



2022 Annual General Shareholders' Meeting Minutes (Translation)

Time and Date: June 17, 2022 (Friday) at 9:00 a.m.

Venue: No. 205, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City 231, Taiwan
(Hao-Dine Restaurant, Beixin Flagship Pavilion, Haojin Room)

Method of Convening the Shareholders' Meeting : Physical Shareholders Meeting

The shareholders present in person and by proxy represented 353,215,876 shares or 71.16% of the total 496,307,941 shares outstanding.

Attendees : Qun-Mao Liu, Director

Ti-Hsiang Wei, Independent Director

Wei-Teh Hsu, Independent Director

Wen-Yuen Ken, Independent Director

Lydia Chen, CFO

Jack Tsai, General Counsel

Shu-Lin Liu, CPA of Deloitte & Touche

Chair: Wenchi Chen, Chairman

Recorder: Tiffany Chen

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

(II) Chairman's address: Omitted

(III) Report Items:

1. 2021 Business Report. Please refer to Attachment 1 and Attachment 3

2. 2021 Audit Committee's Review Report. Please refer to Attachment 2.

3. 2021 Compensation Distribution for Employees and Directors.

(1)According to Article 20 of the Articles of Incorporation, if the Company is profitable in the current fiscal year, no less than 5% shall be allocated as employees' compensation, and no more than 1% shall be allocated as the remuneration for directors.

(2)The Company's pre-tax profit before deducting 2021 compensation for employees and directors was NTD 4,306,468,718. In accordance with the Company's Articles of Incorporation, the proposed distribution of employee compensation (including manager's remuneration) is approximately 5.11% of pre-tax profit, totaling NTD220,000,000 in cash.; The director's remuneration distribution is about 0.02% of pre-tax profit, which is NTD1,000,000 in cash.

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

4. 2021 Cash Dividend Distribution. Please review.

(1)The Company's 2021 distributable retained earnings is NT\$5,441,725,342. Considering the use of funds and to prevent capital inflation, it is proposed to distribute cash dividends of NT\$1 per share (up to February 25, 2022, calculation of the number of outstanding shares), with total amount of NT\$495,349,941. Please refer to Attachment 4 of the Meeting Agenda.

(2)This cash dividend is calculated based on the distribution ratio. The unit shall be in NTD and decimals shall be rounded up, and the total fractional amount less than NT\$1 are recognized as other income.

(3)It is proposed that the Chairman of Board be authorized to resolve the ex-dividend date, cash dividend distribution date, and if the number of outstanding shares is affected by the change in the company's share capital, and resulting in an adjustment to the payout ratio. The chairman of the Board shall fully authorized by the resolution of the Board of Directors in handling related matters.

(4)The proposal was reviewed by the Audit Committee and approved by the Board of Director.

(IV) Matters for Ratification

Ratification Proposal 1 Proposed by the Board of Directors

Proposal: Adoption of Fiscal 2021 Business Report and Financial Statements.

Explanation:

The 2021 business report (please refer to Attachment 1) and financial statements (please refer to Attachment 3) have been approved by the board of directors on March 8, 2022, among which the financial statements were certified by CPA Shu-Lin Liu and CPA Chin-Chuan Shih of Deloitte & Touche. They believed that the financial statements presented fairly the financial position, business achievements and cash flows as at December 31, 2021, and issued an audit report with unqualified opinion, which submitted to the audit committee to be audited together with the business report.

Resolution: Voting results: Shares represented at the time of voting: 353,215,876

Voting Results including votes casted electronically	% of the total represented share present
Votes in favor : 324,556,817 Votes	91.89%
Votes against : 89,285 Votes	0.02%
Votes invalid : 0 Votes	0.00%
Votes abstained : 28,569,774 Votes	8.09%

That above proposal was approved and adopted.

Ratification Proposal 2 Proposed by the Board of Directors

Proposal: Adoption of Fiscal 2021 Retained Earnings Distribution.

Explanation:

Please refer to Attachment 4 “2021 Retained Earnings Distribution” of the Meeting Agenda. The proposal was reviewed by the Audit Committee and approved by the Board of Directors.

Resolution: Voting results: Shares represented at the time of voting: 353,215,876

Voting Results including votes casted electronically	% of the total represented share present
Votes in favor : 325,874,574 Votes	92.26%
Votes against : 93,528Votes	0.03%
Votes invalid : 0 Votes	0.00%
Votes abstained : 27,247,774Votes	7.71%

That above proposal was approved and adopted.

