



Stock Code: 2363
The Form of Shareholders' Meeting: Physical

Silicon Integrated Systems Corp.

2026 Annual Shareholders' Meeting

Meeting Handbook

May 26, 2026

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THIS IS A TRANSLATION OF 2026 ANNUAL SHAREHOLDERS' MEETING HANDBOOK ("THE HANDBOOK") OF SILICON INTEGRATED SYSTEMS CORPORATION ("THE COMPANY"). THE TRANSLATION IS INTENDED FOR REFERENCE ONLY AND NO OTHER PURPOSE. THE COMPANY HEREBY DISCLAIMS ANY AND ALL LIABILITIES WHATSOEVER FOR THE TRANSLATION; THE CHINESE TEXT OF THE HANDBOOK SHALL GOVERN ANY AND ALL MATTERS RELATED TO THE INTERPRETATION OF THE SUBJECT MATTER STATED HEREIN.

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Silicon Integrated Systems Corp.

Meeting Procedures of the 2026 Annual General Meeting

- I. Meeting Called to Order
- II. Chairman's Speech
- III. Report Items
- IV. Proposed Resolutions
- V. Agenda Items
- VI. Extraordinary Motions
- VII. Adjournment

Silicon Integrated Systems Corp.

Agenda of the 2026 Annual General Meeting

Time: May 26, 2026, 9:00 am

Venue: No.180, Sec. 2, Gongdao 5th Rd., Hsinchu (Silicon Building)

The Form of Shareholders' Meeting: Physical

Attendants: All shareholders and their proxies

Chairman: Stan Hung

I. Meeting Called to Order

II. Chairman's Speech

III. Report Items

Proposal 1: 2025 Business Report

Proposal 2: Audit Committee's Review Report on the 2025 Financial Statements

Proposal 3: Report on 2025 employees' and directors' compensation

Proposal 4: Report on the execution status of related party transactions for the year 2025

Proposal 5: Report on the shareholders' proposal at the Annual Shareholders' Meeting

IV. Proposed Resolutions

Proposal 1: Ratification of the 2025 Business Report and Financial Statements

Proposal 2: Ratification of the 2025 Earnings Distribution Proposal

V. Agenda Items

Proposal 1: Proposed amendments to the Company's "Operational Procedures for Loaning Funds."

VI. Extraordinary Motions

VII. Adjournment

Report Items:

Report 1

Proposal: 2025 Business Report

Description: Please refer to Attachment 1 on page 6~7 for the 2025 Business Report.

Report 2

Proposal: Audit Committee's Review Report on the 2025 Financial Statements.

Description: Please refer to Attachment 2 on page 8 and Attachment 3 on page 9~20 of this Handbook for the Audit Committee's Review Report and Independent Auditors' Report.

Report 3

Proposal: Report on the distribution of 2025 employees' and directors' compensation

Description:

1. In accordance with Article 32 of the Company's Articles of Incorporation: The Company shall contribute the remaining balance of profit before tax after offsetting the accumulated loss to employees' and directors' compensation. The percentage of employees' compensation shall be no less than 5% of the aforementioned balance and the percentage of directors' compensation shall be no more than 2% of the aforementioned balance. Employees' compensation may be distributed in the form of shares or cash, while directors' compensation shall be distributed in the form of cash.
2. The Company proposed to distribute NT\$70,182,247 in cash for employees' compensation and NT\$8,772,781 in cash for directors' compensation.

Report 4

Proposal: Report on the execution status of related party transactions for the year 2025

Description:

1. In accordance with the Company's "Regulations on the Management of Related Party Transactions," any purchase, sale of goods, provision of services, or technical service transactions between the Company or its subsidiaries and an individual related party, where the anticipated annual transaction amount is expected to reach 5% or more of the Company's most recent consolidated total assets or the most recent annual consolidated net revenue, shall be subject to approval by the Audit Committee and the Board of Directors before the transaction can proceed. This requirement excludes transactions governed by the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" or those conducted between the Company and its parent company, subsidiaries, or among subsidiaries. After the end of the fiscal year, a report shall be submitted to the most recent shareholders' meeting detailing the actual annual transaction amount and conditions of the related party transactions. The report shall confirm whether the transactions were conducted in accordance with the pricing principles approved by the Board of Directors and whether the actual annual transaction amount remained within the approved limit.
2. Please refer to Attachment 6 on page 31 for the Execution Status of Related Party Transactions for the Year 2025.

Report 5

Proposal: Report on the shareholders' proposal at the Annual Shareholders' Meeting

Description:

1. In compliance with Article 172-1 of the Company Act.
2. The Company did not receive any shareholders' proposals during the period from March 20, 2026 to March 30, 2026.

Proposed Resolutions:

Proposal 1 [Proposed by the Board of Directors]

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

Description:

1. The 2025 Business Report and Financial Statements have been approved by the Board of Directors at the 13th Meeting of the 13th Board of Directors, reviewed by the Audit Committee, which has issued a written review report, and submitted to the shareholders' meeting for ratification in accordance with the laws and regulations. Please refer to Attachment 2 on page 8 of this Handbook.
2. For the attached Business Report, please refer to Attachment 1 on page 6 to page 7 of this Handbook. For the Independent Auditors' Report and the above financial statements, please refer to Attachments 3 to 5 on page 9 to page 30 of this Handbook.

Resolution:

Proposal 2 [Proposed by the Board of Directors]

Proposal: Ratification of the 2025 Earnings Distribution Proposal.

Description:

1. The Company's earnings after tax for 2025 amounted to NT\$788,225,974. After adding the unappropriated retained earnings at the beginning of the period of NT\$3,448,768,671 and the remeasurement of defined benefit plans of NT\$8,927,184, and after appropriating the legal reserve of (NT\$79,715,316), the distributable earnings for the current period total NT\$4,166,206,513. It is proposed to distribute cash dividends to shareholders in the amount of NT\$308,992,896, representing NT\$0.6 per share, to be allocated in proportion to shareholdings as recorded in the shareholders' register on the ex-dividend record date. The cash dividends are calculated by "unconditionally rounded up to the nearest dollar", and the total amount of distribution less than one dollar is recognized as other income of the Company.
2. The ex-dividend date and payment date for the distribution of cash dividends to shareholders will be determined by the Chairman of the Board upon authorization following the approval of the shareholders' meeting. In the event that subsequent actions, such as the repurchase of the Company's shares, transfer, conversion, or cancellation of treasury shares, the issuance and cancellation of restricted employee rights shares, or the issuance of warrants or convertible bonds leading to conversion in accordance with relevant issuance and conversion procedures, result in a change in the number of outstanding shares, thereby affecting the dividend distribution ratio, or if there are any other related matters not yet addressed, the Chairman of the Board will be authorized to handle and make adjustments after the approval of the shareholders' meeting.
3. Please refer to the following 2025 Earnings Distribution Table

Silicon Integrated Systems Corp. 2025 Earnings Distribution Table

Unit: NT\$

No.	Amount
Undistributed earnings at the beginning of the period	3,448,768,671
Add: Remeasurement of defined benefit plans	8,927,184
Undistributed earnings at the beginning of the period after adjustment	3,457,695,855
Earnings after tax for the period	788,225,974
Less: Provision of legal reserve	(79,715,316)
Distributable earnings for the period	4,166,206,513
Less: Cash dividend NT\$0.6/share (Note)	(308,992,896)
Undistributed earnings at the end of the period	3,857,213,617

Chairman:
Chia-Tsung Hung

President:
Le-Tien Jung

Chief Accountant:
Yuan-Kwei Chen

Resolution:

Agenda Items:

Discussion 1

[Proposed by the Board of Directors]

Proposal: Proposed amendments to the Company's "Operational Procedures for Loaning Funds."

Description:

1. In response to practical operational needs, it is proposed to amend certain provisions.
2. Please refer to page 32 [Attachment 7] of this Handbook for the comparison table of the amendment on provisions of the Company's "Operational Procedures for Loaning Funds".

Resolution:

Extraordinary Motions:

Adjournment

[Attachment 1]

Silicon Integrated Systems Corp. Business Report

Looking back at 2025, AI applications continued to drive demand for related chips, while shipments of tech products such as smartphones, laptops/personal computers, and servers also rebounded, providing a boost to the global semiconductor industry. In 2025, although the semiconductor market was subject to various potential disruptive factors—including inflation, geopolitical developments, the “Trump effect” in the United States, and broader macroeconomic conditions—it continued to demonstrate strong growth momentum, driven by demand in artificial intelligence (AI) and high-performance computing (HPC). The Company maintains a certain level of competitiveness in the market share of human-machine interface ICs. However, continuous product upgrades remain essential to capture higher value-added opportunities and to mitigate potential declines in average selling prices (ASP). For 2025, the Company reported net income after tax of NT\$788 million and earnings per share (EPS) of NT\$1.53.

Looking ahead to 2026, the Company plans to launch a new generation of active stylus controller ICs, mixed-signal microcontrollers, high-series lithium battery management ICs, as well as MEMS microphone ICs and related solutions. These developments are expected to further drive overall revenue growth.

