Stock Code: 7821

MITAC DIGITAL TECHNOLOGY CORP.

2026 Annual Meeting of Shareholders

Handbook

The original of this handbook is written in Chinese language. If there is any discrepancy between the Chinese version and this English translation, the Chinese version shall prevail.

May 28, 2026

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MiTAC Digital Technology Corporation

2026 Annual Meeting of Shareholders Agenda

Date/Time: May 28, 2026, (Thursday) 10:00 a.m.

Location: 1F., No. 202, Wenhua 2nd Rd., Guishan Dist., Taoyuan City, Taiwan

Meeting type: Physical shareholders' meeting

1. Call the Meeting to Order
2. Chairman Remarks
3. Matters to Report

   No. 1: 2025 Business Report

   No. 2: Audit Committee's Review Report

   No. 3: Status reports of 2025 Employees and Directors Compensation Distribution

   No. 4: Distribution of Cash Dividends from 2025 Profits
4. Matters for Adoption

   No. 1: Adoption of the 2025 Business Report and Financial Statements

   No. 2: Adoption of the Proposal for Distribution of 2025 Profits
5. Matters for Discussion: Proposal for Issuance of Employee Restricted Stock Awards
6. Questions and Motions
7. Adjournment

Matters to Report

No. 1

Proposal: 2025 Business Report.

Explanation: Please refer to Attachment 1.

No. 2

Proposal: Audit Committee's Review Report on various 2025 statements and related reports.

Explanation: Please refer to Attachment 2.

No. 3

Proposal: Status reports of 2025 employees and directors compensation distribution.

Explanation: a.According to Article 25 of the Articles of Incorporation, when the Company has a profit for any fiscal year, the Company shall allocate at least 0.1% of the profit as bonus to be issued to its employees and not in excess of 1% of the profit as compensation to directors of the Company.

b.The board resolved that the amounts of compensation distribution, in cash form, to the employees and directors for 2025 are NTD 18,783,465 and NTD 2,700,000, respectively.

No. 4

Proposal: Distribution of cash dividends from 2025 Profits.

Explanation: a.Pursuant to Article 240, Section 5 of the Company Act and Article 25, Section 3 of the Company's Articles of Incorporation, in circumstances where dividends are distributed in cash, the Board is authorized to determine the distribution and shall report it to the Shareholders' Meeting.

b.The Board has approved the appropriation of cash dividends of NTD 218,826,600 at NTD 2.0 per share. The cash distribution date is on April 23, 2026.

Matters for Adoption

No. 1 (Proposed by the Board of Directors)

Proposal: Adoption of the 2025 Business Report and Financial Statements.

Explanation: a.2025 Business Report and Financial Statements have been reviewed by the Audit Committee and approved by the board of directors. For the related Business Report and Financial Statements, please refer to Attachments 1 and 3.

b.Adoption is respectively requested.

Resolution:

No. 2 (Proposed by the Board of Directors)

Proposal: Adoption of the Proposal for Distribution of 2025 Profits.

Explanation: a.2025 earnings after taxed is NTD 327,247,802, have been reviewed by the Audit Committee, and approved by the board of directors. The Profit Distribution Table is listed as follows.

Profit Distribution Table

Year 2025

Unit: NTD

Item	Amount	
Beginning retained earnings		32,378,083
(a) Add: Profit for the year Less: Other comprehensive income (Less)-actuarial income on defined benefit plans Total earnings after-tax for the current period and other items adjusted to the undistributed earnings	327,247,802 (915,391)	326,332,411
(b) Less: Legal reserve		(32,633,241)
Distributable net profit		326,077,253
(c) Distribution items： Cash Dividends to Shareholders ($2.0 per share) (Remark 1)		(218,826,600)
Unappropriated retained earnings		107,250,653
Remark 1: Pursuant to Article 240, Section 5 of the Company Act and Article 25, Section 3 of the Company's Articles of Incorporation, the distribution of cash dividends is determined by the Board of Directors and such matter is listed in the Motion 4 of the Shareholders' Meeting.		

b.The allotment of shares in the above table is based on the number of shares qualified to the allotment, i.e., 109,413,300 shares on January 31, 2026.

c.The calculation of the cash dividend is based on the proportion of shareholdings up to the round unit of a New Taiwan dollar. Any value less than one NTD will be rounded off. The sum of any such round-off will be recognized as the other income of the Company.

d.Adoption is respectively requested.

Resolution:

Matters for Discussion

(Proposed by the Board of Directors)

Proposal: Proposal for Issuance of Employee Restricted Stock Awards.

Explanation: a.To attract and retain key personnel, motivate employees, and enhance cohesion thereby creating value for both the Company and its shareholders, the Company proposes to issue restricted stock awards (the "RSAs") in accordance with Section 9, Article 267 of the Company Act and the relevant provisions of the "Regulations Governing the Offering and Issuance of Securities by Issuers" (hereinafter referred to as the "Regulations") promulgated by the Financial Supervisory Commission.

b.Total issuance amount: A total of 1,000,000 common shares as restricted stock awards will be issued, with a par value of NT$10 per share, for a total amount of NT$10,000,000. The issuance of RSAs shall be filed with the competent authority, in one or multiple tranches, within one year from the date of the shareholders' meeting resolution. Following receipt of the effective notice of such filing issued by the competent authority, the RSAs may be issued in one or multiple tranches, within two years from the date of such notice, depending on the Company's actual needs.

c. The issuance terms and conditions, employee eligibility criteria and the number of shares to be allocated, the necessity of issuing the restricted stock awards, the amount to be recognized as expenses, the dilution effect on the Company's earnings per share, and other matters affecting shareholders' equity interests, as well as the restrictions on shareholders' rights attached to such shares prior to vesting after allocation to employees, are set forth in Attachment 4.

d. The rules governing this issuance of restricted employee shares are set forth in Attachment 5.

e. Upon issuance of restricted stock awards, the shares allocated to employees shall be placed in trust custody immediately.

f. Upon approval by the annual general shareholders' meeting and the effective filing with the competent authority, the Chairman is authorized to determine the actual issuance date and related matters. In the event of any amendments required due to changes in laws and regulations, instructions from the competent authority during its review, or other circumstances, as well as any other matters not specified herein, the Chairman is fully authorized to handle such matters.

g. Approval is respectively requested.

Resolution:

Questions and Motions

Adjournment

Attachment 1

MiTAC Digital Technology Corporation
2025 Business Report

Reflecting on 2025, the global political and economic landscape turbulence stirred by Trump 2.0 and shifting geopolitical forces brought about a new round of restructuring in the international trade and economic order. In an increasingly uncertain environment, the technology industry stepped up efforts to strengthen supply chain resilience by enhancing regional integration and delivery capabilities to better respond to rapidly changing market conditions. As inflation eases and major economies enter a rate-cutting cycle, global liquidity is expected to return, gradually supporting a recovery in market confidence. At the same time, the rapid expansion of AI applications and the rising demand for enterprise digital transformation are driving industries to accelerate innovation, ushering in a new wave of growth momentum.

Overall, the year was marked by both turbulence and breakthroughs. MiTAC Digital Technology Corp. continued to grow in the smart connectivity and automotive electronics sectors and successfully secured several large-scale projects in the United States, Europe, and Japan, which drove both its revenue and profitability. Guided by its passion, innovation, execution, and professionalism together with corporate resilience, MiTAC Digital Technology Corp. has steadily moved forward amid a changing environment, demonstrating a forward-looking, sustainable business strategy. The following outlines the Operation Performance of 2025 and Prospects of 2026:

The Operating Performance for 2025

In 2025, MiTAC Digital Technology Corp. reported a consolidated revenue of NT$8.33 billion, an increase of approximately 19% from NT$6.983 billion in the previous year. Net income attributable to the parent company was NT$0.327 billion, up approximately 91% year over year. Earnings per share was NT$2.99. Overall, profitability and financial performance improved compared to the prior year. As the Company does not disclose its financial forecasts, no budget achievement information is presented.

The Company continues to focus on technological innovation. In 2025, R&D expenses accounted for approximately 9.6% of consolidated net revenue. In the areas of smart connectivity, edge AI, and automotive electronics, the Company leverages its expertise in multi-architecture design and dual platform development capability to deeply integrate optical and AI technologies, providing customers with comprehensive solutions spanning hardware, software, platforms, and end applications.

Honors and Innovations

1. MiTAC Digital Technology Corp.'s shares were publicly offered on March 21, 2025, listed on the Emerging Stock Market on March 31, 2025, and the listing application approved by the Board of the TWSE on December 16, 2025.
2. Through ODM projects, The smart retail (POS) systems of MiTAC Digital Technology Corp. have successfully entered the largest retail chain in the United States and the largest convenience store chain in Japan.
3. The automotive dashcam OEM business has entered the top three brand manufacturers in terms of market share in Japan.
4. The connected dashcams have been integrated into usage-based insurance (UBI) applications across Japan’s top three auto insurance markets.
5. The intelligent connected dashcam (AI connected drive recorder) has been adopted by Japan’s largest taxi-hailing platform.
6. The edge AI devices successfully penetrated Japan’s retail channels, strengthening its footprint in the smart retail sector.
7. The HMI/Panel PC products have passed heavy industrial certification and have entered mass production.
8. MiVue R880WD electronic rearview mirror dashcam and MiVue MP30 GPS motorcycle dashcam received the 2025 iF Design Award.