(V) Matters for Discussion

Discussion Item 1 Proposed by the Board of Directors

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

Explanation:

In order to meet the needs of epidemic prevention and in line with the amendment of the Company Act, the company hereby proposes to add video conference or other methods announced by the competent authority to hold the shareholders' meeting. Please refer to Attachment 5 “Comparison Table of Amended Articles of Incorporation” of the Meeting Agenda.

Resolution: Voting results: Shares represented at the time of voting: 353,215,876

Voting Results including votes casted electronically	% of the total represented share present
Votes in favor : 325,491,928 Votes	92.15%
Votes against : 90,309 Votes	0.03%
Votes invalid : 0 Votes	0.00%
Votes abstained : 27,633,639 Votes	7.82%

That above proposal was approved and adopted.

Discussion Item 2 Proposed by the Board of Directors

Proposal: Amendment of the “Procedures for Acquisition or Disposal of Assets”. For your approval.

Explanation:

According to Letter No. Jin-Guan-Zheng-Fa-Zi No. 1110380465, the company hereby proposes to amend the “Procedures for Acquisition or Disposal of Assets”. Please refer to Attachment 6 “Comparison Table of Procedures for Acquisition or Disposal of Assets” of the Meeting Agenda.

Resolution: Voting results: Shares represented at the time of voting: 353,215,876

Voting Results including votes casted electronically	% of the total represented share present
Votes in favor : 325,499,361 Votes	92.15%
Votes against : 90,876 Votes	0.03%
Votes invalid : 0 Votes	0.00%
Votes abstained : 27,625,639 Votes	7.82%

That above proposal was approved and adopted.

Discussion Item 3 Proposed by the Board of Directors

Proposal: Amendment of the “Rules of Procedure for Shareholders Meetings”. For your approval.

Explanation:

According to Letter No. Taiwan-Stock-Governance-1110133385, the company hereby proposes to amend the “Rules of Procedure for Shareholders Meetings”. Please refer to Attachment 7 “Rules of Procedure for Shareholders Meetings (original version)” and Attachment 8 “Rules of Procedure for Shareholders Meetings (amended version)” of the Meeting Agenda.

Resolution: Voting results: Shares represented at the time of voting: 353,215,876

Voting Results including votes casted electronically	% of the total represented share present
Votes in favor : 325,491,359 Votes	92.15%
Votes against : 91,878 Votes	0.03%
Votes invalid : 0 Votes	0.00%
Votes abstained : 27,632,639 Votes	7.82%

That above proposal was approved and adopted.

(VI) Matters for Election**Election Item Proposed by the Board of Directors**

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

Explanation:

1. The term of Directors will be end on June 20, 2022. According to the Company Act and the Articles of Incorporation, the company hereby proposes to cooperate with the General Shareholders Meeting to re-elect Directors (including independent directors) in advance.
2. According to the Articles of Incorporation, a total of seven Directors (including three independent directors) shall be elected from the nomination list, and the candidate nomination system is adopted.
3. The term of Directors is three years, from June 17, 2022 to June 16, 2025. The term of current directors will be end at the completion of this General Shareholders Meeting.
4. The independent directors and non-independent directors of the Company shall be elected at the same time, and the elected quota shall be calculated separately. Shareholders shall appoint the candidates from the nomination list. Please refer to Attachment 9 “List of Candidates for Directors (including independent directors)” of the Meeting Agenda.

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

No.	Title	Name	Votes Received
1	Director	Wenchi Chen	384,321,538
2	Director	Cher Wang	354,656,456
3	Director	Tzumu Lin	350,777,164
4	Director	Qun-Mao Liu	316,174,491
5	Independent Director	Ti Hsiang Wei	303,748,890
6	Independent Director	Wei-Teh Hsu	276,828,786
7	Independent Director	Wen- Yuen Ken	276,780,828

(VII) Matters for Other

Other Item Proposed by the Board of Directors

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

Explanation:

In order to meet the needs of the Company's diversified operation and business development, the company hereby proposes to release the newly-elected Directors from non-competition restrictions in accordance with Article 209 of the Company Act. For the concurrent appointment of new Directors, please refer to the current position column of Attachment 9 “List of Candidates for Directors (including independent directors)” of the Meeting Agenda.