2025 Business Performance

Results of the Business Plan

In the field of human-machine interface (HMI) ICs, the Company has introduced a full range of capacitive touch solutions across all display sizes. These are complemented by comprehensive active stylus controller ICs, offering high noise immunity, water resistance, and palm rejection functionality. In addition, the Company’s mixed-signal microcontrollers are applied in healthcare and medical devices, including blood pressure monitors, thermometers, body fat scales, blood glucose meters, pulse oximeters, and heart rate monitors, thereby expanding into the medical electronics sector. Furthermore, the Company’s lithium battery management ICs, originally used in wearable devices as well as smartphones, tablets, and laptops, have been extended to higher-series power battery systems and energy storage applications. Moreover, the Company will also launch new MEMS microphone IC products, which are expected to be highly competitive in the market.

The Company's financial condition, profitability and research and development are as follows:

Financial Condition

(I) Parent Company Only Financial Statements

Unit: NT\$'000

Item	2025	2024	Increase(decrease) amount
Sales revenue	280,876	164,568	116,308
Gross profit	107,548	80,438	27,110
Operating loss	(400,425)	(344,525)	(55,900)
Net income	788,226	498,582	289,644

(II) Consolidated Financial Statements

Unit: NT\$'000

Item	2025	2024	Increase(decrease) amount
Sales revenue	2,821,137	738,560	2,080,577
Gross profit	877,825	256,862	620,963
Operating loss	(95,137)	(335,292)	240,155
Net income	755,451	472,898	282,553

Profitability

(I) Parent Company Only Financial Statements

Item	2025	2024	
Return on assets(%)	4.80	2.98	
Return on equity(%)	4.86	3.01	
Ratio to paid-in capital(%)	Operating loss	(7.78)	(7.07)
	Profit before income tax	15.50	11.92
Net profit margin(%)	280.63	302.96	
Earnings per share(NTD)	1.53	0.81	

(II) Consolidated Financial Statement

Item	2025	2024	
Return on assets(%)	4.30	2.79	
Return on equity(%)	4.64	2.85	
Ratio to paid-in capital(%)	Operating loss	(1.85)	(6.88)
	Profit before income tax	16.17	11.53
Net profit margin(%)	26.78	64.03	
Earnings per share(NTD)	1.53	0.81	

Research and development

- Continuously enhance the performance and specifications of active stylus controller ICs, while deepening the Company's presence in established markets, including business, education, industrial control, and e-reader segments.
- Develop high-performance mixed-signal microcontrollers to meet the requirements of measurement and smart medtech applications.
- Launch high-end lithium battery protection ICs and fuel gauge ICs to penetrate high-margin applications currently dominated by major manufacturers in the U.S. and Japan.
- In alignment with AI-driven applications, continue to develop high-sensitivity, low-power MEMS microphone-related products.

Summary of 2026 Business Plan

Thank you for the support and encouragement from our shareholders, we will continue to invest in R&D resources and innovative technologies to improve the performance of our existing products and promote new modules, so as to increase revenue and return profits to our shareholders.

Sincerely,

We wish you all health and good fortune.

Chairman:
Chia-Tsung Hung

President:
Le-Tien Jung

Chief Accountant:
Yuan-Kwei Chen

[Attachment 2]

Silicon Integrated Systems Corp.
Audit Committee's Review Report

The 2025 financial statements and consolidated financial statements of the Company prepared and delivered by the Board of Directors had been jointly audited by CPA Chris Hu and Hsin-Min Hsu from EY, who are of opinion that such financial statements are sufficient to present the financial condition, operating results and cash flow of the Company. Along with the business report and earnings distribution table, the documents have been reviewed by the Audit Committee, which found no discrepancies. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, a report has been prepared and is respectfully submitted for review and approval.

Sincerely

2026 Annual Shareholders' Meeting of Silicon Integrated Systems Corp.

Converner of the Audit Committee: Ya-Ching Li

February 23, 2026

【 Attachment 3 】

Independent Auditors' Report Originally Issued in Chinese

To Silicon Integrated Systems Corporation

Opinion

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

In our opinion, based on our audits and the reports of the other auditors (please refer to the *Other Matter – Making Reference to the Audits of Other Auditors* section of our report), the parent company only financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its parent company only financial performance and parent company only cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the 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.

Key Audit Matters

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

Revenue recognition

The Company recognized NT\$280,876 thousand as net sales for the year ended December 31, 2025. Sales of products is the main operating activity of the Company. Its sale regions include not only Taiwan but also Asia and other regions. Trade terms of sales of products under each sale order may be different. It is necessary for the Company to judge and determine the performance obligations and the timing of its satisfaction under each sale order. As a result, we determined the matter to be a key audit matter.

Our audit procedures include (but are not limited to) evaluating and testing the effectiveness of internal control which is related to the timing of revenue recognition; assessing the appropriateness of the accounting policy for revenue recognition; performing test of details on samples selected; tracing to relevant documentation of transactions, reviewing the significant terms of sale orders and agreements, identifying the performance obligations of the sale orders and agreements and timing of its satisfaction, performing cutoff procedures on selected samples for a period before and after reporting date, tracing to relevant documentation to verify the appropriateness of the timing of revenue recognition, and reviewing significant sales allowance and reversals in subsequent period. Please refer to Note 4 and Note 6 in notes to the parent company only financial statements.

Investment Accounted for Using the Equity Method (Business Combinations)

On January 1, 2025, the Company acquired a controlling interest in Hycon Technology Corporation and its subsidiaries through the issuance of new shares, with a total consideration of NT\$1,976,162 thousand. The accounting treatment for the acquisition of Hycon Technology Corporation and its subsidiaries was conducted in accordance with International Financial Reporting Standard 3, Business Combinations. The purchase price allocation was based on a purchase price allocation report prepared by management's valuation expert, which served as the basis for measuring and allocating the consideration transferred to the identifiable net assets acquired. Please refer to Note 6(19) Business Combinations in notes to the parent company only financial statements for further details. As the purchase price allocation involves significant management judgment and estimates, and the acquisition amount was material of the year and the transaction had a significant impact on the Company's investments accounted for using the equity method and the recognition of investment gain or loss. As a result, we determined the matter to be a key audit matter.

Our audit procedures included (but were not limited to) the following: obtaining an understanding and evaluating the internal control procedures related to the investment transaction; examining the board minutes and share purchase agreements to confirm that the investment was executed in accordance with the relevant internal control procedures; obtaining the purchase price allocation report prepared by management's valuation expert; evaluating professional competence, capabilities, and objectivity of management's valuation expert; assessing the reasonableness of the projected financial information applied in the purchase price allocation report by comparing with the Company's historical financial information and the future market expectations of the relevant industry; and involving our internal valuation specialists to evaluate the valuation methodologies and significant assumptions adopted by management's valuation expert in the purchase price allocation report in order to assess the reasonableness of the allocation. We also considered the appropriateness of the related accounting policies and disclosures for business combinations as disclosed in Note 4 and 6 to the parent company only financial statements.

Impairment Assessment of Goodwill (Investments Accounted for Using the Equity Method)

In accordance with the requirements of International Accounting Standard 36, Impairment of Assets, the Company performs impairment test on goodwill arising from business combinations annually, which is recognized as part of investments accounted for using the equity method. As the carrying amount of goodwill was material to the Company, and goodwill impairment assessment involves significant management judgment and estimates in determining key assumptions. As a result, we determined the matter to be a key audit matter.

Our audit procedures included (but were not limited to) the following: obtaining an understanding and evaluating management's basis for the identification of cash-generating units and the methods applied in measuring the recoverable amounts; obtaining an understanding of management's basis for estimating future cash flows of the cash-generating units; evaluating the key assumptions adopted in management's valuation model; and comparing the assumptions used by management with the Company's historical financial information and future market expectations of the relevant industry to assess the appropriateness of management's judgments. We also considered the appropriateness of the related accounting policies and disclosures relating investments accounted for using the equity method as disclosed in Notes 4 and 6 to the consolidated financial statements.

Other Matter – Making Reference to the Audits of Other Auditors

We did not audit the financial statements of certain investee companies, which were audited by other auditors, whose reports thereon have been furnished to us, and our opinions expressed herein are based solely on the audit reports of the other auditors. The investment in aforementioned investee companies under equity method amounted to NT\$12,630 thousand and NT\$37,407 thousand, representing 0.1% and 0.3% of total assets as of December 31, 2025 and 2024, respectively. The related shares of losses recognized from these subsidiaries, associates and joint ventures under the equity method amounted to NT\$24,777 thousand and NT\$29,513 thousand, representing (3.1)% and (5)% of the net income before tax for the years ended December 31, 2025 and 2024 respectively.

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

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers for such internal control as management determines is necessary to enable the preparation of the 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 ability to continue as a going concern of the Company, 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 financial reporting process of the Company.

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

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and 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 internal control of the Company.
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 ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the accompanying notes, and whether the parent company only 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 parent company only 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 2025 parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

/s/ Hu, Shen-Chieh

/s/ Hsu, Hsin-Min

Ernst & Young, Taiwan

February 23, 2026

Notice to Readers

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

Accordingly, the accompanying parent company only financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young 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.