R&D Results

1. Launched a motorcycle dashcam with CarPlay support, featuring enhanced image quality. The display can also function as an electronic rearview mirror, enabling riders to monitor rear traffic conditions in real time while riding.
2. The Mio rearview mirror-type dashcam, MiVue R888W4, features a four-channel camera system equipped with high-sensitivity sensors and high-speed storage design, delivering stable and detailed image quality.
3. VisionMax digital fleet management platform has been introduced as a subscription based service in North America, Europe, and the Australia–New Zealand markets, driving continued revenue growth and demonstrating the company’s integrated hardware–software capabilities to deliver comprehensive solutions.
4. The introduced an upgraded in-vehicle video management solution integrated with the MioWORK F840 tablet. In addition to navigation and dispatch functions, it also acts as a display for multi-channel video, helping drivers stay aware of their surroundings in real time and reduce blind spots and potential driving errors.
5. MiTAC Digital Technology Corp. showcased its comprehensive portfolio of automotive electronics, fleet management solutions, and full-range Edge AI

products at Automotive World Japan, Taipei AMPA, and embedded world Exhibition & Conference in Nuremberg, Germany.

6. Launched the ME2, incorporating Dual LAN ports, pocket-sized design, allowing for flexible deployment in limited spaces and delivering high reliability in data transmission along with real-time analytics capabilities.

The Operating Prospects for 2026

2026 is expected to remain a year of uncertainty. As the global economy continuing to grow at a moderate pace, the industry expects to face numerous challenges, such as the "America First" policy under Trump's administration, the ongoing geopolitical tensions, rising sovereign debt pressures, and imbalances in key component supply. As the U.S.–Taiwan tariff negotiations conclude, the Group is moving forward with capacity expansion in Asia and North America, while maintaining a flexible and steady approach to supply chain management and, at the same time, strengthening its focus on regionalized production and localized customer support to enhance delivery capabilities and further enhance customer satisfaction.

Benefiting from the rapid AI technology development, growth momentum remains strong across generative AI, autonomous driving, AIoT, and edge computing. TheCompany's operating plan, annual business priorities and future outlook are outlined below:

MiTAC Digital Technology Corp. continues to focus on technology innovation, market penetration and application development. As the global market for commercial fleet management solutions continues to grow, self-developed onboard cameras and backend management systems, as well as integrated hardware–software solutions, foresee steady growth. In the AIoT and intelligent connectivity sector, the rapid growth of the Edge AI market has prompted MiTAC Digital Technology Corp. to actively pursue cross-domain product development collaborations and develop differentiated products with strong market positioning. These solutions address diverse application needs across smart manufacturing, intelligent transportation, smart retail, and more. MiTAC Digital Technology Corp. has the development capabilities across both Intel x86 and ARM architectures, enabling the design of a wide range of industrial intelligent devices that support Windows, Android, Linux, or RTOS platforms. Drawing on its expertise in optics, imaging AI, and connectivity, the company delivers differentiated solutions that underpin long-term growth and profitability.

Corporate Sustainability

MiTAC Digital Technology Corp. established a clear blueprint for emissions reduction and continuing to promote its short-, mid-, and long-term emissions reduction plans. Increased the proportion of renewable energy, while enhancing overall energy efficiency. MiTAC Digital Technology Corp. worked with a professional forestry team, helping mitigate global warming, conserve water resources, and support biodiversity.

In response to the rise of AI, the Company is proactively adopting AI-driven automation to streamline production and sales and enhance operational efficiency. In the areas of risk management and cybersecurity, internal awareness and participation in cybersecurity practices and drills have evolved into an organizational effort.

The Company continues to enhance employee care and well-being, embedding sustainability into its corporate culture. Looking ahead, MiTAC Digital Technology Corp. will continue to promote the digital transformation of the Company, providing smart integration services and operation strategies to support steady growth and profitability.

We wish you good health and great fortune.

Chairman: Ho, Jhi-Wu
President: Chang, Le-Chun
Chief Accountant: Cheng, Hsiao-Wen

Attachment 2

MiTAC Digital Technology Corporation

Audit Committee's Review Report

2025 financial statements (January 1, 2025 to December 31, 2025) of MiTAC Digital Technology Corporation are prepared by the board of directors and audited by Liu, Chien-Yu and Chiang, Cheng-Han, CPAs, PricewaterhouseCoopers (PwC), Taiwan. These financial statements, along with 2025 business reports and earnings distribution plan, have been reviewed by us as Audit Committee of the Company and these reports and statements are indeed compliance with the related laws and regulations. Pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this review report for your consideration.

Submit to

2026 Annual Meeting of Shareholders, MiTAC Digital Technology Corporation

MiTAC Digital Technology Corporation

Chairman of the Audit Committee: Paul L.W. Chen

March 5, 2026

Attachment 3

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR25000648

To the Board of Directors and Shareholders of MiTAC Digital Technology Corporation

Opinion

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

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

Emphasis of Matter

As stated in Note 6(26), the Group acquired 100% equity interest in MiTAC Innovation (Kunshan) Ltd. for cash consideration of $29,634 thousand during the second quarter of the year 2025 and completed an internal reorganization among entities under common control. The Group accounted for this transaction using the pooling of interests method and prepared consolidated financial statements accordingly. Our audit opinion is not modified in respect of this matter.

Key audit matters

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

Key audit matters for the Group’s 2025 consolidated financial statements of the current period are stated as follows:

Sales revenue recognition

Description

For accounting policies on sales revenue recognition, please refer to Note 4(28). Considering that sales revenue is material to the consolidated financial statements and is critical to the Group’s operating performance, and that the Group’s products are mainly Automotive electronics and AIoT products, particular attention is required to changes in the composition of major customers and whether sales revenue has actually occurred. Thus, we identified sales revenue recognition as a key audit matter.

How our audit addressed the matter

We conducted audit procedures, including: discussing with management and evaluating the policies related to revenue recognition; assessing the effectiveness of the design and implementation of internal controls over revenue recognition; analysing changes in sales revenue from major customers; test sampling customer sales orders and reconciling them to shipping supporting documents to verify that sales transactions actually occurred; and inspecting sales returns and discounts from major customers subsequent to the balance sheet date to assess whether sales revenue was appropriately recognized.

Valuation of inventory

Description

The Group is mainly engaged in development, design, manufacturing, and selling automotive electronics, Smart AIoT, and industrial computer products. Due to rapid technological innovations and fluctuations in market demands, there is a higher risk of inventory obsolescence. The Group’s inventories are measured at the lower of costs and net realisable values. For a description of accounting policies on valuation of inventories, please refer to Note 4(12), and for uncertainty of accounting estimates and assumptions in relation to valuation of inventories, please refer to Note 5(2). Considering that the Group’s inventories were material to the consolidated financial statements and with various categories, and the valuation process was subject to management’s judgment, it was identified as a key audit matter.

How our audit addressed the matter

We performed audit procedures, including: discussed with management and evaluated the policy of inventory valuation, validated inventory aging report through checking the logic of calculating aged inventories and confirming the appropriateness of categorization of aged inventories; and validated the basis in determining net realizable values of obsolete or slow-moving inventories in order to evaluate the reasonableness of allowance for inventory valuation losses.

Other matter - Parent company only financial reports

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

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

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

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

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

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

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive

to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the 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 financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor’s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Liu, Chien-Yu	Chiang, Cheng Han

For and on behalf of PricewaterhouseCoopers, Taiwan

March 5, 2026

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

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

MITAC DIGITAL TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 AMOUNT	%	(restated) December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 2,711,936	40	$ 2,797,274	42
1110	Financial assets at fair value through profit or loss - current	6(2)	35	-	2,994	-
1170	Accounts receivable - net	6(4)	1,458,501	21	1,461,830	22
1180	Accounts receivable - related parties - net	6(4) and 7	94,436	1	72,380	1
1200	Other receivables	7	6,662	-	13,097	-
1220	Current income tax assets		2,592	-	5,311	-
130X	Inventories	6(5)	1,892,858	28	1,798,292	27
1410	Prepayments		121,697	2	94,133	1
1470	Other current assets		3,193	-	7,976	-
	Total current assets		6,291,910	92	6,253,287	93
	Non-current assets					
1535	Financial assets at amortised cost - non-current	6(3) and 8	14,215	-	1,492	-
1600	Property, plant and equipment - net	6(6) and 7	208,367	3	155,015	2
1755	Right-of-use assets	6(7) and 7	80,751	1	99,024	2
1780	Intangible assets	6(8)	17,169	-	18,238	-
1840	Deferred income tax assets	6(24)	190,660	3	170,073	3
1900	Other non-current assets		29,254	1	27,561	-
15XX	**Total non-current assets**		540,416	8	471,403	7
1XXX	**Total assets**		$ 6,832,326	100	$ 6,724,690	100

(Continued)