Resolution: Voting results: Shares represented at the time of voting: 353,215,876

Voting Results including votes casted electronically	% of the total represented share present
Votes in favor : 325,273,499 Votes	92.09%
Votes against : 161,290 Votes	0.04%
Votes invalid : 0 Votes	0.00%
Votes abstained : 27,781,087 Votes	7.87%

That above proposal was approved and adopted.

(VIII) Extraordinary Motions

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

(IX) Adjournment

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

VIA Technologies, Inc. 2021 Business Report

Despite economic disruptions and severe supply chain challenges caused by the COVID-19 pandemic, VIA continued to deliver stable growth in 2021 and stepped up innovation in core AI, ML, edge computing, computer vision technologies to boost its leadership in the video telematics and industrial safety solutions markets.

Revenues of the VIA Embedded Platform Division grew in 2021 due to continued demand from OEM projects in the US and Japan as well as increasing global adoption of the VIA Mobile360 family of intelligent in-vehicle safety systems in the commercial vehicle, industrial vehicle, and heavy equipment safety segments.

With its advanced driver assistance and driver monitoring system algorithms and flexible cloud connectivity options, the VIA Mobile360 AI Dash Cam gained increasing acceptance in the global video telematics market for commercial fleet deployments. The launch of the VIA Mobile360 M800 video telematics system at the end of the year further extended our leadership in this segment by making it fast and convenient for fleet operators to add collision alert and driver monitoring capabilities to buses, trucks, and other large vehicles.

The successful introduction of the VIA Mobile360 Forklift Safety System at the beginning of 2021 has triggered adoption among leading enterprise customers in China, Taiwan, and SE Asia operating in industries ranging from automotive and manufacturing to hazardous materials handling and petrochemicals.

As governments throughout the world accelerate the introduction of new laws and regulations aimed at boosting road and worksite safety, we expect to see continued growth in demand for VIA Mobile360 systems across all key global markets in 2022 and beyond. The pressing need for enterprises to digitize their fleet and warehouse to transform operational safety and efficiency is another key trend that will fuel demand for VIA Mobile360 systems in the years ahead.

In November 2021, VIA announced an agreement with Intel covering the recruitment of certain employees of Centaur, a 100% owned subsidiary of VIA, for

\$125 million dollars. This transaction has already been successfully completed and represents a win-win for both parties. The VIA CPU Platform Division changed its name to VIA NEXT in 2021, and is continuing to provide customized IC backend and system design services as its core business, including IC mass production & testing services, package design, DFT/DFM, reliability testing, system design, software development, and system software and hardware integration validation. Operating performance has maintained a modest growth level due to continued demand from clients in China developing IC solutions for the domestic market.

VIA Labs delivered strong growth in 2021 as a result of the rapid adoption of its USB Type-C and USB PD devices by leading global notebook, tablet, smart phone, and peripheral manufacturers to meet rapidly increasing demand driven by the ongoing transition to remote and hybrid working models. With the launch of the world's USB4 chip in Q3 last year, VIA Labs further cemented its market leadership. As support for USB4 by Intel, AMD, Apple, and other top industry players gathers momentum, VIA Labs is poised to further extend its technology and product leadership position in 2022 and beyond.

Consolidated operating revenue in 2021 amounts to NTD 7,001,135 thousand. Net profit after tax attributable to the owners of the parent company is NTD 3,960,944 thousand. Based on the weighted average number of outstanding shares of 493,360 thousand shares, earnings per share is NT\$8.01.

Item		2021	2020
Revenues and Expenses	Operating revenue (NTD thousand)	7,001,135	6,502,715
	Operating income (NTD thousand)	2,522,313	2,055,534
	Net profit attributable to owners of the parent company (NTD thousand)	3,960,944	4,722,646
Profitability	Return on assets (%)	21.80	35.28
	Return on shareholders' equity	35.23	66.61
	Percentage of Operating profit (loss)	(29.11)	(15.77)
	paid-in capital Net profit before tax (%)	94.75	113.85
	Net profit margin (%)	62.21	74.50
	Earnings per share (NTD)	8.01	9.57

Note: The paid-in capital at the end of 2021 is including the capital received in advance of NT\$9,033 thousand.

Business outlook

As the digital transformation of the enterprise accelerates across the global automotive, transportation, manufacturing, logistics, construction, and mining sectors, we see excellent growth potential for the VIA Mobile360 family of intelligent in-vehicle safety systems and our growing range of industrial automation solutions in worldwide markets.