Independent Auditors' Report Originally Issued in Chinese

To Silicon Integrated Systems Corporation

Opinion

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

In our opinion, based on our audits and the reports of the other auditors (please refer to the *Other Matter – Making Reference to the Audits of Other Auditors* section of our report), the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and their consolidated financial performance and cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the 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.

Key Audit Matters

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

Revenue recognition

The Group recognized NT\$2,821,137 thousand as net sales for the year ended December 31, 2025. Sales of products is the main operating activity of the Group. Its sale regions include not only Taiwan but also Asia and other regions. Trade terms of sales of products under each sale order may be different. It is necessary for the Group to judge and determine the performance obligations and the timing of its satisfaction under each sale order. As a result, we determined the matter to be a key audit matter.

Our audit procedures include (but are not limited to) evaluating and testing the effectiveness of internal control which is related to the timing of revenue recognition; assessing the appropriateness of the accounting policy for revenue recognition; performing test of details on samples selected; tracing to relevant documentation of transactions, reviewing the significant terms of sale orders and agreements, identifying the performance obligations of the sale orders and agreements and timing of its satisfaction, performing cutoff procedures on selected samples for a period before and after reporting date, tracing to relevant documentation to verify the appropriateness of the timing of revenue recognition, and reviewing significant sales allowance and reversals in subsequent period. Please refer to Note 4 and Note 6 in notes to the consolidated financial statements.

Business combinations

On January 1, 2025, the Group acquired a controlling interest in Hycon Technology Corporation and its subsidiaries through the issuance of new shares, with a total consideration of NT\$1,976,162 thousand. The accounting treatment for the acquisition of Hycon Technology Corporation and its subsidiaries was conducted in accordance with International Financial Reporting Standard 3, Business Combinations. The purchase price allocation was based on a purchase price allocation report prepared by management's valuation expert, which served as the basis for measuring and allocating the consideration transferred to the identifiable net assets acquired. Please refer to Note 6(25) Business Combinations in notes to the consolidated financial statements for further details. As the purchase price allocation involves significant management judgment and estimates, and the acquisition amount was material of the year. As a result, we determined the matter to be a key audit matter.

Our audit procedures included (but are not limited to) the following: obtaining an understanding and evaluating the internal control procedures related to the investment transaction; examining the board minutes and share purchase agreements to confirm that the investment was executed in accordance with the relevant internal control procedures; obtaining the purchase price allocation report prepared by management's valuation expert; evaluating professional competence, capabilities, and objectivity of management's valuation expert; assessing the reasonableness of the projected financial information used in the purchase price allocation report by comparing with the Group's historical financial information and the future market expectations of the relevant industry; and involving our internal valuation specialists to evaluate the valuation methodologies and significant assumptions adopted by management's valuation expert in the purchase price allocation report in order to assess the reasonableness of the allocation. We also considered the appropriateness of the related accounting policies and disclosures for business combinations as disclosed in Note 4 and 6 to the consolidated financial statements.

Impairment Assessment of Goodwill

As of December 31, 2025, the carrying amount of goodwill of the Group was NT\$1,053,058 thousand. In accordance with International Accounting Standard 36, Impairment of Assets, the Group performs impairment test on goodwill arising from business combinations annually. As the carrying amount of goodwill was material to the Group, and goodwill impairment assessment involves significant management judgment and estimates in determining key assumptions. As a result, we determined the matter to be a key audit matter.

Our audit procedures included (but are not limited to) the following: obtaining an understanding and evaluating management's basis for the identification of cash-generating units and the methods applied in measuring the recoverable amounts; obtaining an understanding of management's basis for estimating future cash flows of the cash-generating units; evaluating the key assumptions adopted in management's valuation models; and comparing the assumptions used by management with the Group's historical financial information and future market expectations of the relevant industry to assess the appropriateness of management's judgments. We also considered the appropriateness of the related accounting policies and disclosures relating goodwill impairment assessment as disclosed in Note 4 and 6 to the consolidated financial statements.

Other Matter – Making Reference to the Audits of Other Auditors

We did not audit the financial statements of certain consolidated subsidiaries, whose statements reflect total assets of NT\$0 and NT\$128,278 thousand, constituting 0% and 1% of consolidated total assets as of December 31, 2025 and 2024, respectively, and total operating revenues of NT\$2,689 thousand and NT\$51,734 thousand, constituting 0.1% and 7% of consolidated operating revenues for the years ended December 31, 2025 and 2024, respectively. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions expressed herein are based solely on the audit reports of the other auditors. We did not audit the financial statements of certain associates and joint ventures accounted for under the equity method whose statements are based solely on the reports of the other auditors. These associates and joint ventures under equity method amounted to NT\$12,630 thousand and NT\$0, representing 0.1% and 0% of consolidated total assets as of December 31, 2025, and 2024, respectively. The related shares of losses from the associates and joint ventures under the equity method amounted to NT\$17,121 thousand and NT\$1,567 thousand, representing (2.1)% and (0.3)% of the consolidated net income before tax for the years ended December 31, 2025, and 2024, respectively.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the ability to continue as a going concern of the Group, 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 financial reporting process of the Group.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and 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 internal control of the Group.
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 ability to continue as a going concern of the Group and its subsidiaries. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group and its subsidiaries to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated 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 consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Others

We have audited and expressed an unqualified opinion on the parent company only financial statements of Silicon Integrated Systems Corporation as of and for the years ended December 31, 2025 and 2024.

/s/ Hu, Shen-Chieh

/s/ Hsu, Hsin-Min

Ernst & Young, Taiwan

February 23, 2026

Notice to Readers

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

Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young 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.

English Translation of the Parent Company Only Financial Statements Originally Issued in Chinese
SILICON INTEGRATED SYSTEMS CORPORATION
PARENT COMPANY ONLY BALANCE SHEETS
As of December 31, 2025 and 2024
(Expressed in thousands of New Taiwan Dollars)

【 Attachment 4 】

ASSETS	Notes	December 31, 2025	%	December 31, 2024	%
Current assets					
Cash and cash equivalents	4, 6(1), 12	\$1,063,310	6	\$1,045,537	7
Financial assets measured at amortized cost - current	4, 6(3), 8, 12	389,618	2	357,687	3
Account receivable, net	4, 6(4), 6(13), 12	30,508	-	14,073	-
Accounts receivable - related parties, net	4, 6(4), 6(13), 7, 12	49,895	-	2,835	-
Other receivables	4, 12	1,328	-	2,350	-
Inventories, net	4, 5, 6(5)	97,117	1	39,730	-
Prepayments	7	5,197	-	4,884	-
Other current assets		12,917	-	1,341	-
Total current assets		1,649,890	9	1,468,437	10
Non-current assets					
Financial assets at fair value through other comprehensive income - non-current	4, 6(2), 12	13,231,841	71	11,523,497	81
Investments accounted for using the equity method	4, 5, 6(6), 6(9)	2,797,744	15	480,125	3
Property, plant and equipment	4, 5, 6(7), 8	738,802	4	734,068	5
Right-of-use assets	4, 6(14)	1,824	-	260	-
Intangible assets	4, 6(8)	1,735	-	2,556	-
Deferred tax assets	4, 5, 6(18)	-	-	954	-
Prepayment for equipment		1,260	-	280	-
Refundable deposits	12	2,493	-	211	-
Net defined benefit assets - non-current	4, 6(10)	108,126	1	96,879	1
Total non-current assets		16,883,825	91	12,838,830	90
Total assets		\$18,533,715	100	\$14,307,267	100

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

English Translation of the Parent Company Only Financial Statements Originally Issued in Chinese
SILICON INTEGRATED SYSTEMS CORPORATION
PARENT COMPANY ONLY BALANCE SHEETS
As of December 31, 2025 and 2024
(Expressed in thousands of New Taiwan Dollars)

LIABILITIES AND EQUITY	Notes	December 31, 2025	%	December 31, 2024	%
Current liabilities					
Contract liabilities - current	4, 6(11)	\$1,071	-	\$592	-
Accounts payable	12	25,217	-	6,612	-
Accounts payable - related parties	7, 12	39,798	-	4,460	-
Other payables	4, 12	144,700	1	87,331	1
Other payables - related parties	4, 7, 12	-	-	28	-
Payables on equipment	12	-	-	4,196	-
Current tax liabilities	4, 5, 6(18)	8,288	-	80,663	1
Lease liabilities - current	4, 6(14), 12	928	-	110	-
Other current liabilities		3,650	-	2,929	-
Refund liabilities		108	-	239	-
Total current liabilities		223,760	1	187,160	2
Non-current liabilities					
Deferred tax liabilities	4, 5, 6(18)	7,850	-	5,082	-
Lease liabilities - non-current	4, 6(14), 12	929	-	162	-
Guarantee deposits	12	4,821	-	4,164	-
Total non-current liabilities		13,600	-	9,408	-
Total liabilities		237,360	1	196,568	2
Equity					
Capital	6(11)				
Common stock		5,149,882	28	4,872,331	34
Additional paid-in capital	4, 6(11)	1,805,591	10	1,06,980	1
Retained earnings	6(11)				
Legal reserve		776,038	4	724,422	5
Unappropriated earnings		4,245,921	23	3,757,878	26
Other components of equity		6,318,923	34	4,649,088	32
Total equity		18,296,355	99	14,110,699	98
Total liabilities and equity		\$18,533,715	100	\$14,307,267	100

