Stock Code: 2363

Silicon Integrated Systems Corp.

2026 Annual Shareholders’ Meeting

Meeting Minutes

May 26, 2026

Silicon Integrated Systems Corp.
2026 Annual Shareholders' Meeting Minutes

Time: Tuesday, May 26, 2026 , 9:00 am
Location: No. 180, Sec. 2, Gongdao 5th Rd., Hsinchu (Silicon Building)
Attendants: All shareholders and their proxy holders, representing 323,979,871 shares (among them, 142,040,387 shares voted via electronic transmission), or 62.91 % of the total 514,988,161 outstanding shares
Directors Present: Stan Hung, Ya-Nan Mou, Wan-Ling Cheng,Le-Tien Jung
Ya-Ching Li (Independent Director),
Ching-Liu Hsiao (Independent Director)
More than one-half of all 9 directors are in attendance.
Audit Committee Present: Ya-Ching Li (Convener), Ching-Liu Hsiao
More than one-half of all 2 members are in attendance.
Attendess: Shen-Chieh Hu (Partner of Ernst & Young, Taiwan)
Chao-Tsung Huang (Partner of Chen & Lin Attorneys-at-Low)
Chairman: Stan Hung, the Chairman of the Board of Directors
Minute Recorder: Yuan-Kwei Chen

I. Meeting Called to Order
II. Chairman's Speech (omitted)
III. Report Items

Proposal 1: 2025 Business Report

Acknowledged

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

Acknowledged

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

Acknowledged

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

Acknowledged

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

Acknowledged

IV. Proposed Resolutions:

Proposal 1

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 II.
2. For the attached Business Report, please refer to Attachment I. For the Independent Auditors' Report and the above financial statements, please refer to Attachments III to V.

Resolution: Approved and acknowledged as proposed by Board of Directors.

Voting Result: 323,979,871 shares were represented at the time of voting
(including 142,040,387 shares voted via electronic transmission)

Voting Results	% of the total representation at the time of voting
Votes in favor: 317,607,370 votes (including 135,794,709 shares voted via electronic transmission)	98.03%
Votes against: 573,479 votes (including 573,479 shares voted via electronic transmission)	0.17%
Votes invalid: 0 votes (including 0 shares voted via electronic transmission)	0%
Votes abstained: 5,799,022 votes (including 5,672,199 shares voted via electronic transmission)	1.78%

Proposal 2

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 totaled 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: Approved and acknowledged as proposed by Board of Directors.
Voting Result: 323,979,871 shares were represented at the time of voting
(including 142,040,387 shares voted via electronic transmission)

Voting Results	% of the total representation at the time of voting
Votes in favor: 317,617,783 votes (including 135,805,122 shares voted via electronic transmission)	98.03%
Votes against: 578,506 votes (including 578,506 shares voted via electronic transmission)	0.17%
Votes invalid: 0 votes (including 0 shares voted via electronic transmission)	0%
Votes abstained: 5,783,582 votes (including 5,656,759 shares voted via electronic transmission)	1.78%

V. Agenda Items

Discussion 1

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 [Attachment VII] for the comparison table of the amendment on provisions of the Company's "Operational Procedures for Loaning Funds".

Resolution: Approved and acknowledged as proposed by Board of Directors

Voting Result: 323,979,871 shares were represented at the time of voting
(including 142,040,387 shares voted via electronic transmission)

Voting Results	% of the total representation at the time of voting
Votes in favor: 317,463,000 votes (including 135,650,339 shares voted via electronic transmission)	97.98%
Votes against: 718,426 votes (including 718,426 shares voted via electronic transmission)	0.22%
Votes invalid: 0 votes (including 0 shares voted via electronic transmission)	0%
Votes abstained: 5,798,445 votes (including 5,671,622 shares voted via electronic transmission)	1.78%

VI. Extraordinary Motions: None

VII. Adjournment: Meeting ended at 09:19 am

There were no questions from shareholders at this Shareholders' Meeting.