With over 300 million commercial vehicles on the road, the video telematics segment represents a huge opportunity given the pressing need for fleet operators to upgrade the safety of their vehicles and drivers to meet new regulatory requirements and boost the efficiency of their operations using AI-powered accident prevention and driver behavior monitoring applications as well as cloud-based vehicle tracking, incident reporting, trip history, and other fleet management functions.

Having established a leadership position in the video telematics market with the VIA Mobile360 AI Dash Cam, we will continue to expand our footprint across key verticals including trucking and deliveries, taxis and ridesharing, and buses and coaches through the introduction of new system form factors optimized for different vehicle sizes and continued AI and cloud connectivity innovations.

Building on the successful introduction of the VIA Mobile360 Forklift Safety System in 2021, we plan to further accelerate adoption among enterprise customers in China, Taiwan, Japan, SE Asia, Europe, and North America. With nearly 35,000 accidents that result in serious injury taking place every year in the US alone, potential demand is promising as enterprises look for more effective ways to improve worksite safety and cut related insurance and healthcare costs. The VIA Mobile360 WorkX cloud portal included with the system is opening up additional opportunities for deeper long-term integration with enterprise customer operations through the development of new services and applications for enhancing efficiency and resource utilization.

To complement its IC backend and system design services, VIA NEXT will develop customer services for AI, HPC (high-performance computing) and advanced server processors to meet future market needs. In addition to accelerating its momentum in China, VIA NEXT will continue to expand and develop new customer groups in other markets.

VIA Labs will continue to leverage its market-leading high-speed data transmission design and technology capabilities to develop innovative new products that increase convenience for consumers and business users. With the new generation of USB4 products entering mass production in Q3 last year, VIA Labs is in a strong position to further extend its market leadership. The proliferation of 5G and AI is set to further boost overall growth by creating new market needs and applications for high-speed data transmission devices.

To combat continuing chip manufacturing, packaging, and testing constraints, we will continue to communicate with upstream manufacturers to strive for sufficient capacity, and at the same time effectively manage the supply and allocation of chip inventory to meet key customer needs. In this way, we and our customers can maintain a win-win situation to ensure continued revenue growth.

As a leading technology company, VIA will continue to strive for innovation in both products and business models in order to provide best-in-class solutions and services to customers and enable them to pursue growth and profitability. By continuing to foster discipline, integrity, and positive beliefs amongst our employees and implementing the company's core values, VIA is committed to generating increased revenues for the Group in 2022 and beyond.

Chairman:Wen-Chi Chen CEO: Wen-Chi Chen Chief Accountant: Bao-Huei Chen

March 8, 2022

VIA Technologies, Inc.
Audit Committee's Review Report

The Board of Directors has prepared the Company's 2021 business report and financial statements, among which the financial statements were certified by Deloitte & Touche, and issued an audit report with unqualified opinion. The above-mentioned business report and financial statements are approved by the Audit Committee, and it is considered that there is no disagreement. According to relevant requirements of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

VIA Technologies, Inc.
Chairman of the Audit Committee

Ti-Hsiang Wei

March 04, 2022

Attachment 3 Financial Statements
INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
VIA Technologies, Inc.

Opinion

We have audited the accompanying consolidated financial statements of VIA Technologies, Inc. and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2021 and 2020, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the “consolidated financial statements”).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2021 and 2020, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2021. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters of the consolidated financial statements for the year ended December 31, 2021 are as follows:

Revenue Recognition

Revenue from the sale of goods is recognized when significant risks and control are transferred to the customers. Technical service revenue is recognized when performance obligations of service are fulfilled and the amount of revenue can be reasonably measured. The revenue from specific customers and specific products is material to the consolidated financial statements and relevant recognition of revenue is deemed to be a key audit matter.

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

We understood and tested the effectiveness of the design and the implementation of internal controls with respect to revenue recognition of specific customers and specific products. We selected samples of revenue from the aforementioned customers and products to confirm that revenue transactions had indeed occurred.

Transfer of Talents

The Group entered into an agreement with Intel Corporation for recruiting some employees to join Intel Corporation for \$3,501,125 thousand (US\$125,000 thousand). This agreement was completed and the amount was received in the fourth quarter of 2021. The transaction price involves management's judgment, and such amount accounted for 75% of the consolidated profit before income tax in 2021. Therefore, the transaction was deemed to be a key audit matter.

Our audit procedures performed were as follows:

1. We reviewed the minutes of board meetings to confirm that the proposal for the transfer of talent had been properly approved.
2. We reviewed the contract on the transfer of talents to identify the obligations of the Group in accordance with the contract requirements.
3. We verified that revenue recognized from the transfer of talents complied with IFRS 15.