MITAC DIGITAL TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2025 AMOUNT	%	(restated) December 31, 2024 AMOUNT	%
	Current liabilities					
2120	Financial liabilities at fair value through profit or loss - current	6(9)	2,217	-	28	-
2130	Contract liabilities - current	6(17)	246,006	4	76,494	1
2170	Accounts payable		946,053	14	778,477	12
2180	Accounts payable - related parties	7	1,958,695	29	2,393,560	36
2200	Other payables	6(10) and 7	894,042	13	1,005,924	15
2230	Current income tax liabilities		58,502	1	20,733	-
2250	Provisions - current	6(13)	91,554	1	88,533	1
2280	Lease liabilities - current	7	29,518	-	26,176	1
2300	Other current liabilities		158,339	2	155,056	2
21XX	**Total current liabilities**		4,384,926	64	4,544,981	68
	Non-current liabilities					
2550	Provisions - non-current	6(13)	169,449	2	108,937	1
2570	Deferred income tax liabilities	6(24)	5	-	41	-
2580	Lease liabilities - non-current	7	53,369	1	74,264	1
2600	Other non-current liabilities	6(11)	54,379	1	55,263	1
25XX	**Total non-current liabilities**		277,202	4	238,505	3
2XXX	**Total liabilities**		4,662,128	68	4,783,486	71
	Equity attributable to owners of parent					
	Share capital	6(14)				
3110	Common shares		1,094,133	16	1,093,883	16
	Capital surplus	6(15)				
3200	Capital surplus		594,281	9	572,253	9
	Retained earnings	6(16)				
3310	Legal reserve		79,390	1	75,792	1
3350	Unappropriated retained earnings		358,711	5	35,976	1
	Other equity interest					
3400	Other equity interest		43,683	1	67,626	1
31XX	**Equity attributable to owners of the parent**		2,170,198	32	1,845,530	28
35XX	Equity attributable to former owner of business combination under common control	6(26)	-	-	95,674	1
3XXX	**Total equity**		2,170,198	32	1,941,204	29
	Significant Contingent Liabilities And Unrecognised Contract Commitments	9(1)(2)				
	Significant Events After the Balance Sheet Date	11				
3X2X	**Total liabilities and equity**		$ 6,832,326	100	$ 6,724,690	100

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

MITAC DIGITAL TECHNOLOGY CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except earnings per share)

			Year ended December 31			
			2025		2024(restated)	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(17) and 7	$ 8,329,635	100	$ 6,983,065	100
5000	Operating costs	6(5) and 7	(6,287,751)	(75)	(5,196,216)	(74)
5900	Gross profit		2,041,884	25	1,786,849	26
	Operating expenses	6(22) (23) 7 and 12(2)				
6100	Selling expenses		(608,958)	(7)	(576,170)	(8)
6200	General and administrative expenses		(320,255)	(4)	(261,742)	(4)
6300	Research and development expenses		(802,970)	(10)	(825,521)	(12)
6450	Expected credit loss (gain)		(711)	-	-	-
	Total operating expenses		(1,732,894)	(21)	(1,663,433)	(24)
6900	Operating profit		308,990	4	123,416	2
	Non-operating income and expenses					
7100	Interest income	6(18) and 7	49,240	1	66,736	1
7010	Other income	6(19) and 7	9,131	-	5,310	-
7020	Other gains and losses	6(20)	1,986	-	1,673	-
7050	Finance costs	6(21) and 7	(2,580)	-	(3,171)	-
7000	Total non-operating income and expenses		57,777	1	70,548	1
7900	**Profit before income tax**		366,767	5	193,964	3
7950	Income tax expense	6(24)	(44,004)	(1)	(18,033)	-
8200	**Profit for the year**		$ 322,763	4	$ 175,931	3

(Continued)

MITAC DIGITAL TECHNOLOGY CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except earnings per share)

			Year ended December 31			
			2025		2024(restated)	
	Items	Notes	AMOUNT	%	AMOUNT	%
	Other comprehensive income (loss) - net					
	Components of other comprehensive income(loss) that will not be reclassified to profit or loss					
8311	Gains (losses) on remeasurements of defined benefit plans	6(11)	$(1,144)	-	$ 4,147	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(24)	229	-	(829)	-
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss		(915)	-	3,318	-
	Components of other comprehensive income(loss) that will be reclassified to profit or loss					
8361	Exchange differences on translation of foreign financial statements		(20,669)	-	23,681	-
8300	**Other comprehensive (loss) income for the year**		$(21,584)	-	$ 26,999	-
8500	**Total comprehensive income for the year**		$ 301,179	4	$ 202,930	3
	Profit (loss) , attributable to:					
8610	Owners of parent		$ 327,248	4	$ 171,102	3
8615	Former owner of business combination under common control		(4,485)	-	4,829	
			$ 322,763	4	175,931	3
	Comprehensive income (loss) attributable to:					
8710	Owners of parent		$ 313,025	4	$ 195,013	3
8715	Former owner of business combination under common control		(11,846)	-	7,917	-
			$ 301,179	4	202,930	3
	Basic earnings per share					
9710	Profit attributable to ordinary shareholders of the parent			2.99		1.61
9720	Equity attributable to former owner of business combination under common control			(0.04)		0.05
9750	Basic earnings per share	6(25)	$	2.95	$	1.66
	Diluted earnings per share					
9810	Profit attributable to ordinary shareholders of the parent			2.87		1.60
9820	Equity attributable to former owner of business combination under common control			(0.04)		0.05
9850	Diluted earnings per share	6(25)	$	2.83	$	1.65

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

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

		Equity attributable to owners of the parent							
				Retained earnings		Other equity interest			
	Notes	Share capital-common shares	Capital surplus, additional paid-in capital	Legal reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Total	Equity attributable to former owner of business combination under common control	Total equity
Year 2024									
Balance at January 1, 2024(restated)		$ 1,061,000	$ 533,718	$ 61,496	$ 4,509	$ 47,033	$ 1,707,756	$ 87,757	$ 1,795,513
Profit for the year		-	-	-	171,102	-	171,102	4,829	175,931
Other comprehensive income for the year		-	-	-	3,318	20,593	23,911	3,088	26,999
Total comprehensive income		-	-	-	174,420	20,593	195,013	7,917	202,930
Distribution of 2023 and 2024 earnings	6(16)								
Legal reserve		-	-	14,296	(14,296)	-	-	-	-
Cash dividends		-	-	-	(128,657)	-	(128,657)	-	(128,657)
Compensation cost of share-based payment	6(12)	-	19,167	-	-	-	19,167	-	19,167
Exercise of employee stock options	6(12)(14)	32,883	19,368	-	-	-	52,251	-	52,251
Balance at December 31,2024		$ 1,093,883	$ 572,253	$ 75,792	$ 35,976	$ 67,626	$ 1,845,530	$ 95,674	$ 1,941,204
Year 2025									
Balance at January 1, 2025(restated)		$ 1,093,883	$ 572,253	$ 75,792	$ 35,976	$ 67,626	$ 1,845,530	$ 95,674	$ 1,941,204
Profit (loss) for the year		-	-	-	327,248	-	327,248	(4,485)	322,763
Other comprehensive loss for the year		-	-	-	(915)	(13,308)	(14,223)	(7,361)	(21,584)
Total comprehensive income(loss)		-	-	-	326,333	(13,308)	313,025	(11,846)	301,179
Distribution of 2024 earnings	6(16)								
Legal reserve		-	-	3,598	(3,598)	-	-	-	-
Compensation cost of share-based payment	6(12)	-	11,652	-	-	-	11,652	-	11,652
Exercise of employee stock options	6(12)(14)	250	147	-	-	-	397	-	397
Organizational restructuring	6(26)	-	10,229	-	-	(10,635)	(406)	(29,228)	(29,634)
Cash distribution to former equity holders under common control		-	-	-	-	-	-	(54,600)	(54,600)
Balance at December 31, 2025		$ 1,094,133	$ 594,281	$ 79,390	$ 358,711	$ 43,683	$ 2,170,198	$ -	$ 2,170,198

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

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

	Notes	2025	2024(restated)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 366,767	$ 193,964
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(6)(7) and (22)	90,373	66,996
Amortization	6(8)(22)	20,971	20,331
Provision of expected credit loss	12(2)	711	-
Loss (gain) of financial assets/liabilities at fair value through profit or loss	6(20)	5,150	(3,815)
Interest expense	6(21)	2,580	3,171
Interest income	6(18)	(49,240)	(66,736)
Compensation cost of employee share-based payment transactions	6(12)	11,652	19,167
Gain on disposal of property, plant and equipment	6(20)	(32)	(997)
Loss on inventory market value decline	6(5)	52,170	105,857
Changes in operating assets and liabilities			
Changes in operating assets			
Increase in accounts receivable		(21,102)	(758,569)
Decrease in other receivables		18,810	5,856
Increase in inventories		(144,108)	(908,173)
Increase in prepayments		(27,135)	(62,213)
Decrease in other current assets		4,438	845
Changes in operating liabilities			
Increase (decrease) in contract liabilities		169,240	(16,184)
Increase in accounts payable		167,930	421,242
(Decrease) increase in accounts payable - related parties		(435,028)	878,247
Increase in other payables		8,074	352,211
Increase in provisions for liabilities		63,469	13,351
Increase in other current liabilities		2,815	12,766
Dncrease in other operating liabilities		(2,165)	(775)
Cash inflow generated from operations		306,340	276,542
Receipt of interest		49,871	64,493
Payment of interest		(2,580)	(3,171)
Payment of income tax		(121,974)	(2,212)
Net cash flows from operating activities		231,657	335,652

(Continued)