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

SILICON INTEGRATED SYSTEMS CORPORATION

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2025 and 2024

(Expressed in thousands of New Taiwan Dollars, except for earnings per share)

Description	Notes	For the years ended December 31			
		2025	%	2024	%
Operating revenues	4, 6(12), 7	\$280,876	100	\$164,568	100
Operating costs	4, 6(5), 6(15), 7	(173,297)	(62)	(84,130)	(51)
Gross profit		107,579	38	80,438	49
Unrealized gross profit on sales		(31)	-	-	-
Gross profit, net		107,548	38	80,438	49
Operating expenses	6(8), 6(14), 6(15), 7				
Selling expenses		(47,024)	(17)	(17,353)	(11)
Administrative expenses		(146,027)	(52)	(132,708)	(81)
Research and development expenses		(314,922)	(112)	(274,902)	(167)
Total operating expenses		(507,973)	(181)	(424,963)	(259)
Operating loss		(400,425)	(143)	(344,525)	(210)
Non-operating income and expenses	4, 6(6), 6(16), 7				
Interest income		28,796	10	37,327	23
Other income		797,739	284	840,594	511
Other gains and losses		40,161	15	9,224	6
Financial costs		(72)	-	(12)	-
Share of profit or loss of subsidiaries, associates, and joint ventures accounted for using the equity method		332,124	118	38,361	23
Total non-operating income and expenses		1,198,748	427	925,494	563
Income before income tax		798,323	284	580,969	353
Income tax expense	4, 5, 6(18)	(10,097)	(3)	(82,387)	(50)
Net income		788,226	281	498,582	303
Other comprehensive income loss	4, 6(17)				
Items that will not be reclassified subsequently to profit or loss					
Remeasurements of defined benefit plans	6(10)	10,776	4	22,350	14
Unrealized gains or losses from equity instrument investments measured at fair value through other comprehensive income		1,662,344	592	(2,571,868)	(1,563)
Income tax relating to items that will not be reclassified to profit or loss		(1,849)	(1)	(4,776)	(3)
Items that may be reclassified subsequently to profit or loss					
Exchange differences resulting from translating the financial statements of foreign operations		9,364	3	(390)	-
Income tax relating to items that may be reclassified to profit or loss		(1,873)	(1)	954	1
Other comprehensive income (loss), net of tax		1,678,762	597	(2,553,730)	(1,551)
Total comprehensive income (loss)		\$2,466,988	878	\$(2,055,148)	(1,248)
Earnings per share (NT\$)	6(19)				
Earnings per share - basic		\$1.53		\$0.81	
Earnings per share - diluted		\$1.53		\$0.81	

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

SILICON INTEGRATED SYSTEMS CORPORATION

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

Description	Retained Earnings			Other Equity			Total Equity
	Common Stock	Additional Paid-in Capital	Legal Reserve	Unappropriated Earnings	Exchange Differences on Translation of Foreign Operations	Unrealized Gains or Losses on Financial Assets Measured at Fair Value through Other Comprehensive Income	
Balance as of January 1, 2024	\$7,495,894	\$83,210	\$515,141	\$3,675,880	\$(4,379)	\$7,224,771	\$18,990,517
Appropriation and distribution of 2023 retained earnings	-	-	209,281	(209,281)	-	-	-
Legal reserve	-	-	-	(224,877)	-	-	(224,877)
Cash dividends	-	-	-	498,582	-	-	498,582
Net income for the year ended December 31, 2024	-	-	-	17,574	564	(2,571,868)	(2,553,730)
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	516,156	564	(2,571,868)	(2,055,148)
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	-	-
Cash capital reduction	(2,623,563)	-	-	-	-	-	(2,623,563)
Changes in subsidiaries' ownership	-	23,210	-	-	-	-	23,210
Others	-	560	-	-	-	-	560
Balance as of December 31, 2024	\$4,872,331	\$106,980	\$724,422	\$3,757,878	\$(3,815)	\$4,652,903	\$14,110,699
Balance as of January 1, 2025	\$4,872,331	\$106,980	\$724,422	\$3,757,878	\$(3,815)	\$4,652,903	\$14,110,699
Appropriation and distribution of 2024 retained earnings	-	-	-	(51,616)	-	-	-
Legal reserve	-	-	51,616	(257,494)	-	-	(257,494)
Cash dividends	-	-	-	788,226	-	-	788,226
Net income for the year ended December 31, 2025	-	-	-	8,927	7,491	1,662,344	1,678,762
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	797,153	7,491	1,662,344	2,466,988
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	-	-
Shares issued for pursuant to acquisitions	277,551	1,698,611	-	-	-	-	1,976,162
Balance as of December 31, 2025	\$5,149,882	\$1,805,591	\$776,038	\$4,245,921	\$3,676	\$6,315,247	\$18,296,355

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

English Translation of the Parent Company Only Financial Statements Originally Issued in Chinese
SILICON INTEGRATED SYSTEMS CORPORATION
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
For the years ended December 31, 2025 and 2024
(Expressed in thousands of New Taiwan Dollars)

Description	For the years ended December 31	
	2025	2024
Cash flows from operating activities :		
Net income before tax	\$798,323	\$580,969
Adjustments for:		
Adjustments to reconcile net income before tax to net cash provided by (used in) operating activities:		
Depreciation	17,367	14,985
Amortization	821	920
Interest expenses	72	12
Interest income	(28,796)	(37,327)
Dividend income	(759,798)	(799,773)
Share of profit of subsidiaries, associates and joint ventures accounted for using the equity method	(332,124)	(38,361)
Gains on disposal of property, plant, and equipment	(359)	(65)
(Gains) losses on disposal of investments	(56,384)	369
Unrealized gross profit on sales	31	-
Changes in operating assets and liabilities:		
Accounts receivable	(16,435)	(522)
Accounts receivable - related parties	(47,060)	(2,563)
Other receivables	1,035	292
Inventories	(57,387)	8,104
Prepayments	(313)	243
Other current assets	(11,576)	4,009
Other operating assets	(471)	(37)
Contract liabilities	479	(1,463)
Accounts payable	18,605	3,229
Accounts payable - related parties	35,338	3,810
Other payables	57,149	(22,717)
Other payables - related parties	(28)	28
Other current liabilities	590	11
Cash used in operations	<u>(380,921)</u>	<u>(285,847)</u>
Interest received	28,783	37,550
Income tax paid	<u>(82,472)</u>	<u>(1,724)</u>
Net cash used in operating activities	<u>(434,610)</u>	<u>(250,021)</u>
Cash flows from investing activities :		
Proceeds from disposal of financial assets at fair value through other comprehensive income	10,000	-
Acquisition of financial assets measured at amortized cost	(31,931)	(29)
Acquisition of investments accounted for using the equity method	-	(348,196)
Proceeds from disposal of investments accounted for using the equity method	384	-
Proceeds from capital reduction of investments accounted for using the equity method	-	33,673
Acquisition of property, plant and equipment	(25,025)	(11,817)
Proceeds from disposal of property, plant and equipment	390	65
Increase in refundable deposits	(2,282)	-
Decrease in refundable deposits	-	16
Acquisition of intangible assets	-	(430)
Increase in prepayment for equipment	(980)	(280)
Dividends received	759,798	799,773
Net cash provided by investing activities	<u>710,354</u>	<u>472,775</u>
Cash flows from financing activities :		
Increase in guarantee deposits	657	256
Cash payment for the principle portion of lease liabilities	(1,134)	(140)
Cash dividends	(257,494)	(224,877)
Cash capital reduction	-	(2,623,563)
Others	-	560
Net cash used in financing activities	<u>(257,971)</u>	<u>(2,847,764)</u>
Net increase (decrease) in cash and cash equivalents	17,773	(2,625,010)
Cash and cash equivalents at beginning of the year	1,045,537	3,670,547
Cash and cash equivalents at end of the year	<u>\$1,063,310</u>	<u>\$1,045,537</u>

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese
SILICON INTEGRATED SYSTEMS CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
As of December 31, 2025 and December 31, 2024
(Expressed in thousands of New Taiwan Dollars)

【 Attachment 5 】

ASSETS	Notes	December 31, 2025	%	December 31, 2024	%
Current assets					
Cash and cash equivalents	4, 6(1), 12	\$2,704,738	14	\$1,624,235	12
Financial assets measured at amortized cost - current	4, 6(4), 8, 12	828,173	4	492,027	3
Notes receivable, net	4, 6(5), 6(18), 12	6,721	-	-	-
Account receivable, net	4, 6(6), 6(18), 12	168,602	1	21,480	-
Accounts receivable - related parties, net	4, 6(6), 6(18), 7, 12	7,079	-	8,351	-
Other receivables	4, 12	36,892	-	33,244	-
Current tax assets	4, 5, 6(23)	9,941	-	-	-
Inventories, net	4, 5, 6(7)	250,621	1	52,064	-
Prepayments		7,585	-	8,905	-
Prepayments for investment	6(8)	571,717	3	-	-
Other current assets		12,591	-	3,586	-
Total current assets		<u>4,604,660</u>	<u>23</u>	<u>2,243,892</u>	<u>15</u>
Non-current assets					
Financial assets at fair value through profit or loss - non-current	4, 6(2), 12	10,037	-	-	-
Financial assets at fair value through other comprehensive income - non-current	4, 6(3), 12	13,231,841	64	11,523,497	78
Investments accounted for using the equity method	4, 6(9)	12,630	-	-	-
Property, plant and equipment	4, 5, 6(10), 8	1,039,914	5	846,801	6
Right-of-use assets	4, 6(19)	5,090	-	14,149	-
Intangible assets	4, 5, 6(11), 6(12)	1,390,089	7	12,939	-
Deferred tax assets	4, 5, 6(23)	37,556	-	3,202	-
Prepayment for equipment		1,260	-	280	-
Refundable deposits	12	10,724	-	4,721	-
Net defined benefit assets - non-current	4, 6(15)	108,126	1	96,879	1
Total non-current assets		<u>15,847,267</u>	<u>77</u>	<u>12,502,468</u>	<u>85</u>
Total assets		<u>\$20,451,927</u>	<u>100</u>	<u>\$14,746,360</u>	<u>100</u>