Other Matters

We have also audited the parent company only financial statements of VIA Technologies, Inc. as of and for the years ended December 31, 2021 and 2020 on which we have issued an unmodified opinion.

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in 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 auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2021 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Shu-Lin Liu and Chin-Chuan Shih.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 8, 2022

Notice to Readers

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

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

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2021 AND 2020 (In Thousands of New Taiwan Dollars)

	2021		2020	
ASSETS	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 10,479,747	48	\$ 4,351,660	24
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	538,496	3	151,811	1
Financial assets at amortized cost - current (Notes 4 and 9)	1,546,144	7	60,000	-
Accounts receivable, net (Notes 4 and 10)	654,595	3	426,138	2
Accounts receivable - related parties (Notes 4, 10 and 35)	2,750	-	3,281	-
Other receivables (Notes 4, 10, 31 and 35)	30,375	-	7,387,647	40
Inventories (Notes 4, 5 and 11)	1,611,635	7	841,016	5
Other current assets (Note 19)	<u>265,390</u>	<u>1</u>	<u>184,362</u>	<u>1</u>
Total current assets	<u>15,129,132</u>	<u>69</u>	<u>13,405,915</u>	<u>73</u>
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4, 7 and 36)	1,636,818	8	171,600	1
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	670,115	3	110,354	1
Investments accounted for using the equity method (Notes 4 and 14)	131,681	1	234,022	1
Property, plant and equipment (Notes 4, 15 and 36)	1,979,612	9	2,019,429	11
Right-of-use assets (Notes 4 and 16)	280,968	1	277,940	1
Investment properties, net (Notes 4, 5, 17 and 36)	1,852,026	8	1,888,919	10
Intangible assets (Notes 4 and 18)	64,223	-	58,025	-
Deferred tax assets (Notes 4 and 28)	36,269	-	14,879	-
Refundable deposits (Note 19)	104,282	1	123,137	1
Other financial assets - non-current (Notes 4, 12, 36 and 37)	-	-	112,044	1
Other assets - non-current (Note 19)	<u>15,824</u>	<u>-</u>	<u>25,786</u>	<u>-</u>
Total non-current assets	<u>6,771,818</u>	<u>31</u>	<u>5,036,135</u>	<u>27</u>
TOTAL	<u>\$ 21,900,950</u>	<u>100</u>	<u>\$ 18,442,050</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Notes payable (Note 21)	\$ 729	-	\$ 541	-
Accounts payable (Note 21)	920,756	4	521,713	3
Accounts payable - related parties (Notes 21 and 35)	33,695	-	19,286	-
Other payables (Notes 22 and 35)	1,724,845	8	1,456,445	8
Current tax liabilities (Notes 4 and 28)	349,695	2	748,868	4
Provisions - current (Notes 4 and 23)	139,684	1	10,332	-
Lease liabilities - current (Notes 4, 16 and 35)	86,420	-	73,666	-
Current portion of long-term borrowings (Note 20)	950,000	4	120,000	1
Other current liabilities (Note 22)	<u>500,744</u>	<u>2</u>	<u>105,796</u>	<u>1</u>
Total current liabilities	<u>4,706,568</u>	<u>21</u>	<u>3,056,647</u>	<u>17</u>
NON-CURRENT LIABILITIES				
Long-term borrowings (Note 20)	1,165,000	5	1,725,000	9
Long-term bills payable (Note 20)	1,101,484	5	1,189,101	6
Deferred tax liabilities (Notes 4 and 28)	195,270	1	200,383	1
Lease liabilities - non-current (Notes 4, 16 and 35)	178,306	1	132,168	1
Long-term borrowings - related parties (Note 35)	-	-	96,925	1
Net defined benefit liabilities (Notes 4 and 24)	353,817	2	339,947	2
Credit balance of investments accounted for using the equity method (Notes 14 and 22)	32	-	1,081,258	6
Other non-current liabilities (Note 22)	<u>50,866</u>	<u>-</u>	<u>46,194</u>	<u>-</u>
Total non-current liabilities	<u>3,044,775</u>	<u>14</u>	<u>4,810,976</u>	<u>26</u>
Total liabilities	<u>7,751,343</u>	<u>35</u>	<u>7,867,623</u>	<u>43</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 25)				
Share capital	4,944,109	23	4,933,034	27
Capital collected in advance	24,881	-	18,824	-
Capital surplus	1,209,690	6	1,168,504	6
Retained earnings				
Legal reserve	354,878	1	-	-
Special reserve	595,929	3	-	-
Unappropriated earnings	6,150,928	28	3,548,777	19
Other equity	<u>(689,468)</u>	<u>(3)</u>	<u>(370,709)</u>	<u>(2)</u>
Total equity attributable to owners of the Company	12,590,947	58	9,298,430	50
NON-CONTROLLING INTERESTS (Note 25)	<u>1,558,660</u>	<u>7</u>	<u>1,275,997</u>	<u>7</u>
Total equity	<u>14,149,607</u>	<u>65</u>	<u>10,574,427</u>	<u>57</u>
TOTAL	<u>\$ 21,900,950</u>	<u>100</u>	<u>\$ 18,442,050</u>	<u>100</u>