MITAC DIGITAL TECHNOLOGY CORPORATION AND
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	2025	2024(restated)
CASH FLOWS FROM INVESTING ACTIVITIES			
Increase in financial assets at amortised cost		$(12,518)	(85)
Acquisition of property, plant and equipment	6(6)(27)	(158,840)	(47,414)
Proceeds from disposal of property, plant and equipment	7	507	1,000
(Increase) Decrease in refundable deposits		(1,653)	4,737
Acquisition of intangible assets	6(8)	(19,906)	(25,485)
Loans lent to related parties	7	-	(304,901)
Loans repaid from related parties	7	-	489,131
Net cash flows (used in) from investing activities		(192,410)	116,983
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in guarantee deposits received	6(28)	215	-
Repayments of lease liabilities	6(28)	(26,849)	(25,458)
Cash dividends paid	6(16)	-	(128,657)
Exercise of employee share options	6(14)	397	52,251
Consideration paid for the acquisition of the predecessor's equity interest under common control	6(26)	(29,634)	-
Cash dividend distributed to the predecessor's equity holders under common control		(54,600)	-
Net cash flows used in financing activities		(110,471)	(101,864)
Effects of changes in exchange rates		(14,114)	7,579
Net (decrease) increase in cash and cash equivalents		(85,338)	358,350
Cash and cash equivalents at beginning of year	6(1)	2,797,274	2,438,924
Cash and cash equivalents at end of year	6(1)	$ 2,711,936	$ 2,797,274

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR25000651

To the Board of Directors and Shareholders of MiTAC Digital Technology Corporation

Opinion

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

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as at December 31, 2025 and 2024, and its 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 Financial Statements Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 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. Based on our audits and reports of the other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

As stated in Note 6(26), the Company acquired 100% equity interest in MiTAC Innovation

(Kunshan) Ltd. for cash consideration of $29,634 thousand during the second quarter of the year 2025 and completed an internal reorganization among entities under common control. The Company accounted for this transaction using the pooling of interests method and prepared parent company only financial statements accordingly. Our audit opinion is not modified in respect of this matter.

Key audit matters

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

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

Sales revenue recognition

Description

For accounting policies on sales revenue recognition, please refer to Note 4(28). Considering that sales revenue is material to the parent company only financial statements and is critical to the Company's operating performance, and that the Company's products are mainly Automotive electronics and AIoT products, particular attention is required to changes in the composition of major customers and whether sales revenue has actually occurred. Thus, we identified sales revenue recognition as a key audit matter.

How our audit addressed the matter

We conducted audit procedures, including: discussing with management and evaluating the policies related to revenue recognition; assessing the effectiveness of the design and implementation of internal controls over revenue recognition; analysing changes in sales revenue from major customers; test sampling customer sales orders and reconciling them to shipping supporting documents to verify that sales transactions actually occurred; and inspecting sales returns and discounts from major customers subsequent to the balance sheet date to assess whether sales revenue was appropriately recognized.

Valuation of inventory

Description

The Company is mainly engaged in development, design, manufacturing, and selling automotive electronics, Smart AIoT, and industrial computer products. Due to rapid technological innovations and fluctuations in market demands, there is a higher risk of inventory obsolescence. The Company's inventories are measured at the lower of costs and net realisable values. For a description of accounting policies on valuation of inventories, please refer to Note 4(11), and for uncertainty of accounting estimates and assumptions in relation to valuation of inventories, please refer to Note 5(2). Considering that the Company's inventories were material to the parent company only financial statements and with various categories, and the valuation process was subject to management's judgment, it was identified as a key audit matter.

How our audit addressed the matter

We performed audit procedures, including: discussed with management and evaluated the policy of inventory valuation, validated inventory aging report through checking the logic of calculating aged inventories and confirming the appropriateness of categorization of aged inventories; and validated the basis in determining net realizable values of obsolete or slow-moving inventories in order to evaluate the reasonableness of allowance for inventory valuation losses.

Responsibilities of management and those charged with governance for the 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 the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the parent company only financial statements

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Company 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 financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Liu, Chien-Yu	Chiang, Cheng Han

For and on behalf of PricewaterhouseCoopers, Taiwan

March 5, 2026

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

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

MITAC DIGITAL TECHNOLOGY CORPORATION

PARENT COMPANY ONLY BALANCE SHEETS

DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 AMOUNT	%	(restated) December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 2,436,832	37	$ 2,384,261	36
1110	Financial assets at fair value through profit or loss - current	6(2)	-	-	2,994	-
1170	Accounts receivable - net	6(3)	1,017,966	15	952,680	14
1180	Accounts receivable - related parties - net	6(3) and 7	282,055	4	436,777	7
1200	Other receivables	7	3,109	-	10,116	-
1210	Other receivables due from related parties, net	7	102	-	2,224	-
130X	Inventories	6(4)	1,842,628	28	1,747,565	27
1410	Prepayments		58,804	1	85,372	1
1470	Other current assets	8	26	-	260	-
	Total current assets		5,641,522	85	5,622,249	85
	Non-current assets					
1535	Financial assets at amortised cost - non-current		58	-	-	-
1550	Investments accounted for using equity method	6(5)	503,172	8	522,734	8
1600	Property, plant and equipment - net	6(6)	185,248	3	127,465	2
1755	Right-of-use assets	6(7) and 7	78,927	1	93,848	2
1780	Intangible assets	6(8)	17,169	-	18,094	-
1840	Deferred income tax assets	6(24)	190,660	3	170,073	3
1900	Other non-current assets		28,484	-	26,843	-
15XX	**Total non-current assets**		1,003,718	15	959,057	15
1XXX	**Total assets**		$ 6,645,240	100	$ 6,581,306	100

(Continued)

MITAC DIGITAL TECHNOLOGY CORPORATION

PARENT COMPANY ONLY BALANCE SHEETS

DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2025 AMOUNT	%	(restated) December 31, 2024 AMOUNT	%
	Current liabilities					
2120	Financial liabilities at fair value through profit or loss - current	6(9)	2,217	-	28	-
2130	Contract liabilities - current	6(17)	206,661	3	74,865	1
2170	Accounts payable		908,966	14	761,603	12
2180	Accounts payable - related parties	7	1,954,202	29	2,396,160	36
2200	Other payables	6(10)	712,177	11	707,217	11
2220	Other payables to related parties	6(10) and 7	124,415	2	257,180	4
2230	Current income tax liabilities		40,709	1	-	-
2250	Provisions - current	6(13)	78,492	1	75,194	1
2280	Lease liabilities - current	7	27,611	-	22,773	-
2300	Other current liabilities		115,122	2	109,542	2
	Total current liabilities		4,170,572	63	4,404,562	67
	Non-current liabilities					
2550	Provisions - non-current	6(13)	169,449	2	108,937	1
2570	Deferred income tax liabilities	6(24)	5	-	41	-
2580	Lease liabilities - non-current	7	53,369	1	72,414	1
2600	Other non-current liabilities	6(11) and 7	81,647	1	54,148	1
25XX	**Total non-current liabilities**		304,470	4	235,540	3
2XXX	**Total liabilities**		4,475,042	67	4,640,102	70
	Equity attributable to owners of parent					
	Share capital	6(14)				
3110	Common shares		1,094,133	17	1,093,883	17
	Capital surplus	6(15)				
3200	Capital surplus		594,281	9	572,253	9
	Retained earnings	6(16)				
3310	Legal reserve		79,390	1	75,792	1
3350	Unappropriated retained earnings		358,711	5	35,976	-
	Other equity interest					
3400	Other equity interest		43,683	1	67,626	1
31XX	**Equity attributable to owners of the parent**		2,170,198	33	1,845,530	28
35XX	Equity attributable to former owner of business combination under common control	6(26)	-	-	95,674	2
3XXX	**Total equity**		2,170,198	33	1,941,204	30
	Significant Contingent Liabilities And Unrecognised Contract Commitments	9(1)(2)				
	Significant Events After the Balance Sheet Date	11				
3X2X	**Total liabilities and equity**		$ 6,645,240	100	$ 6,581,306	100

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

MITAC DIGITAL TECHNOLOGY CORPORATION
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except earnings per share)

			Year ended December 31			
			2025		2024(restated)	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(17) and 7	$ 7,974,473	100	$ 6,511,757	100
5000	Operating costs	6(4) and 7	(6,175,497)	(77)	(4,980,359)	(77)
	Gross profit (loss) from operations		1,798,976	23	1,531,398	23
5910	Unrealized profit (loss) from sales		(2,885)	-	(2,347)	-
5920	Realized profit (loss) on from sales		2,347	-	3,996	-
	Gross profit		1,798,438	23	1,533,047	23
	Operating expenses	6(22)(23) 7 and 12(2)				
6100	Selling expenses		(509,278)	(7)	(488,202)	(8)
6200	General and administrative expenses		(257,844)	(3)	(220,201)	(3)
6300	Research and development expenses		(810,329)	(10)	(802,010)	(12)
6450	Expected credit loss (gain)		(493)	-	-	-
	Total operating expenses		(1,577,944)	(20)	(1,510,413)	(23)
6900	Operating profit		220,494	3	22,634	-
	Non-operating income and expenses					
7100	Interest income	6(18) and 7	40,232	-	53,557	1
7010	Other income	6(19)	8,968	-	1,724	-
7020	Other gains and losses	6(20)	4,521	-	3,637	-
7050	Finance costs	6(21) and 7	(2,456)	-	(3,048)	-
7060	Share of profit of associates and joint ventures accounted for using equity method	6(5)	77,942	1	112,757	2
7000	Total non-operating income and expenses		129,207	1	168,627	3
7900	**Profit before income tax**		349,701	4	191,261	3
7950	Income tax expense	6(24)	(26,938)	-	(15,330)	-
8200	**Profit for the year**		$ 322,763	4	$ 175,931	3