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese
SILICON INTEGRATED SYSTEMS CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
As of December 31, 2025 and December 31, 2024
(Expressed in thousands of New Taiwan Dollars)

LIABILITIES AND EQUITY	Notes	December 31, 2025	%	December 31, 2024	%
Current liabilities					
Short-term loans	6(13), 12	\$13,000	-	\$-	-
Contract liabilities - current	4, 6(17)	868,988	4	298,576	2
Accounts payable	12	59,348	-	8,174	-
Accounts payable - related parties	7, 12	71,609	1	14,565	-
Other payables	4, 12	201,225	1	133,357	1
Payables on equipment	12	-	-	4,196	-
Current tax liabilities	4, 5, 6(23)	51,036	-	80,664	1
Lease liabilities - current	4, 6(19), 12	4,493	-	7,109	-
Other current liabilities	6(14), 12	26,907	-	10,551	-
Current portion of long-term liabilities		89,920	1	-	-
Refund liabilities		108	-	239	-
Total current liabilities		1,386,634	7	557,431	4
Non-current liabilities					
Long-term loans	6(14), 12	562,000	3	-	-
Deferred tax liabilities	4, 5, 6(23)	71,587	-	5,297	-
Lease liabilities - non-current	4, 6(19), 12	929	-	7,191	-
Guarantee deposits	12	18,008	-	4,136	-
Total non-current liabilities		652,524	3	16,624	-
Total liabilities		2,039,158	10	574,055	4
Equity attributable to the parent company					
Capital	6(16)				
Common stock		5,149,882	25	4,872,331	33
Additional paid-in capital	4, 6(16)	1,805,591	9	106,980	1
Retained earnings	6(16)				
Legal reserve		776,038	4	724,422	5
Unappropriated earnings		4,245,921	20	3,757,878	25
Other components of equity		6,318,923	31	4,649,088	32
Equity attributable to the parent company		18,296,355	89	14,110,699	96
Non-controlling interests					
Total equity	4, 6(16)	116,414	1	61,606	-
		18,412,769	90	14,172,305	96
Total liabilities and equity		\$20,451,927	100	\$14,746,360	100

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

SILICON INTEGRATED SYSTEMS CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2025 and 2024

(Expressed in thousands of New Taiwan Dollars, except for earnings per share)

Description	Notes	For the years ended December 31			
		2025	%	2024	%
Operating revenues	4, 6(17), 7	\$2,821,137	100	\$738,560	100
Operating costs	4, 6(7), 6(20), 7	(1,943,312)	(69)	(481,698)	(65)
Gross profit		877,825	31	256,862	35
Operating expenses	6(11), 6(18), 6(19), 6(20), 7				
Selling expenses		(102,207)	(3)	(31,539)	(4)
Administrative expenses		(336,953)	(12)	(174,828)	(24)
Research and development expenses		(534,056)	(19)	(385,787)	(52)
Expected credit gains		254	-	-	-
Total operating expenses		(972,962)	(34)	(592,154)	(80)
Operating losses		(95,137)	(3)	(335,292)	(45)
Non-operating income and expenses	4, 6(9), 6(21), 7				
Interest income		48,175	2	43,405	6
Other income		850,047	30	851,044	115
Other gains and losses		48,903	2	4,632	1
Financial costs		(2,013)	-	(403)	-
Share of profit or loss of subsidiaries, associates, and joint ventures accounted for using the equity method		(17,121)	(1)	(1,567)	-
Total non-operating income and expenses		927,991	33	897,111	122
Income before income tax		832,854	30	561,819	77
Income tax expense	4, 5, 6(23)	(77,403)	(3)	(88,921)	(12)
Net income		755,451	27	472,898	65
Other comprehensive income (loss)	4, 6(22)				
Items that will not be reclassified subsequently to profit or loss					
Remeasurements of defined benefit plans	6(15)	10,776	-	22,350	3
Unrealized gains or losses from equity instrument investments measured at fair value through other comprehensive income		1,662,344	59	(2,571,868)	(348)
Income tax relating to items that will not be reclassified to profit or loss		(1,849)	-	(4,776)	(1)
Items that may be reclassified subsequently to profit or loss					
Exchange differences resulting from translating the financial statements of foreign operations		9,398	-	(390)	-
Income tax relating to items that may be reclassified to profit or loss		(1,873)	-	954	-
Other comprehensive income (loss), net of tax		1,678,796	59	(2,553,730)	(346)
Total comprehensive income		\$2,434,247	86	\$2,080,832	(281)
Net income (loss) attributable to:					
Stockholders of the parent		\$788,226	28	\$498,582	68
Non-controlling interests		(32,775)	(1)	(25,684)	(3)
		\$755,451	27	\$472,898	65
Comprehensive income (loss) attributable to:					
Stockholders of the parent		\$2,466,988	87	\$(2,055,148)	(278)
Non-controlling interests		(32,741)	(1)	(25,684)	(3)
		\$2,434,247	86	\$(2,080,832)	(281)
Earnings per share (NT\$)	6(24)				
Earnings per share - basic		\$1.53		\$0.81	
Earnings per share - diluted		\$1.53		\$0.81	

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese
SILICON INTEGRATED SYSTEMS CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

Description	Equity Attributable to the Parent						Other Equity		Non-controlling Interests	Total Equity
	Common Stock	Additional Paid-in Capital	Retained Earnings		Unappropriated Earnings	Exchange Differences on Translation of Foreign Operations	Unrealized Gains or Losses on Financial Assets Measured at Fair Value through Other Comprehensive Income			
			Legal Reserve							
Balance as of January 1, 2024	\$7,495,894	\$83,210	\$515,141	\$3,675,880	\$(4,379)	\$7,224,771		\$18,990,517	\$40,500	\$19,031,017
Appropriation and distribution of 2023 retained earnings	-	-	209,281	(209,281)	-	-	-	-	-	-
Legal reserve	-	-	-	(224,877)	-	-	-	(224,877)	-	(224,877)
Cash dividends	-	-	-	498,582	-	-	-	498,582	(25,684)	472,898
Net income for the year ended December 31, 2024	-	-	-	17,574	564	(2,571,868)	-	(2,553,730)	-	472,898
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	516,156	564	(2,571,868)	-	(2,055,148)	(25,684)	(2,553,730)
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	-	-	(2,623,563)	-	(2,623,563)
Cash capital reduction	(2,623,563)	-	-	-	-	-	-	23,210	(23,210)	-
Changes in subsidiaries' ownership	-	23,210	-	-	-	-	-	-	70,000	70,000
Non-controlling Interests	-	-	-	-	-	-	-	-	70,000	70,000
Others	-	560	-	-	-	-	-	560	-	560
Balance as of December 31, 2024	\$4,872,331	\$106,980	\$724,422	\$3,757,878	\$(3,815)	\$4,652,903		\$14,110,699	\$61,606	\$14,172,305
Balance as of January 1, 2025	\$4,872,331	\$106,980	\$724,422	\$3,757,878	\$(3,815)	\$4,652,903		\$14,110,699	\$61,606	\$14,172,305
Appropriation and distribution of 2024 retained earnings	-	-	51,616	(51,616)	-	-	-	-	-	-
Legal reserve	-	-	-	(257,494)	-	-	-	(257,494)	-	(257,494)
Cash dividends	-	-	-	788,226	-	-	-	788,226	(32,775)	755,451
Net income for the year ended December 31, 2025	-	-	-	8,927	7,491	1,662,344	-	1,678,762	34	1,678,796
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	797,153	7,491	1,662,344	-	2,466,988	(32,741)	2,434,247
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	-	-	1,976,162	-	1,976,162
Shares issued for pursuant to acquisitions	277,551	1,698,611	-	-	-	-	-	-	87,549	87,549
Non-controlling Interests	-	-	-	-	-	-	-	-	\$116,414	\$116,414
Balance as of December 31, 2025	\$5,149,882	\$1,805,591	\$776,038	\$4,245,921	\$3,676	\$6,315,247		\$18,296,355	\$116,414	\$18,412,769

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese
SILICON INTEGRATED SYSTEMS CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended December 31, 2025 and 2024
(Expressed in thousands of New Taiwan Dollars)