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

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2021		2020	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 26 and 35)	\$ 7,001,135	100	\$ 6,502,715	100
OPERATING COSTS (Notes 11, 24, 27 and 35)	<u>4,478,822</u>	<u>64</u>	<u>4,447,181</u>	<u>68</u>
GROSS PROFIT	<u>2,522,313</u>	<u>36</u>	<u>2,055,534</u>	<u>32</u>
OPERATING EXPENSES (Notes 10, 24, 27 and 35)				
Selling and marketing expenses	735,954	10	654,752	10
General and administrative expenses	598,880	9	485,615	8
Research and development expenses	2,626,469	38	1,693,635	26
Expected credit loss	<u>3,091</u>	<u>-</u>	<u>452</u>	<u>-</u>
Total operating expenses	<u>3,964,394</u>	<u>57</u>	<u>2,834,454</u>	<u>44</u>
LOSS FROM OPERATIONS	<u>(1,442,081)</u>	<u>(21)</u>	<u>(778,920)</u>	<u>(12)</u>
NON-OPERATING INCOME AND EXPENSES (Notes 14, 27 and 35)				
Interest income	17,734	-	15,676	-
Other income	3,693,668	53	137,916	2
Other gains and losses	2,483,324	36	6,315,536	97
Finance costs	(53,187)	(1)	(54,492)	(1)
Share of profit or loss of associates	<u>(6,146)</u>	<u>-</u>	<u>(10,737)</u>	<u>-</u>
Total non-operating income and expenses	<u>6,135,393</u>	<u>88</u>	<u>6,403,899</u>	<u>98</u>
PROFIT BEFORE INCOME TAX	4,693,312	67	5,624,979	86
INCOME TAX EXPENSE (Notes 4 and 28)	<u>(338,225)</u>	<u>(5)</u>	<u>(780,145)</u>	<u>(12)</u>
NET PROFIT FOR THE YEAR	<u>4,355,087</u>	<u>62</u>	<u>4,844,834</u>	<u>74</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 24 and 25)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans	(12,445)	-	(11,935)	-
Unrealized gain or loss on investments in equity instruments at fair value through other comprehensive income	(15,291)	(1)	(14,444)	-

(Continued)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2021		2020	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translating foreign operations	(303,525)	(4)	(23,943)	-
Share of the other comprehensive (loss) income of associates	<u>(2,681)</u>	<u>-</u>	<u>22,193</u>	<u>-</u>
Other comprehensive loss for the year, net of income tax	<u>(333,942)</u>	<u>(5)</u>	<u>(28,129)</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 4,021,145</u>	<u>57</u>	<u>\$ 4,816,705</u>	<u>74</u>
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	\$ 3,960,944	56	\$ 4,722,646	72
Non-controlling interests	<u>394,143</u>	<u>6</u>	<u>122,188</u>	<u>2</u>
	<u>\$ 4,355,087</u>	<u>62</u>	<u>\$ 4,844,834</u>	<u>74</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	\$ 3,629,716	52	\$ 4,694,694	72
Non-controlling interests	<u>391,429</u>	<u>5</u>	<u>122,011</u>	<u>2</u>
	<u>\$ 4,021,145</u>	<u>57</u>	<u>\$ 4,816,705</u>	<u>74</u>
EARNINGS PER SHARE (Note 29)				
From continuing operations				
Basic	<u>\$ 8.01</u>		<u>\$ 9.57</u>	
Diluted	<u>\$ 7.84</u>		<u>\$ 9.36</u>	