(Continued)

MITAC DIGITAL TECHNOLOGY CORPORATION
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except earnings per share)

	Items	Notes	2025 AMOUNT	2025 %	2024(restated) AMOUNT	2024(restated) %
	Other comprehensive income (loss) - net					
	Components of other comprehensive income(loss) that will not be reclassified to profit or loss					
8311	Gains (losses) on remeasurements of defined benefit plans	6(11)	$(1,144)	-	$ 4,147	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(24)	229	-	(829)	-
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss		(915)	-	3,318	-
	Components of other comprehensive income(loss) that will be reclassified to profit or loss					
8361	Exchange differences on translation of foreign financial statements	6(5)	(20,669)	-	23,681	-
8300	**Other comprehensive (loss) income for the year**		$(21,584)	-	$ 26,999	-
8500	**Total comprehensive income for the year**		$ 301,179	4	$ 202,930	3
	Profit (loss) , attributable to:					
8610	Owners of parent		$ 327,248	4	$ 171,102	3
8615	Former owner of business combination under common control		(4,485)	-	4,829	
			$ 322,763	4	175,931	3
	Comprehensive income (loss) attributable to:					
8710	Owners of parent		$ 313,025	4	$ 195,013	3
8715	Former owner of business combination under common control		(11,846)	-	7,917	-
			$ 301,179	4	202,930	3
	Basic earnings per share					
9710	Profit attributable to ordinary shareholders of the parent			2.99		1.61
9720	Equity attributable to former owner of business combination under common control			(0.04)		0.05
9750	Basic earnings per share	6(24)	$	2.95	$	1.66
	Diluted earnings per share					
9810	Profit attributable to ordinary shareholders of the parent			2.87		1.60
9820	Equity attributable to former owner of business combination under common control			(0.04)		0.05
9850	Diluted earnings per share	6(24)	$	2.83	$	1.65

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

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

		Equity attributable to owners of the parent							
				Retained earnings		Other equity interest			
	Notes	Share capital-common shares	Capital surplus, additional paid-in capital	Legal reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Total	Equity attributable to former owner of business combination under common control	Total equity
Year 2024									
Balance at January 1, 2024(restated)		$ 1,061,000	$ 533,718	$ 61,496	$ 4,509	$ 47,033	$ 1,707,756	$ 87,757	$ 1,795,513
Profit for the year		-	-	-	171,102	-	171,102	4,829	175,931
Other comprehensive income for the year	6((5)(11)	-	-	-	3,318	20,593	23,911	3,088	26,999
Total comprehensive income		-	-	-	174,420	20,593	195,013	7,917	202,930
Distribution of 2023 and 2024 earnings	6(16)								
Legal reserve		-	-	14,296	(14,296)	-	-	-	-
Cash dividends		-	-	-	(128,657)	-	(128,657)	-	(128,657)
Compensation cost of share-based payment	6(12)	-	19,167	-	-	-	19,167	-	19,167
Exercise of employee stock options	6(14)(13)	32,883	19,368	-	-	-	52,251	-	52,251
Balance at December 31,2024		$ 1,093,883	$ 572,253	$ 75,792	$ 35,976	$ 67,626	$ 1,845,530	$ 95,674	$ 1,941,204
Year 2025									
Balance at January 1, 2025(restated)		$ 1,093,883	$ 572,253	$ 75,791	$ 35,976	$ 67,627	$ 1,845,530	$ 95,674	$ 1,941,204
Profit (loss) for the year		-	-	-	327,248	-	327,248	(4,485)	322,763
Other comprehensive loss for the year	6(5)(11)	-	-	-	(915)	(13,308)	(14,223)	(7,361)	(21,584)
Total comprehensive income(loss)		-	-	-	326,333	(13,308)	313,025	(11,846)	301,179
Distribution of 2024 earnings	6(16)								
Legal reserve		-	-	3,598	(3,598)	-	-	-	-
Compensation cost of share-based payment	6(12)	-	11,652	-	-	-	11,652	-	11,652
Exercise of employee stock options	6(12)(14)	250	147	-	-	-	397	-	397
Organizational restructuring	6(26)	-	10,229	-	-	(10,635)	(406)	(29,228)	(29,634)
Cash distribution to former equity holders under common control		-	-	-	-	-	-	(54,600)	(54,600)
Balance at December 31, 2025		$ 1,094,133	$ 594,281	$ 79,390	$ 358,711	$ 43,683	$ 2,170,198	$ -	$ 2,170,198

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

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

	Notes	2025	2024(restated)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 349,701	$ 191,261
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(6)(7)(22)	79,189	57,182
Amortization	6(8)(22)	20,831	20,318
Provision of expected credit loss	12(2)	493	-
Loss (gain) of financial assets/liabilities at fair value through profit or loss	6(20)	5,183	(3,815)
Interest expense	6(21)	2,456	3,048
Interest income	6(18)	(40,232)	(53,557)
Compensation cost of employee share-based payment transactions	6(12)	11,652	19,167
Share of profit of associates accounted for using equity method	6(5)	(77,942)	(112,757)
Gain on disposal of property, plant and equipment	6(20)	(40)	(1,000)
Unrealized profit (loss) from sales		538	(1,649)
Loss on inventory market value decline	6(4)	53,456	102,814
Changes in operating assets and liabilities			
Changes in operating assets			
Increase in accounts receivable		(65,779)	(318,195)
Decrease (increase) in accounts receivable- related parties		154,722	(363,951)
Decrease (increase) in other receivables		9,042	(8,612)
Increase in inventories		(148,519)	(900,971)
Decrease (increase) in prepayments		26,568	(59,124)
Decrease in other current assets		176	475
Changes in operating liabilities			
Increase in contract liabilities		131,796	8,970
Increase in accounts payable		147,363	427,237
(Decrease) increase in accounts payable - related parties		(441,958)	902,071
Increase in other payables		48,613	271,697
(Decrease) increase in other payables - related parties		(11,617)	51,723
Increase in provisions for liabilities		63,810	9,027
Increase in other current liabilities		5,580	17,950
Dncrease in other operating liabilities		(1,138)	(881)
Cash inflow generated from operations		323,944	258,428
Receipt of interest		40,320	51,313
Cash dividend received		21,696	-
Payment of interest		(2,456)	(3,048)
(Payment) Receipt of income tax		(103,330)	403
Net cash flows from operating activities		280,174	307,096

(Continued)

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

	Notes	2025	2024(restated)
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment	6(6)(27)	$(156,763)	(44,788)
Proceeds from disposal of property, plant and equipment		387	1,000
(Increase) Decrease in refundable deposits		(1,641)	3,882
Acquisition of intangible assets	6(8)	(19,906)	(25,328)
Loans lent to related parties	7	-	(304,091)
Loans repaid from related parties	7	-	304,091
Net cash flows used in investing activities		(177,923)	(65,234)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in guarantee deposits received	6(28)	150	-
Increase in loans from related parties	6(28) and 7	88,633	59,014
Repayment of loans to related parties	6(28) and 7	(85,730)	(55,269)
Repayments of lease liabilities	6(28)	(23,496)	(22,123)
Cash dividends paid	6(16)	-	(128,657)
Exercise of employee share options	6(14)	397	52,251
Predecessor’s equity interest under common control	6(26)	(29,634)	-
Net cash flows used in financing activities		(49,680)	(94,784)
Net increase in cash and cash equivalents		52,571	147,078
Cash and cash equivalents at beginning of year	6(1)	2,384,261	2,237,183
Cash and cash equivalents at end of year	6(1)	$ 2,436,832	$ 2,384,261

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

Attachment 4

MiTAC Digital Technology Corporation
Principal Matters relating to
the Issuance of Restricted Stock Awards to Employees

I. Total issuance amount:

The total issuance amount is NT$10,000,000, with a par value of NT$10 per share, for a total of 1,000,000 shares.

II. Terms of Issuance:

(I)Issuance price: The restricted stock awards are issued without consideration, with an issuance price of NT$0 per share.

(II)Class of issued shares: The Company's newly issued common shares.

(III)Vesting conditions: After employees are granted restricted employee rights shares, the vested entitlement to the shares allocated in each tranche shall be subject to the condition that, upon the expiry of each vesting period, the employee must remain employed by the Company (or its controlling subsidiaries) and simultaneously satisfy the requirements of the "Company performance thresholds" and "individual performance rating" as follows:

(1) Maximum vesting percentage for each vesting period.

A. Upon completion of one year: 30% of the total number of shares originally granted.

B. Upon completion of two years: 30% of the total number of shares originally granted .

C. Upon completion of 3 years: 40% of the total number of shares originally granted.

(2) Company performance thresholds and assessment criteria: Upon the expiry of each vesting period, the actual number of shares to be granted for that period shall be determined based on the Company's achievement rate of its annual overall performance indicators.

A. Below threshold: If the Company's overall performance achievement rate is below 80%, the number of shares vesting in that period shall be zero.

B. Meeting the threshold: If the Company's overall performance achievement rate is 80% (inclusive) or above, the calculation shall be as follows:

Actual vested shares for the period = (Total shares originally granted × Vesting percentage for the period) × Company's overall performance achievement rate for the period (%).(Note: The Company's overall performance achievement rate shall be capped at 100%, and any excess shall not be counted.)