Description	For the years ended December 31	
	2025	2024
Cash flows from operating activities :		
Net income before tax	\$832,854	\$561,819
Adjustments for:		
Adjustments to reconcile net income before tax to net cash provided by (used in) operating activities:		
Depreciation	52,782	29,113
Amortization	42,774	1,642
Expected credit gains	(254)	-
Gains on financial assets and liabilities at fair value through profit or loss	(4,589)	-
Interest expenses	2,013	403
Interest income	(48,175)	(43,405)
Dividend income	(759,798)	(799,773)
Share of profit of subsidiaries, associates and joint ventures accounted for using the equity method	17,121	1,567
Gains on disposal of property, plant, and equipment	(317)	(65)
(Gains) losses on disposal of investments and joint ventures accounted for using the equity method	(56,337)	369
Gains on lease modification	(1)	(2)
Bargain purchase gain	(15,252)	-
Changes in operating assets and liabilities:		
Notes receivables	3,594	-
Accounts receivable	8,725	(5,126)
Accounts receivable - related parties	1,272	(8,079)
Other receivables	(3,112)	32,147
Inventories	(36,194)	10,077
Prepayments	4,327	244
Other current assets	(6,871)	10,595
Other operating assets	23,449	(4,549)
Contract liabilities	562,799	(273,520)
Notes payable	(12)	-
Accounts payable	(7,292)	(7,684)
Accounts payable - related parties	57,044	13,915
Other payables	24,190	(34,705)
Other current liabilities	15,078	6,588
Cash provided by (used in) operations	<u>709,818</u>	<u>(508,429)</u>
Interest received	55,598	12,790
Interest paid	(114)	-
Income tax paid	(110,742)	(5,638)
Net cash provided by (used in) operating activities	<u>654,560</u>	<u>(501,277)</u>
Cash flows from investing activities :		
Proceeds from disposal of financial assets at fair value through other comprehensive income	10,000	-
Acquisition of financial assets measured at amortized cost	(217,808)	(134,369)
Acquisition of financial assets at fair value through profit or loss	(564)	-
Proceeds from disposal of financial assets at fair value through profit or loss	736	-
Proceeds from disposal of investments accounted for using the equity method	384	-
Increase in prepayment for investment	(571,717)	-
Acquisition of subsidiary	203,926	470,396
Proceeds from disposal of subsidiary	(70,364)	-
Proceeds from capital reduction of investments accounted for using the equity method	-	33,673
Acquisition of property, plant and equipment	(26,048)	(17,454)
Proceeds from disposal of property, plant and equipment	431	65
Increase in refundable deposits	(2,296)	(1,372)
Acquisition of intangible assets	(44,393)	(640)
Increase in prepayment for equipment	(980)	(280)
Dividends received	759,798	799,773
Net cash provided by investing activities	<u>41,105</u>	<u>1,149,792</u>
Cash flows from financing activities :		
Decrease in short-term loans	(9,000)	-
Proceeds from long-term loans	651,920	-
Increase in guarantee deposits	7,233	256
Cash payment for the principle portion of lease liabilities	(16,217)	(7,215)
Cash dividends	(257,494)	(224,877)
Cash capital reduction	-	(2,623,563)
Change in non-controlling interests	-	70,000
Others	-	560
Net cash provided by (used in) financing activities	<u>376,442</u>	<u>(2,784,839)</u>
Effect of exchange rate changes on cash and cash equivalents	8,396	1,687
Net increase (decrease) in cash and cash equivalents	<u>1,080,503</u>	<u>(2,134,637)</u>
Cash and cash equivalents at beginning of the year	1,624,235	3,758,872
Cash and cash equivalents at end of the year	<u>\$2,704,738</u>	<u>\$1,624,235</u>

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

[Attachment 6]

Execution Status of Related Party Transactions 2025

In accordance with the Company's "Related Party Transaction Management Policy," transactions between the Company and its subsidiaries and individual related parties, including the sale and purchase of goods, provision of labor or technical services, must have the terms and amounts of the transactions approved by the Board of Directors before the transaction can be executed. Transactions with related parties must be reported at the most recent annual shareholders' meeting, relevant explanations provided as follows:

1. Date of Board Approval: February 27, 2025
2. Related Party approved by the Board of Directors: United Microelectronics Corporation (including subsidiaries)
3. Annual Transaction Amount Limit approved by the Board of Directors for the Year 2025: NT\$ 1,780,860 thousand.
4. Actual Transaction Amount for the Year 2025: NT\$ 1,531,275 thousand, which is within the transaction amount limit approved by the Board of Directors.
5. Related Conditions approved by the Board of Directors:
 - I. Transaction Items, Purpose, Necessity, and Expected Benefits:
 1. Transaction Items: Purchase of goods, technical services, and other transactions.
 2. Purpose and Necessity: Required for the overall operational planning of the Company.
 3. Expected Benefits: The transactions, including the purchase of goods and technical services, are expected to generate operational and sales benefits.
 - II. The reason for choosing the related party as a transaction counterparty:

Required for the overall operational planning of the Company.
 - III. Principles for Calculating Transaction Prices and Expected Annual Transaction Amount Limit:
 1. The transaction price is based on the prevailing market price at the time, and is negotiated by both parties. The transaction price and terms are equivalent to those provided to general customers. (However, if there is long-term cooperation or other special factors between the Company and its related parties that differ from general counterparties, discounts may be offered or received within a reasonable range.)
 2. Expected Annual Transaction Amount Limit: NT\$ 1,780,860 thousand.
 - IV. Explanation of Whether the Transaction Terms Comply with Normal Business Terms and Do Not Harm the Company's Interests or Shareholders' Rights:

As stated in the previous three sections, the transaction price and terms are equivalent to those provided to general customers, and do not harm the Company's interests or shareholders' rights.
 - V. Restrictive covenants and other important stipulations associated with the transaction: None.
 1. The actual transaction terms for the year 2025 (including the principles for calculating the transaction price) fully adhere to and comply with the related conditions approved by the Board of Directors, and no circumstances have arisen that would harm the Company's interests or shareholders' rights.

[Attachment 7]

Comparison Table of amendments to certain provisions of the "Operational Procedures for Loaning Funds" of the Company

Provisions	Before amendment	After amendment	Description
Article 5	The term of fund lending by the Company shall be one year. The lending interest rate shall be adjusted flexibly in accordance with the Company's cost of funds; however, it shall not be lower than the prime lending rate of Bank of Taiwan, with interest calculated on a monthly basis.	The term of fund lending by the Company shall be one year. The lending interest rate shall be adjusted flexibly in accordance with the Company's cost of funds; however, it shall not be lower than the Company's cost of short-term borrowings from financial institutions. Interest may be calculated either monthly or annually, and may be either deducted in advance at the time of disbursement or paid in full upon maturity.	Revised in accordance with the current conditions.

[Appendix 1]

Silicon Integrated Systems Corp. Rules of Procedure for Shareholders' Meetings

Established on June 8, 1995
Amended on June 26, 2002
Amended on June 12, 2006
Amended on June 25, 2015
Amended on May 22, 2025

- I. Unless otherwise required by the law, the shareholders' meeting of the Company shall be conducted in accordance with the Rules.
- II. The Company shall provide an attendance register for shareholders to sign in, or require the attending shareholders to submit their sign-in cards in lieu of signing the register. The calculation of the number of shares present shall be based on the attendance register or sign-in cards submitted by the shareholders and those shares whose votes are exercised in writing or electronically.
- III. The participation and voting of the shareholders' meeting shall be calculated based on the number of shares.
- IV. The shareholders' meeting shall be held in a place where the Company is located or at any other place that is convenient for the shareholders to attend and appropriate to convene such meeting. The meeting shall commence at a time no earlier than 9:00 a.m. and no later than 3:00 p.m.
- V. If a shareholders' meeting is convened by the Board of Directors, the Chairman shall preside at such meeting. If the Chairman is on leave or unable to exercise his powers and duties for any reason, the Vice Chairman shall preside at such meeting. The Chairman shall designate a managing director to preside as the chairman if the Vice Chairman is not appointed, or if the Vice Chairman is on leave or unable to exercise his powers and duties for any reason. If no managing director of the Company is appointed, the Chairman shall designate a director to preside as the chairperson. If the Chairman fails to designate a chairperson for the meeting, the managing director or the directors shall nominate one from among themselves to preside at the meeting. If the shareholders' meeting is convened by a person, other than the Board of Directors, with the authority to convene a meeting, such person shall act as the chairperson at that meeting.
- VI. The attorneys, Certified Public Accountants, or relevant personnel appointed by the Company may participate in a shareholder' meeting. Staff at the shareholders' meetings shall wear ID badges or arm badges.
- VII. The Company shall conduct sound or video recording of the entire process of the shareholders' meeting and keep it for at least one year.
- VIII. The chairperson shall call the meeting to order at the time scheduled for the meeting. In the event that the meeting is attended by shareholders representing less than half of the total issued shares, the chairperson may announce a postponement of the meeting, which shall not exceed two times in total and the total postponed time shall not exceed one hour. In the event that the meeting is attended by shareholders not up to the specified quorum but representing more than one-third of the total issued shares after two postponements, a tentative resolution may be passed in accordance with Article 175 of the Company Act.
In the event that the total number of shares represented by attending shareholders reaches a majority of the total issued shares before that same shareholder meeting is adjourned, the chairperson may bring the tentative resolution(s) so adopted into the shareholders' meeting anew to be duly resolved in accordance with Article 174 of the Company Act.
- IX. The agenda for the shareholders' meeting shall be set by the Board of Directors if such meeting is convened by the Board of Directors. Unless otherwise resolved by resolution at the meeting, the meeting shall be carried out in accordance with the scheduled agenda.

