervisory Commission's letter of interpretation, make amendments.</p>
<p>Article 23:</p> <p>These Articles of Incorporation were drawn up on September 16, 1992. 1st amendment on January 4, 1994 Omitted...</p>	<p>Article 23:</p> <p>These Articles of Incorporation were drawn up on September 16, 1992. 1st amendment on January 4, 1994 Omitted...</p>	<p>Add amendment date</p>

Amended Version	Original Version	Description
22nd amendment on June 17, 2022 23rd amendment on June 16, 2023 <u>24rd amendment on June 20, 2025</u>	22nd amendment on June 17, 2022 23rd amendment on June 16, 2023	

VIA Technologies, Inc.

List of Candidates for Directors and Independent Directors

No.	Nominee Category	Name	Selected Education/Experience	Current Positions	Served as an independent director for three consecutive terms
1	Director	Wenchi Chen	MSCS, California Institute of Technology President, Symphony Laboratories.	*President and General Manager, 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.	N/A
2	Director	Cher Wang	Bachelor in Economics, University of California, Berkeley GM of the PC Division, First International Computer, Inc. (FIC) Chairwoman, VIA Technologies, Inc.	*Director, VIA Technologies, Inc. *Chairwoman and General Manager, HTC Corporation *Director (Representative), H.T.C. (B.V.I) Corp. *Director (Representative), HTC I 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.	N/A

3	director	Tzumu Lin	Ph.D. in Computer Science, California Institute of Technology Director of Engineering, GCH system Inc.	*Director, VIA Technologies, Inc. *Director and Senior Vice President, VIA Technologies, Inc. *Director (Representative), VIA Labs, Inc.	N/A
4	Director	Qun-Mao Liu	Master of Divinity, Fuller Theological Seminary Bachelor in Computer Science, Soochow University Pastor, Bread of Life Christian Church in Taipei	*Director, VIA Technologies, Inc. *Pastor, Bread of Life Christian Church in Shilin	N/A
5	Independent Director	Wei-Teh Hsu	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	*Independent Director, VIA Technologies, Inc. *Senior Consultant, AMA China	Yes (Note1)
6	Independent Director	Ti-Hsiang Wei	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	*Independent Director, VIA Technologies, Inc. *Director, Giraffe Cultural Enterprises Inc. *Chairman, Christian Culture Exchange Association *Chairman, the Chinese Christian Corporate Today Media Development Association	No
7	Independent Director	Chong-Zen Hsieh	Bachelor of Industrial Engineering, Feng Chia University President, Golden Bridge Electech Inc. President, VIA Optical Solution Special Assistant to President, VIA Technologies, Inc. Chairman, Medical Instrument Technology CO., Ltd. Founder & Chairman, Countenance Biotech Inc.	*Independent Director, VIA Technologies, Inc.	No
8	Independent Director	Kou-Sheng Tseng	Bachelor of Industrial Education, Normal University Sales Director, American Kodak Corporation. Managing Director, Achelis Taiwan Co., Limited Independent Director, Chander Electronics Corp.	*Independent Director, VIA Technologies, Inc. *Chairman & CEO, Gabriel Broadcasting Foundation *Chairman & CEO, GOOD TV Broadcasting Corp.	No

Note1: Mr. Wei-Teh Hsu has extensive management experience and industry expertise, so he will continue to serve as an independent director for a fourth term, hoping to leverage his expertise to assist the company develop.
More than half of the Company's independent directors have served for no more than three consecutive terms.