(3) Individual performance rating requirements:

A. During each vesting period, the employee's annual individual performance evaluation must be A or above.

B. If the individual performance evaluation does not meet the above standard, the vesting rights for that period shall be automatically forfeited.

(IV)Measures to be taken when employees fail to meet the vesting conditions:

(1) Resignation/termination: If an employee voluntarily resigns, takes unpaid leave of absence, or is subject to layoff or dismissal by the Company in accordance with the Labor Standards Act during the vesting period, any shares that have not met the vesting conditions shall be forfeited without consideration, and the Company shall cancel such shares.

(2) Retirement: Any unvested shares may, at the discretion of the Chairman and based on the employee's past contributions, be partially accelerated for vesting or vested on a pro rata basis according to months of service.

(3) Death: Any unvested shares shall be settled on a pro rata basis according to months of service, after the legal heirs have completed the required legal procedures. The remaining unvested shares shall be forfeited and cancelled by the Company.

(4) Disability or death due to occupational injury: In the event that an employee dies or becomes physically disabled due to an occupational injury and unable to continue employment, all unvested shares shall be deemed fully vested.

(5) Failure to meet performance requirements: Upon the expiry of each vesting period, any reduction in shares due to the Company's overall performance achievement rate being below 80%, or any reduction resulting from the Company's performance achievement rate being below 100%, or failure of individual performance evaluation to reach A, shall all be deemed unvested. The Company shall, upon determination for each period, forfeit such unvested shares without consideration and cancel them accordingly.

III. Employee Eligibility and Number of Shares to be Granted

(I)Eligible recipients: Limited to key employees of the Company and its domestic and foreign controlling and subsidiary companies (the term "controlling or subsidiary companies" shall have the meaning as defined in the Letter No. 1070121068 issued by the Financial Supervisory Commission on December 27, 2018).

(II)Review mechanism:

(1) The actual number of eligible recipients and the number of shares granted shall be determined with reference to factors such as seniority, job grade, work performance, past contributions, and future development potential, and shall be subject to approval by the Chairman.

(2) For employees with managerial status: the proposal shall first be reviewed and approved by the Remuneration Committee and then submitted to the Board of Directors for resolution.

(3) For employees without managerial status: the proposal shall first be reviewed and approved by the Audit Committee and then submitted to the Board of Directors for resolution.

(4) The aggregate number of restricted stock awards acquired by any single employee, when

combined with the total number of shares issuable upon exercise of employee stock options granted to such employee pursuant to Article 56-1, Paragraph 1 of the "Regulations Governing the Offering and Issuance of Securities by Issuers" (where the exercise price is lower than the closing price of the underlying shares on the issuance date), shall not exceed 0.3% of the Company's total issued and outstanding shares; and when combined with the total number of shares issuable upon exercise of employee stock options granted pursuant to Article 56, Paragraph 1 of the same Regulations (where the exercise price is not lower than the closing price of the underlying shares on the issuance date), the total number of shares granted to a single employee shall not exceed 1% of the Company's total issued and outstanding shares. However, if specifically approved by the competent central industry authority on a case-by-case basis, the foregoing aggregate limits on employee stock options and restricted stock awards for a single employee shall not apply.

IV. The Rationale for Issuance of RSAs:

In order to attract and retain key personnel, motivate employees, and enhance cohesion thereby creating value for both the Company and its shareholders.

V. Potential Expenses, Dilution Effect on Earnings per Share, and Other Impacts on Shareholders' Equity:

Based on the issuance of RSAs not exceeding 1,000,000 common shares and the reference average closing price at NT$ 54.37 per share as of February 24, 2026, the total expenses are estimated at approximately NT$ 54,370 thousand. Assuming issuance in the second quarter of 2026, the total expenses from 2026 to 2029 are projected to be approximately NT$ 23,787 thousand, NT$ 19,483 thousand, NT$ 9,288 thousand and NT$ 1,812 thousand, respectively. Based on the Company's current outstanding shares and a maximum issuance of 1,000,000 RSAs, the estimated impact on earnings per share for 2026 to 2029 would be approximately NT$ 0.22, NT$ 0.18, NT$ 0.08 and NT$ 0.02, respectively. The potential dilution of the Company's EPS is considered minimal; therefore, it is not expected to have a material impact on shareholders' interest.

VI. Restrictions Imposed on Employees' Rights in the RSAs Prior to Vesting

The relevant restrictions and any other matters not set forth herein shall be governed by the applicable laws and regulations and the RSAs rules established by the Company.

Attachment 5

MiTAC Digital Technology Corporation

The Regulations Governing the Issuance of the first Employee Restricted Stock Awards

Article 1 Purpose

The Company, in order to attract and retain key employees, motivate employees, and enhance cohesion thereby creating value for both the Company and its shareholders, hereby set forth these issuance regulations in accordance with the Company Act and relevant laws and regulations.

Article 2 Issuance Period

Following receipt of the effective notice of such filing issued by the competent authority, the restricted stock awards may be issued in one or multiple tranches, within two years from the date of such notice, depending on the Company's actual needs. The specific issuance dates shall be authorized to be determined by the Chairman.

Article 3 Employees Eligibility and Number of Shares to be Granted

I. Eligible recipients: Limited to key employees of the Company and its domestic and foreign controlling and subsidiary companies (the term "controlling or subsidiary companies" shall have the meaning as defined in the Letter No. 1070121068 issued by the Financial Supervisory Commission on December 27, 2018).

II. Review mechanism:

(1)The actual number of eligible recipients and the number of shares granted shall be determined with reference to factors such as seniority, job grade, work performance, past contributions, and future development potential, and shall be subject to approval by the Chairman.

(2)For employees with managerial status: the proposal shall first be reviewed and approved by the Remuneration Committee, and then submitted to the Board of Directors for resolution.

(3)For employees without managerial status: the proposal shall first be reviewed and approved by the Audit Committee, and then submitted to the Board of Directors for resolution.

(4)The aggregate number of restricted stock awards acquired by any single employee, when combined with the total number of shares issuable upon exercise of employee stock options granted to such employee pursuant to Article 56-1, Paragraph 1 of the "Regulations Governing the Offering and Issuance of Securities by Issuers" (where the exercise price is lower than the closing price of the underlying shares on the issuance date), shall not exceed 0.3% of the Company's total issued and outstanding shares; and when combined the total number of shares issuable upon exercise of with employee stock options granted pursuant to Article 56, Paragraph 1 of the same Regulations (where the exercise price is not lower than the closing price of the underlying shares on the issuance date), the total number of shares granted to a single employee shall not exceed 1% of the Company's total issued and outstanding shares. However, if specifically approved by the competent central industry authority on a case-by-case basis, the foregoing aggregate limits on employee stock options and restricted stock awards for a single employee shall not apply.

Article 4 Total Issuance Amount

The total issuance amount is NT10,000,000, with a par value of NT$10 per share, for a total of 1,000,000 shares.

Article 5 Terms of Issuance

I. Issuance price: The restricted stock awards are issued without consideration, with an issuance price of NT$0 per share.

II. Class of issued shares: The Company's newly issued common shares.

III. Vesting conditions: After employees are granted restricted employee rights shares, the vested entitlement to the shares allocated in each tranche shall be subject to the condition that, upon the expiry of each vesting period, the employee must remain employed by the Company (or its controlling subsidiaries) and must simultaneously satisfy the requirements of the "Company performance thresholds" and "individual performance rating" as follows:

(1) Maximum vesting percentage for each vesting period.

A.Upon completion of one year: 30% of the total number of shares originally granted.

B.Upon completion of two years: 30% of the total number of shares originally granted.

C.Upon completion of three years: 40% of the total number of shares originally granted.

(2) Company performance thresholds and assessment criteria: Upon the expiry of each vesting period, the actual number of shares to be granted for that period shall be determined based on the Company's achievement rate of its annual overall performance indicators.

A. Below threshold: If the Company's overall performance achievement rate is below 80%, the number of shares vesting in that period shall be zero.

B. Meeting the threshold: If the Company's overall performance achievement rate is 80% (inclusive) or above, the calculation shall be as follows:

Actual vested shares for the period = (Total shares originally granted × Vesting percentage for the period) × Company's overall performance achievement rate for the period (%).(Note: The Company's overall performance achievement rate shall be capped at 100%, and any excess shall not be counted.)

(3) Individual performance rating requirements:

A. During each vesting period, the employee's annual individual performance evaluation must be A or above.

B. If the individual performance evaluation does not meet the above standard, the vesting rights for that period shall be automatically forfeited.

Article 6 Restrictions on Share Rights and Trust Administration

I. Trust Administration: The restricted stock awards issued to employees under this plan shall, prior to the satisfaction of vesting conditions, be fully entrusted to a commercial bank or trust institution designated by the Company for custody and book-entry trust management.

II. Transfer Restrictions: Prior to the fulfillment of vesting conditions, employees shall not sell, pledge, transfer, gift, create any encumbrance on, or otherwise dispose of such shares.

III. Dividend Rights: During the restriction period, employees shall be still entitled to participate in the distribution of cash dividend and stock dividend.

IV. Voting Rights: During the restriction period, rights related to attendance, proposal submission, speaking, and voting shall be exercised by the entrusted trust institution on behalf of employees.