The aforementioned shall apply mutatis mutandis to meetings convened by any person, other than the Board of Directors, with the authority to convene such meeting. The chairman may not, without a resolution, unilaterally announce the adjournment of the meeting before all of the scheduled agenda(including extraordinary motions)have been resolved.

After the adjournment of the meeting, shareholders may not nominate another chairperson to continue the meeting at the original venue or another venue. In the event that the chairperson announces adjournment of the meeting against the Rules Governing the Proceedings of Shareholder Meetings, however, another chairperson may be elected by a majority of the present shareholders to continue the meeting.

- X. Prior to speaking at the meeting, an attending shareholder shall submit a slip of paper summarizing his/her/its comments and/or questions and specifying his/her/its shareholder account number(or the attendance ID number)and the account name of the shareholder, in order for the chairperson to determine the speaking order.

An attending shareholder who submits a slip of paper but does not speak at the meeting is deemed to have not spoken. In the event of any inconsistency between the contents of the shareholder's speech and those recorded on the slip, the contents of the shareholder's speech shall prevail.

When an attending shareholder is speaking at the meeting, other shareholders shall not interrupt the speaking shareholder unless permitted by the chairperson and such speaking shareholder. The chairperson shall stop any such violations.

- XI. When a shareholder proposes other agendas or an amendment or an alternative to the original proposal, such proposal shall be seconded by other shareholders, provided that the number of shares represented by the proposer and the seconder shall reach 0.1% of the total number of issued ordinary shares.

- XII. Unless otherwise permitted by the chairperson, a shareholder may only speak up to two times on a single proposal, each of which shall not exceed three minutes. The chairperson may stop the speech of any shareholder that is in violation of the preceding paragraph or exceeds the scope of the proposal.

- XIII. If a juristic person is entrusted to attend the shareholders' meeting, such juristic person may only appoint one person to be its representative at the meeting. In the event that a juristic shareholder appoints two or more representatives to participate in a shareholder meeting, only one representative may speak for the same issue.

- XIV. After the speech is given by an attending shareholder, the chairperson may personally respond or designate relevant personnel to respond.

- XV. If the chairperson believes that the discussion for a proposal has reached a level where a vote may be called, the chairperson may announce to end such discussion and call for a vote.

- XVI. The person(s) supervising the casting of the ballots and the person(s) counting the ballots are designated by the chairperson, provided that the person(s) supervising the casting of the ballots shall be a shareholder. The voting results shall be announced at the meeting and recorded in writing.

- XVII. During the process of the meeting, the chairperson may announce a recess at an appropriate time.

- XVIII. Except otherwise provided under the Company Act and the Company's Articles of Incorporation, a resolution shall be adopted with the approval of a majority of the attending shareholders. If, in the course of the vote, no objections are made by the shareholders present after an inquiry by the chairperson, such proposal is deemed to be adopted with the same effect as if it had been adopted through a voting process.

- XIX. In the event there is an amendment or an alternative for the same proposal, the chairperson shall set the voting order together with the original proposal. When one of them is resolved, other proposal(s) is (are) deemed to have been rejected and no voting is required. A shareholder who exercises his/her voting rights by mail or electronically is deemed to have forfeited his/her voting rights on any extraordinary motions and amendments to the original

proposals at such shareholders' meeting.

- XX. The chairperson may instruct the person responsible for maintaining order(or security)to assist in maintaining the order of the meeting. Such person(or security)shall wear arm badges marked "Security" while assisting in maintaining the order of the meeting.
- XXI. These Rules and any amendments thereof shall be effective upon approval at the shareholders' meeting.

[Appendix 2]

Silicon Integrated Systems Corp.

Articles of Incorporation

Chapter 1. General Provisions

- Article 1. The Company was incorporated in accordance with the Company Act of the Republic of China, and is named Silicon Integrated Systems Corp. (矽統科技股份有限公司). The English name of the Company is Silicon Integrated Systems Corporation.
- Article 2. The business of the Company is as follows: R&D, production, manufacture, and sales of the following products:
1. CC01080 Electronics Components Manufacturing.
 2. I501010 Product Designing.
 3. F401010 International Trade.
- Article 3. The Company may provide guarantees for other companies.
- Article 4. If the Company is a shareholder of another company, its total investment in such company is exempted from the 40% restriction in paid-in capital prescribed in Article 13 of the Company Act.
- Article 5. The Company is based in Hsinchu City and may set up domestic or overseas subsidiaries or offices when necessary upon resolution of the Board of Directors and approval of the competent authority.
- Article 6. The announcement method of the Company shall comply with Article 28 of the Company Act.

Chapter 2. Shares

- Article 7. The total capital of the Company is eighteen billion New Taiwan Dollars (NT\$18,000,000,000), which is divided into one thousand eight hundred million (1,800,000,000) shares with a par value of ten New Taiwan Dollars (NT\$10) per share. The Board of Directors is authorized to issue outstanding shares in installments as required. For the total capital referred to in the previous paragraph, NT\$2 billion of which may be used to issue stock option warrants, preferred shares with attached warrants, or corporate bonds with attached warrants, with a total of 200 million shares and a par value of NT\$10 per share. The Board of Directors is authorized to issue such shares in installments as required.
- If the Company intends to issue employee stock options at a price lower than the market price or transfer treasury shares to employees at a price lower than the average purchase price of the shares, the issuance is subject to the resolution of the shareholders' meeting.
- Article 8. The Company's shares are registered. The issuing company may be exempted from printing any share certificate for the shares issued. The shares are delivered to the directors and registered with a centralized securities depository enterprise, and shall be handled by way of book-entry transfer in accordance to regulations.
- Article 9. If a shareholder of the Company wishes to transfer his/her shares to another person, he/she shall complete an application form and the transferor and the transferee shall endorse the share certificate and enter it in the shareholder register of the Company. Until the transfer is completed, the original shareholder shall continue to entitle the rights of a shareholder. The combine-stock-printing issuance under the guidance in the previous article are not applicable to the above mentioned endorsement and transfer stipulated in the preceding paragraph.

- Article 10. Shareholders shall leave their signature or seal samples at the Company for verification when they receive dividends or when they exercise their voting rights in writing.
- Article 11. Registration for the transfer of shares shall be closed sixty days before the date of each annual shareholders' meeting, thirty days before the date of each extraordinary meeting, or five days before the date on which dividends, bonuses, or any other benefits are distributed by the Company.

Chapter 3. Shareholders' Meeting

- Article 12. The Company's shareholders' meetings are classified into two types: annual shareholders' meetings and extraordinary meetings. Annual shareholders' meetings are convened once a year, and shall be convened within six months after the end of each fiscal year starting from the previous meeting according to laws and regulations, unless otherwise approved by the competent authority for good cause shown. Extraordinary meetings may be convened according to laws and regulations whenever the Company deems necessary.
The Company's shareholders' meeting may be convened by video conference or in other methods as announced by the central competent authority.
- Article 13. Shareholders shall be notified thirty days before the date of an annual shareholders' meeting. Shareholders shall be notified fifteen days before the date of an extraordinary meeting. The notice or announcement shall specify the reasons for convening meetings.
- Article 14. Each share of the shareholders of the Company is entitled to one voting right. However, the shares of shareholders are not entitled to any voting right under the circumstances described in Article 179 of the Company Act.
- Article 15. Unless as otherwise provided by the Company Act, the shareholders' resolutions shall be adopted upon the approval of a majority of the attending shareholders at a meeting attended by a majority of the total issued shares.
- Article 16. A shareholder who is unable to attend the shareholders' meeting may appoint a proxy to attend the meeting on his/her behalf by submitting a proxy form provided by the Company, which sets forth the scope of the authorization. Proxies attending the meeting are governed by the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" prescribed by the competent authority.
- Article 17. The shareholders' meetings shall be presided by the Chairman. If the Chairman is absent, the Chairman shall designate a director as the proxy. If a director is not designated by the Chairman, the directors shall elect a chairperson among themselves. If the meeting is convened by a person, other than the Board of Directors, with the authority to convene a meeting, such person shall act as the chairperson at that meeting. If there is more than one person with the authority to convene a meeting, they shall elect a chairperson among themselves.
- Article 18. Resolutions at the shareholders' meeting shall be recorded in the meeting minutes, which shall be signed or sealed by the chairperson. A copy of which shall be distributed to each shareholder within twenty days after the conclusion of the meeting. The preparation and distribution of the meeting minutes may be conducted by way of public announcement.

Chapter 4. Board of Directors and Committees

- Article 19. The Company shall have seven to nine directors and adopt a candidates nomination system. The directors shall be elected from the list of candidates at the shareholders' meeting for a term of three years and are subject to re-election.
The Company may purchase liability insurance for directors to protect them against liabilities arising from exercising their duties during their tenure.