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

(Concluded)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company						Other Equity		Total Equity Attributable to Owners of the Company	Non-controlling Interests	Total Equity
	Share Capital	Capital Collected in Advance	Capital Surplus	Retained Earnings			Exchange Differences on Translating Foreign Operations	Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income			
				Legal Reserve	Special Reserve	Unappropriated Earnings (Accumulated Deficits)					
BALANCE, JANUARY 1, 2020	\$ 4,933,034	\$ -	\$ 113,696	\$ -	\$ -	\$ (1,161,854)	\$ (355,173)	\$ 401	\$ 3,530,104	\$ 442,654	\$ 3,972,758
Net profit for the year ended December 31, 2020	-	-	-	-	-	4,722,646	-	-	4,722,646	122,188	4,844,834
Other comprehensive loss for the year ended December 31, 2020	-	-	-	-	-	(12,015)	(5,688)	(10,249)	(27,952)	(177)	(28,129)
Total comprehensive income (loss) for the year ended December 31, 2020	-	-	-	-	-	4,710,631	(5,688)	(10,249)	4,694,694	122,011	4,816,705
Cash dividends distributed by the subsidiary	-	-	-	-	-	-	-	-	-	(66,664)	(66,664)
Change in capital surplus from investments in associates	-	-	2,793	-	-	-	-	-	2,793	-	2,793
Share-based payment transaction (Note 30)	-	-	39,776	-	-	-	-	-	39,776	-	39,776
Issuance of stock from exercise of employee stock options	-	18,824	-	-	-	-	-	-	18,824	-	18,824
Changes in percentage of ownership interests in the subsidiary (Note 31)	-	-	1,009,033	-	-	-	-	-	1,009,033	776,369	1,785,402
Recognition of employee share options issued by the subsidiary (Note 30)	-	-	3,206	-	-	-	-	-	3,206	1,627	4,833
BALANCE AT DECEMBER 31, 2020	4,933,034	18,824	1,168,504	-	-	3,548,777	(360,861)	(9,848)	9,298,430	1,275,997	10,574,427
Appropriation of 2020 earnings											
Legal reserve	-	-	-	354,878	-	(354,878)	-	-	-	-	-
Special reserve	-	-	-	-	595,929	(595,929)	-	-	-	-	-
Cash dividends	-	-	-	-	-	(395,517)	-	-	(395,517)	-	(395,517)
Net profit for the year ended December 31, 2021	-	-	-	-	-	3,960,944	-	-	3,960,944	394,143	4,355,087
Other comprehensive loss for the year ended December 31, 2021	-	-	-	-	-	(12,469)	(306,109)	(12,650)	(331,228)	(2,714)	(333,942)
Total comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	3,948,475	(306,109)	(12,650)	3,629,716	391,429	4,021,145
Cash dividends distributed by the subsidiary	-	-	-	-	-	-	-	-	-	(128,956)	(128,956)
Change in capital surplus from investments in associates	-	-	252	-	-	-	-	-	252	-	252
Share-based payment transaction (Note 30)	-	-	29,887	-	-	-	-	-	29,887	-	29,887
Issuance of stock from exercise of employee stock options	11,075	6,057	16,502	-	-	-	-	-	33,634	-	33,634
Changes in percentage of ownership interests in the subsidiary (Note 31)	-	-	(7,284)	-	-	-	-	-	(7,284)	18,840	11,556
Recognition of employee share options issued by the subsidiary (Note 30)	-	-	1,829	-	-	-	-	-	1,829	1,350	3,179
BALANCE AT DECEMBER 31, 2021	<u>\$ 4,944,109</u>	<u>\$ 24,881</u>	<u>\$ 1,209,690</u>	<u>\$ 354,878</u>	<u>\$ 595,929</u>	<u>\$ 6,150,928</u>	<u>\$ (666,970)</u>	<u>\$ (22,498)</u>	<u>\$ 12,590,947</u>	<u>\$ 1,558,660</u>	<u>\$ 14,149,607</u>