Article 7 Treatment for Not Meeting Vesting Conditions

I. Resignation/termination: If an employee voluntarily resigns, takes unpaid leave of absence, or is subject to layoff or dismissal by the Company in accordance with the Labor Standards Act during the vesting period, any shares that have not met the vesting conditions shall be forfeited without consideration, and the Company shall cancel such shares.

II. Retirement: Any unvested shares may, at the discretion of the Chairman and based on the employee's past contributions, be partially accelerated for vesting or vested on a pro rata basis according to months of service.

III. Death: Any unvested shares shall be settled on a pro rata basis according to months of service, after the legal heirs have completed the required legal procedures. The remaining unvested shares shall be forfeited and cancelled by the Company.

IV. Disability or death due to occupational injury: In the event that an employee dies or becomes physically disabled due to an occupational injury and unable to continue employment, all unvested shares shall be deemed fully vested.

V. Failure to meet performance requirements: Upon the expiry of each vesting period, any reduction in shares due to the Company's overall performance achievement rate being below 80%, or any reduction resulting from the Company's performance achievement rate being below 100%, or failure of individual performance evaluation to reach A, shall all be deemed unvested. The Company shall, upon determination for each period, forfeit such unvested shares without consideration and cancel them accordingly.

Article 8 Tax Deferral Explanation

This case is expected to apply for eligibility under the provisions of Article 19-1 of the Industrial Innovation Act. The annual aggregate tax deferral limit per individual is NT$5 million.

Article 9 Processing Procedures

I. The proposal shall be submitted to the shareholders' meeting for approval after being approved by at the Board of Directors meeting attended by least two-thirds of the directors, with the consent of more than half of the attending directors.

II. Upon approval by the shareholders' meeting, the shares shall be issued upon filing with and becoming effective with the competent authority.

Article 10 Other Matters

I. Any matters not provided for herein shall be shall be governed by the Company Act, the Securities and Exchange Act, and other applicable laws and regulations

II. This issuance regulations were enacted on March 5, 2026.

Appendix 1

MiTAC Digital Technology Corporation
Articles of Incorporation

Chapter I. General Provisions

Article 1 The Company is incorporated under the Company Act with the name of "MiTAC Digital Technology Corporation" and with MiTAC Digital Technology Corporation as its English name.

Article 2 The Company has its head office located in Hsinchu Science Park, Taiwan, R.O.C.; the Company may, subject to its business needs and upon resolution of the Board of Directors, establish branch offices or representative offices within or outside the territory of the Republic of China.

Article 3 The business scope of the Company is as follows:

I.	CC01030	Electric Appliances and Audiovisual Electric Products Manufacturing
II.	CC01060	Wired Communication Mechanical Equipment Manufacturing
III.	CC01070	Wireless Communication Mechanical Equipment Manufacturing
IV.	CC01080	Electronics Components Manufacturing
V.	CC01100	Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing
VI.	CC01110	Computer and Peripheral Equipment Manufacturing
VII.	F401010	International Trade
VIII.	I501010	Product Designing
IX.	CD01030	Motor Vehicles and Parts Manufacturing
X.	F601010	Intellectual Property Rights

(1) Research, design, development, manufacturing and sale of the following products:

1. System Software Program and Applications
2. Portable Navigation Device
3. Car Navigation System and Electronic Device for Automotive
4. GPS Driving Video Recording Device
5. Outdoor Lighting Control System
6. Industrial Tablet
7. AI Image Technology and Applications
8. Outdoor Navigation for Recreational
9. Sensor Fusion Device
10. Video Device Management System
11. Internet of Vehicles (IoV) Related Device
12. L. Services Related to Above Products

(2) To conduct import and export trading business relevant to Company's business.

The following business items are permitted to be operated outside the Science Park district only.

1. CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing
2. CF01011 Medical Devices Manufacturing
3. F108031 Wholesale of Medical Devices
4. F113070 Wholesale of Telecommunication Apparatus
5. F118010 Wholesale of Computer Software
6. F208031 Retail Sale of Medical Apparatus
7. F213060 Retail Sale of Telecommunication Apparatus
8. F218010 Retail Sale of Computer Software
9. I301010 Information Software Services
10. F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories
11. F214030 Retail Sale of Motor Vehicle Parts and Motorcycle Parts, Accessories
12. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 4 The limit that the total amount of the Company's investments not exceeding forty (40) percent of the amount of its own paid-up capital, as set forth in Article 13 of the Company Act shall not apply to the Company.

Article 5 The Company may issue financial endorsements or guarantees.

Chapter II. Shares

Article 6 The total capital amount of the Company is NT$2 billion only, and which is divided into 200,000,000 shares at a par value of NT$10 per share, and authorized the Board to issue the shares in installments. Among which, NT$150,000,000 has been divided into 15,000,000 shares at a par value of NT$10 per share, and such amount shall be reserved for subscription upon exercise of employee stock option warrants.

Article 7 The share certificates of the Company are registered, and shall be issued after being signed, stamped, and numbered by Directors representing the Company, shall be issued upon authentication by the competent authority or an issuance registration institution approved by the competent authority.
The Company may, in accordance with applicable laws and regulations, be exempted from printing share certificates, provided that the shares are registered with the securities central depository enterprise.

Article 8 Any changes recorded in the shareholder register shall not be made within sixty (60) days prior to the date of the regular shareholders' meeting, within thirty (30) days prior to the date of a special shareholders' meeting, or within five (5) days prior to the record date determined by the Company for the distribution of dividends, bonuses, or other benefits.
Except as otherwise provided by laws and securities regulations, all matters relating to the Company's stock administration shall be administered in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority.

Article 8-1 Where the Company repurchases the shares of the Company, only qualified employees of parents or subsidiaries meeting certain specific requirements are entitled to receive shares.
Only qualified employees of parents or subsidiaries meeting certain specific requirements are entitled to receive stock option warrants of the Company.
Upon issuing new shares of the Company, only qualified employees of parents or subsidiaries meeting certain specific requirements are entitled to subscribe for the shares.
Upon issuing new restricted stock for employees of the Company, only qualified employees of parents or subsidiaries meeting certain specific requirements are entitled to receive the restricted stock.
Regarding the qualified employees of parents or subsidiaries meeting certain specific requirements prescribed in this Article, the Chairman is authorized to determine such certain specific requirements.

Chapter III. Shareholders' Meetings

Article 9 Shareholders' meeting shall be of two types:
1. regular shareholders' meeting;
2. special shareholders' meeting.

The regular shareholders' meeting shall be convened annually within six (6) months after the close of each fiscal year. The special shareholders' meeting may be held whenever necessary. A shareholders' meeting shall, unless otherwise provided for in the Company Act, be convened by the Board of Directors. Notice of shareholders' meeting shall specify the meeting date, meeting venue, and proposed matters.
A shareholders' meeting may be convened by means of a video conference or by other methods promulgated by the central competent authority.

Article 10 A shareholder who is unable to attend a shareholders' meeting may designate a proxy to attend the meeting by a power of attorney printed by the Company duly signed or sealed and specifying the scope of vested power. Except as otherwise provided in the Company Act, regulations of designating a proxy shall be in accordance with "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" which is issued by the competent authority.

Article 11 The shareholders' meeting shall be presided by the Chairman of the Board of Directors. If the Chairman is absent, the Vice Chairman may preside it over on behalf of the Chairman in accordance with Article 208 of the Company Act; if there is no Vice Chairman or the Vice Chairman is also absent, the Chairman may designate one of the Directors to act on his/her behalf; if no proxy is designated by the Chairman, the Directors may elect a person among themselves to act as the chairman of the meeting. When the shareholders' meeting was convened by other person who has the convening right, the shareholders' meeting shall be presided by the convener. When there are two or more conveners, the conveners shall elect among themselves to act as the chairman of the meeting. The shareholders' meeting shall be convened in accordance to the Company's "Procedures for Shareholders' Meeting."

Article 12 Shareholders of the Company shall be entitled to one vote for each share they hold unless otherwise provided for in this Articles of Incorporation.

When convening a shareholders' meeting, the Company shall provide electronic voting as one of the means for exercising voting rights. Shareholders may exercise their voting rights in writing or by electronic means. Shareholders who exercise their voting rights electronically shall be deemed to have attended the meeting in person. All relevant matters shall be handled in accordance with applicable laws and regulations.

Article 13 Unless otherwise provided by the Company Act, a shareholders' meeting must be attended by shareholders holding and representing a majority of the total issued shares and resolutions at a shareholders' meeting shall be adopted by a majority vote of the shareholders present at such meeting.

Article 14 Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting and distributed to each shareholder. Recording, distribution, and filing of the shareholders' meeting minutes shall be handled in accordance with the Company Act and relevant laws and regulations. The attendance list bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies shall be kept by the Company for a minimum period of at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.
The minutes referred to in the preceding paragraph may be distributed by means of public announcement.