- Article 20. The number of independent directors shall be no less than two and represent no less than one-fifth of all directors. Independent directors and non-independent directors shall be elected separately based on the number of votes they receive respectively. The professional qualifications, restrictions on shareholding and concurrent positions held, assessment of independence, the nomination method and other related matters of the independent directors shall comply with the laws and regulations prescribed by the competent authority.
- Article 21. The Company shall establish the Auditing Committee according to the laws and regulations. The Audit Committee shall be consisted of all independent directors and act as supervisors pursuant to the Company Act, Securities and Exchange Act, and other related laws and regulations. The number of Audit Committee members, their term of office, duties, meeting rules, and the resources to be provided by the Company when exercising their duties shall be governed by the Audit Committee Charter.
- Article 22. The Board meeting shall be convened at least once a quarter. Board meetings shall be convened by the Chairman. The procedures of convening Board meetings shall be governed by Article 203 of the Company Act. Notice shall be made to the directors for the reasons of convening Board meetings, the date, and venue in writing, bye-mail, or fax. In case of an emergency, the notice for convening Board meetings may be made in writing, bye-mail, or fax.
- Article 23. A chairperson shall be elected among the directors with the approval of the majority of the directors present at a meeting attended by over two-thirds of all directors. the Chairman is the chairperson of the Board meeting and represents the Company. If the Chairman is unable to perform his/her duties for any reason, the Chairman shall designate a director to preside as the chairperson. Where the chairperson does not make such a designation, the directors shall select from among themselves one person to serve as the chairperson.
- Article 24. The Board of Directors is authorized to distribute the remuneration of all directors, taking into account their participation in and contribution to the Company's operation, as well as the general industry standard.
- Article 25. The Board of Directors shall have the following powers and duties:
1. Review of operational policy and medium and long-term development plans.
 2. Approve the review and supervision of the business plan.
 3. Review the budget and financial statements.
 4. Appointment and dismissal of President and Vice President
 5. Proposal for earnings distribution or deficit compensation of the Company.
 6. Approval of capital increase or reduction.
 7. Approval of establishment, reforms, or cancellation of subsidiaries.
 8. Approval of material capital expenditure plans.
 9. Approval of the purchase and disposal of material properties of the Company.
 10. Approval of organizational procedures and material business principles.
 11. Approval of the amendments to the Articles of Incorporation.
 12. Execution of resolutions approved at the shareholders' meetings.
 13. Convening shareholders' meetings and business report.
 14. Other powers and duties conferred by the Company Act or by the shareholders' meeting.
- Article 26. The directors shall attend Board meetings in person. Directors who are unable to attend may appoint other directors in writing to attend on their behalf. However, each director may only represent one director who is unable to attend. If a Board meeting is conducted by means of video conferencing, directors who participate in the meeting by such means shall be deemed to have attended such meeting in person.
- Article 27. The Board of Directors may recruit a secretary to handle affairs of the Board of Directors at its direction.

Chapter 5. Manager

- Article 28. The Company shall have several managers. Their appointment, dismissal, and remuneration shall be subject to Article 29 of the Company Act and internal organization procedures.
- Article 29. The Company may appoint one Chief Executive Officer (CEO), who is nominated by the Chairman of the Board and elected by the Board of Directors. The CEO's dismissal is also determined by the Board of Directors. Other executives are nominated by the CEO and appointed or dismissed by the Board of Directors. Their titles and responsibilities are decided by the Board of Directors, which may also authorize the Chairman of the Board to make such decisions.

Chapter 6. Accounting

- Article 30. The fiscal year of the Company shall begin on January 1 and end on December 31 of each year. At the end of the fiscal year, the accounts of the Company shall be finalized. The Company shall prepare and submit the financial statements to the Audit Committee for auditing 30 days prior to the annual shareholders' meeting. The Audit Committee shall submit a report to the shareholders' meeting for ratification after auditing or after the auditing of an appointed lawyer, accountant, or other professionals. Including:
1. Business report.
 2. Financial statements.
 3. Proposal for earnings distribution or deficit compensation.
- Article 31. After the annual general meeting, the Board of Directors shall distribute to each shareholder the copies of ratified financial statements and the proposal for earnings distribution or deficit compensation. The abovementioned financial statements and earnings distribution or deficit compensation may be distributed by way of a public announcement (including electronic).
- Article 32. The Company shall allocate the remaining amount from the profit before tax after offsetting the accumulated loss to the employee compensation and director compensation. The percentage of employee compensation shall be no less than 5% of the aforementioned balance, of which not less than 1% shall be allocated as compensation for grassroots employees. The appropriation for directors' compensation shall not exceed 2% of the aforementioned balance. Employees' compensation may be distributed in the form of shares or cash, while directors' compensation may be distributed in the form of cash. The distribution method, amount, or shares to be distributed of the employee compensation, as well as the amount to be distributed of the director compensation shall be approved by a majority of the attending directors at a Board meeting attended by over two-thirds of the directors, and then reported at the shareholders' meeting. Employees' compensation in stock or cash includes employees of companies in which the Company holds more than 50% of the shares.
- If the Company has earnings for the fiscal year after the accounts are closed, the Company shall first offset the tax and losses of previous years, and set aside 10% of the balance as the legal reserve, and shall, pursuant to applicable laws and regulations, set aside provision or reversal of special reserve. If there are any earnings, together with the retained earnings of the previous years, the Board of Directors may propose an earnings distribution plan for approval at the shareholders' meeting. If the Company's earnings are insufficient, the Company may not use its capital as interest payment.

Article 33. The distribution of the Company's dividends is determined with reference to industry trends, future revenue and profitability, capital expenditure estimates, and working capital requirements. Dividends may be distributed as cash dividends or share dividends, either individually or in aggregation. Cash dividends shall not be less than 20% of the total amount of dividends distributed to shareholders for the year.

Chapter 7. Miscellaneous

Article 34. The Company's organizational procedures shall be established by the Board of Directors.

Article 35. Matters not prescribed herein shall comply with the Company Act and other related laws and regulations.

Article 36. The Company's Articles of Incorporation was established on August 8, 1987. The 1st amendment was made on May 27, 1989. The 2nd amendment was made on May 26, 1990. The 3rd amendment was made on June 22, 1991. The 4th amendment was made on May 23, 1992. The 5th amendment was made on September 9, 1994. The 6th amendment was made on June 8, 1995. The 7th amendment was made on May 4, 1996. The 8th amendment was made on June 27, 1996. The 9th amendment was made on April 15, 1997. The 10th amendment was made on May 15, 1998. The 11th amendment was made on June 23, 1999. The 12th amendment was made on May 25, 2000. The 13th amendment was made on May 22, 2001. The 14th amendment was made on December 4, 2001. The 15th amendment was made on June 26, 2002. The 16th amendment was made on June 27, 2003. The 17th amendment was made on June 1, 2004. The 18th amendment was made on June 13, 2005. The 19th amendment was made on June 12, 2006. The 20th amendment was made on June 11, 2007. The 21st amendment was made on June 16, 2009. The 22nd amendment was made on June 17, 2010. The 23rd amendment was made on June 15, 2011. The 24th amendment was made on June 28, 2013. The 25th amendment was made on June 15, 2015. The 26th amendment was made on June 21, 2016. The 27th amendment was made on June 8, 2018. The 28th amendment was made on June 21, 2019. The 29th amendment was made on June 21, 2022. The 30th amendment was made on June 6, 2023. The 31st amendment was made on May 22, 2025. The amendments thereto are effective upon approval at the shareholders' meeting.

[Appendix 3]

Silicon Integrated Systems Corp.

Total number of shares held by all directors and the minimum shareholding

- I. The statutory number of shares owned by the Company's 13th directors are as follows:
 The number of ordinary shares issued by the Company: 514,988,161 shares
 (including treasury shares: 1 shares)
 The statutory number of shares owned by all directors is 16,479,621 shares.
- II. The shareholdings of all directors as of the date of closure of the share register at the shareholders' meeting on March 28, 2026 are as follows:

Position	Name	Types of shares	Number of Shares	Shareholding (%)
Chairman	United Microelectronics Corp. Representative: Stan Hung	Ordinary share	92,647,863	17.99%
Director	United Microelectronics Corp. Representative: Ya-Nan Mo	Ordinary share		
Director	Liang Hsun Investment Co., Ltd. Representative: Cai-Feng Hou	Ordinary share	1,100,775	0.21%
Director	Le-Tien Jung	Ordinary share	0	0.00%
Director	Ting-Yu Lin	Ordinary share	0	0.00%
Director	Wan-Ling Cheng	Ordinary share	0	0.00%
Total shareholding of directors (Note)		Ordinary share	93,748,638	18.20%
Independent Director	Ya-Ching Li	Ordinary share	0	0.00%
Independent Director	Jia-Wei Dai	Ordinary share	0	0.00%
Independent Director	Qing-Liu Xiao	Ordinary share	0	0.00%
Note: The shareholding of independent directors are not included in the shareholding of directors				

※ The percentage of shareholding is calculated by unconditionally rounding off to the second decimal place.