[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:	President:	Chief Accountant:
Chia-Tsung Hung	Le-Tien Jung	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 interal 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

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 interal 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

【Attachment 4】

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)

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	106,980	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.

English Translation of the Parent Company Only Financial Statements Originally Issued in Chinese

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.

English Translation of the Parent Company Only Financial Statements Originally Issued in Chinese

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)

			Retained Earnings		Other Equity		
Description	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	Total Equity
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							
Legal reserve	-	-	209,281	(209,281)	-	-	-
Cash dividends	-	-	-	(224,877)	-	-	(224,877)
Net income for the year ended December 31, 2024	-	-	-	498,582	-	-	498,582
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	17,574	564	(2,571,868)	(2,553,730)
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	516,156	564	(2,571,868)	(2,055,148)
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							
Legal reserve	-	-	51,616	(51,616)	-	-	-
Cash dividends	-	-	-	(257,494)	-	-	(257,494)
Net income for the year ended December 31, 2025	-	-	-	788,226	-	-	788,226
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	8,927	7,491	1,662,344	1,678,762
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	797,153	7,491	1,662,344	2,466,988
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.

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	(380,921)	(285,847)
Interest received	28,783	37,550
Income tax paid	(82,472)	(1,724)
Net cash used in operating activities	(434,610)	(250,021)
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	710,354	472,775
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	(257,971)	(2,847,764)
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	$1,063,310	$1,045,537

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

【Attachment 5】

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)

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		4,604,660	23	2,243,892	15
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		15,847,267	77	12,502,468	85
Total assets		$20,451,927	100	$14,746,360	100

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		26,907	-	10,551	-
Current portion of long-term liabilities	6(14), 12	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	4, 6(16)	116,414	1	61,606	-
Total equity		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.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

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)

	Equity Attributable to the Parent								
			Retained Earnings		Other Equity				
Description	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	Total	Non-controlling Interests	Total Equity
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									
Legal reserve	-	-	209,281	(209,281)	-	-	-	-	-
Cash dividends	-	-	-	(224,877)	-	-	(224,877)	-	(224,877)
Net income for the year ended December 31, 2024	-	-	-	498,582	-	-	498,582	(25,684)	472,898
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	17,574	564	(2,571,868)	(2,553,730)	-	(2,553,730)
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	516,156	564	(2,571,868)	(2,055,148)	(25,684)	(2,080,832)
Cash capital reduction	(2,623,563)	-	-	-	-	-	(2,623,563)	-	(2,623,563)
Changes in subsidiaries' ownership	-	23,210	-	-	-	-	23,210	(23,210)	-
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									
Legal reserve	-	-	51,616	(51,616)	-	-	-	-	-
Cash dividends	-	-	-	(257,494)	-	-	(257,494)	-	(257,494)
Net income for the year ended December 31, 2025	-	-	-	788,226	-	-	788,226	(32,775)	755,451
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	8,927	7,491	1,662,344	1,678,762	34	1,678,796
Total 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
Shares issued for pursuant to acquisitions	277,551	1,698,611	-	-	-	-	1,976,162	-	1,976,162
Non-controlling Interests	-	-	-	-	-	-	-	87,549	87,549
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	709,818	(508,429)
Interest received	55,598	12,790
Interest paid	(114)	-
Income tax paid	(110,742)	(5,638)
Net cash provided by (used in) operating activities	654,560	(501,277)
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 prepament for equipment	(980)	(280)
Dividends received	759,798	799,773
Net cash provided by investing activities	41,105	1,149,792
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	376,442	(2,784,839)
Effect of exchange rate changes on cash and cash equivalents	8,396	1,687
Net increase (decrease) in cash and cash equivalents	1,080,503	(2,134,637)
Cash and cash equivalents at beginning of the year	1,624,235	3,758,872
Cash and cash equivalents at end of the year	$2,704,738	$1,624,235

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, with 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, namely the prime lending rate of Bank of Taiwan. Interest shall be calculated on a monthly basis and may be settled 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.