Chapter IV. Directors

Article 15 The Company shall have five (5) to twelve (12) Directors, and the tenure of each shall be three (3) years. Directors shall be elected by the shareholders' meeting from the competent candidates and may be re-elected for consecutive terms. After election, the Board of Directors may, by resolution, procure liability insurance for the Directors of the Company. The remuneration of Directors shall be determined by the Board of Directors according to the recommendations of the Company's Remuneration Committee and the general standards in the same industry.
Among the afore-mentioned number of Directors, the number of independent Directors shall be at least three (3) and shall not be less than one-third of the total number of Director seats. The professional qualifications, shareholding, restrictions on concurrent positions, nomination and election methods, and other matters to be complied with in respect of independent Directors shall be governed by the relevant regulations of the securities competent authority.
A candidate nomination system is adopted for the election of the Company's Directors. Shareholders shall elect Directors from the list of Director candidates.
The aggregate number of registered shares of the Company held by all Directors shall be determined in accordance with the standards prescribed in the "Regulations Governing Share Ownership Ratios and Review Implementation for Directors and Supervisors of Public Companies promulgated by the competent authority."

Article 16 The Directors shall form a Board of Directors. The Chairman and Vice Chairman of the Board of Directors shall be elected from among the Directors by a majority vote at a meeting attended by two-thirds or more of the Directors. The Chairman of the Board of Directors shall represent the Company.

Article 17 The Board meeting shall be convened by the Chairman. At the meeting, the Chairman shall preside as the chair of the meeting. In the event the Chairman is unable to preside at the meeting due to leave or other causes, the vice-Chairman shall act on his/her behalf. Where there is no vice-Chairman, or the vice-Chairman is also absent, the Chairman shall designate a Director to act as the proxy. When there is no designation made, the directors shall elect one person from among themselves to act as the chairman of the meeting.
In calling a meeting of the Board, a notice stated the reason for such meeting shall be given to each Director no later than 7 days prior to the scheduled meeting date. In case of an emergency, a meeting of the Board may be convened at any time. The convening notice above may be made in writing, by e-mail, or by fax.

Article 18 Unless otherwise provided by the Company Act, a board meeting must be attended by a majority of Directors; resolutions at a board meeting shall be adopted by a majority vote of the Directors present at such meeting.

Article 19 The board meeting may be convened via video conference, and the Directors who attend the board meeting via video conference shall be deemed to have attended the meeting in person.

Article 20 In case the Director is unable to attend the board meeting, the Director may designate other Directors to attend the meeting by a power of attorney signed or sealed and specifying the scope of vested power. However, a Director is limited to be one proxy at one time.

Article 21 (deleted)

Article 22 The Company established the Audit Committee according to the requirements under the Securities and Exchange Act. The Audit Committee shall comprise of all independent Directors. The Audit Committee or its member shall perform the duties of supervisors prescribed in the Company Law, Securities and Exchange Act, and other applicable laws and regulations.

Chapter V. Managerial Officers

Article 23 The Company may have assigned managerial officers of one Chief of Executive Officer (CEO), one President, recommended by the Chairman and submitted to the board meeting for appointment and discharge, whereas the board meeting shall be attended by a majority of Directors and the resolution shall be adopted by a majority vote of the Directors present at such meeting.
Other managerial officers are recommended by the President to the Chairman, submitted to the board meeting for appointment and discharge, whereas the board meeting shall be attended by a majority of Directors and the resolution shall be adopted by a majority vote of the Directors present at such meeting.

Chapter VI. Accounting

Article 24 By the end of the accounting year, the Board shall prepare the following report and statements and propose at the annual shareholders' meeting for approval:
1. Business report;

2. Financial statements;
3. Surplus distribution or loss provision resolution.

Article 25 Shall there be profit of the year (i.e., before-tax profit before deducting the remuneration paid to employees and Directors), the Company shall allocate no less than 0.1% for staff remuneration (No less than one percent of the allocated employee remuneration shall be distributed to grassroots-level employees.), and allocate no more than 1% for Directors' remuneration, and such distribution shall be resolved by the Board. However, if the Company still has accumulated losses, it shall retain the compensation amount.

The abovementioned remuneration of employees may be paid in shares or cash, and only qualified employees of parents or subsidiaries meeting certain specific requirements are entitled to receive such remuneration; the Chairman is authorized to determine the certain specific requirements.

If there is a surplus in the annual final accounts, the Company shall first pay all taxes and offset accumulated losses, followed by a set-aside of 10% as the legal reserve. A special reserve shall then be appropriated or reversed in accordance with relevant laws and regulations. Any remaining balance, together with the accumulated undistributed earnings, shall be drafted into a distribution proposal by the Board of Directors. Where such distribution is to be made in the form of new shares, it shall be submitted to the shareholders' meeting for a resolution. Where such distribution is to be made in cash, the Board of Directors is authorized, pursuant to Paragraph 5 of Article 240 of the Company Act, to approve such distribution by a resolution adopted by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of Directors, and subsequently report such distribution to the shareholders' meeting.

Subject to the Company's financial structure, future funding requirements, and profitability, the Company may distribute dividends to shareholders in an amount not less than thirty percent (30%) of the distributable earnings for the current year. Of such dividends, the portion to be distributed in cash shall not be less than ten percent (10%) of the total amount of dividends.

Article 25-1 The Board is authorized to resolve the distribution of cash regarding the entire or partial legal reserve and capital reserve upon the approval of the majority of the Directors present at a Board meeting attended by two-thirds or more of Director, and report to the shareholders' meeting according to the requirements under Article 241 of the Company Act.

Chapter VII. Supplementary Provisions

Article 26 The organizational rules and operating rules of the Company shall be enacted separately.

Article 27 Matters not provided herein shall be governed by the Company Act.

Article 28 This Articles of Incorporation was enacted on August 17, 2017.
The first amendment was made on October 12, 2017.
The second amendment was made on February 26, 2019.
The third amendment was made on April 12, 2019.
The fourth amendment was made on March 30, 2020.
The fifth amendment was made on May 11, 2022.

The sixth amendment was made on June 20, 2024.
The seventh amendment was made on June 27, 2025.

Appendix 2

MiTAC Digital Technology Corporation
Rules of Procedure for Shareholders Meetings

Article 1

To establish a strong governance system and sound supervisory capabilities for this Corporation's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2

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

Article 3

(Convening shareholders meetings and shareholders meeting notices)

Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.
Unless otherwise provided in Regulations Governing the Administration of Shareholder Services of Public Companies, a company that will convene a shareholders' meeting with video conferencing shall expressly provide for such meetings in its Articles of Incorporation and obtain a resolution of its board of directors. Furthermore, convening of a virtual-only shareholders' meeting shall require a resolution adopted by a majority vote at a meeting of the board of directors attended by at least two-thirds of the total number of directors.
Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.
This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, this Corporation has the paid-in capital of NT$10 billion or more as of the last day of the most current fiscal year, or total hareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.

This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1, Matters specified in Article 26-1 and Article 43-6 of the Securities and Exchanges Act, and Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a written proposal for discussion at a regular shareholders meeting. The number of items so proposed, however, is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4

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

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

After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5

(Principles determining the time and place of a shareholders meeting)

The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

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

Article 6

(Preparation of documents such as the attendance book)

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

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

This Corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

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

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

In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1

(Convening virtual shareholders meetings and particulars to be included in shareholders meeting notice)

To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
   A. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
   B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
   C. In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.
   D. Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.

Article 7

(The chair and non-voting participants of a shareholders meeting)

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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

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

Article 8

(Documentation of a shareholders meeting by audio or video)

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

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

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

In case of a virtual shareholders meeting, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 9

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

The chair shall call the meeting to order at the appointed meeting time, and announce the number of shares without voting rights, and attending shares at the same time.

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

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

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

Article 10

(Discussion of proposals)

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

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

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

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

Article 11

(Shareholder speech)

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

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

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

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

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

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

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

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article 12

(Calculation of voting shares and recusal system)

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

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

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

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

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13

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

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

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

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

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

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

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

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

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

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

Article 14

(Election of directors)

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment regulations adopted by this Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, as well as the names of those unelected ones and the numbers of votes they obtained.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15

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

This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of this Corporation.

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online.

Article 16

(Public disclosure)

On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation hall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

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

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation(Taipei Exchange**)** regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17

(Maintaining order at the meeting place)

Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

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

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

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

Article 18

(Recess and resumption of a shareholders meeting)

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

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

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

Article 19

(Disclosure of information at virtual meetings)

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

Article 20

(Location of the chair and secretary of virtual-only shareholders meeting)

When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 21

(Handling of disconnection)

In the event of a virtual shareholders meeting, this Corporation may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

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

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

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

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

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

When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 22

(Handling of digital divide)

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

Article 23

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

Article 24

This rules was established on June 20, 2024.

The 1st amendment was made on June 27, 2025.

Appendix 3

MiTAC Digital Technology Corporation
Shareholdings of All Directors

Record Date：March 30, 2026

Position	Name		Current Shareholding			Note
			Type	Shares	Shareholding ratio (%)	
Chairman	Ho, Jhi-Wu	Rep. of MiTAC Holdings Corporation.	Common Shares	66,943,889	61.18	
Director	Yang, Hsiang-Yun					
Director	Lin, Wen-Feng					
Director	Miau, Joseph					
Director	Chang, Le-Chun			956,000	0.87	
Director	Chen, Jian-Xian	Rep. of MiTAC Inc		2,353,863	2.15	
Independent Director	Chen, L.W. Paul			0	0.00	
Independent Director	Ching, Hu-Shih			0	0.00	
Independent Director	Chou, Patricia			0	0.00	
Total				70,253,752	64.20	

Total issued shares: 109,413,300 shares on March 30, 2026

Note: The minimum required shareholding of all directors by law: 8,000,000 shares

The shareholding of all directors on March 30, 2026: 70,253,753 shares