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

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020 (In Thousands of New Taiwan Dollars)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	\$ 4,693,312	\$ 5,624,979
Adjustments for:		
Depreciation expense	254,193	245,740
Amortization expense	36,629	36,679
Expected credit loss recognized on accounts receivable	3,091	452
Finance costs	53,187	54,492
Interest income	(17,734)	(15,676)
Dividend income	(3,891)	(3,217)
Compensation costs of employee share options	33,066	44,609
Share of profit or loss of associates	6,146	10,737
Loss on disposal of property, plant and equipment	5,552	7,394
Gain on disposal of intangible assets	(1,081,258)	(6,365,801)
Gain on disposal of subsidiaries	-	(12,963)
Impairment loss recognized on property, plant and equipment and right-of-use assets	73,231	-
Loss (gain) on changes in fair value of investment properties	27,264	(11,750)
Gain on lease modification	(12)	(4,772)
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	(1,922,737)	(65,859)
Accounts receivable	(231,548)	(35,315)
Accounts receivable - related parties	531	21,157
Other receivables	9,288	15,967
Inventories	(770,619)	(23,572)
Other current assets	(81,180)	(75,103)
Other non-current assets	9,962	(25,786)
Financial liabilities at fair value through profit or loss	-	(3,107)
Notes payable	188	(2,304)
Accounts payable	399,043	214,040
Accounts payable - related parties	14,409	2,534
Other payables	283,169	442,185
Provisions	129,352	853
Other current liabilities	394,948	(48,626)
Net defined benefit liabilities	1,425	2,038
Other non-current liabilities	-	(4,109)
Cash generated from operations	2,319,007	25,896
Interest received	17,430	16,318
Dividends received	3,891	3,217
Interest paid	(52,650)	(54,937)
Income tax paid	(762,757)	(73,843)
Net cash generated from (used in) operating activities	<u>1,524,921</u>	<u>(83,349)</u>

(Continued)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020 (In Thousands of New Taiwan Dollars)

	2021	2020
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(575,052)	(8,652)
Purchase of financial assets at amortized cost	(3,165,064)	(55,734)
Proceeds from sale of financial assets at amortized cost	1,678,920	125,931
Payments for property, plant and equipment	(153,361)	(121,888)
Proceeds from disposal of property, plant and equipment	2,354	1,172
Increase in refundable deposits	(5,376)	(87,373)
Decrease in refundable deposits	23,865	15,956
Payments for intangible assets	(45,683)	(40,666)
Proceeds from disposal of intangible assets	7,188,162	142,400
Payments for investment properties	-	(160)
Decrease in other financial assets	112,044	-
Dividends received from associates	<u>93,260</u>	<u>186,995</u>
Net cash generated from investing activities	<u>5,154,069</u>	<u>157,981</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in long-term bills payable	248,000	278,000
Decrease in long-term bills payable	(336,000)	(72,000)
Proceeds from long-term borrowings	1,142,000	928,000
Repayments of long-term borrowings	(872,000)	(669,000)
Increase in guarantee deposits	1,162	37,521
Decrease in guarantee deposits	(1,188)	(105)
Decrease in other payables - related parties	(96,925)	(184,245)
Repayment of the principal portion of lease liabilities	(98,086)	(103,434)
Distribution of cash dividends	(395,517)	-
Proceeds from exercise of employee share options	33,634	18,824
Partial disposal of interests in the subsidiary without a loss of control (Note 31)	171,682	1,625,276
Dividends paid to non-controlling interests	<u>(128,956)</u>	<u>(66,664)</u>
Net cash (used in) generated from financing activities	<u>(332,194)</u>	<u>1,792,173</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>(218,709)</u>	<u>(46,249)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	6,128,087	1,820,556
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>4,351,660</u>	<u>2,531,104</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 10,479,747</u>	<u>\$ 4,351,660</u>

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

(Concluded)

Attachment3-2 Parent Company Only Financial Statements

INDEPENDENT AUDITOR'S REPORT

The Board of Directors and Shareholders
VIA Technologies, Inc.

Opinion

We have audited the accompanying parent company only financial statements of VIA Technologies, Inc. (the “Company”), which comprise the parent company only balance sheets as of December 31, 2021 and 2020, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the accompanying parent company only financial position of the Company as of December 31, 2021 and 2020, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2021. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters of the parent company only financial statements for the year ended December 31, 2021 are as follows:

Revenue Recognition

Revenue from the sale of goods is recognized when significant risks and control are transferred to the customers. Technical service revenue is recognized when performance obligations of service are fulfilled and the amount of revenue can be reasonably measured. The revenue from specific customers increased significantly compared with the prior year and relevant recognition of revenue was deemed to be a key audit matter.

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

We understood and tested the effectiveness of the design and the implementation of internal controls with respect to revenue recognition of specific customers. We selected samples of revenue from the aforementioned customers to confirm that revenue transactions had indeed occurred.

Evaluation of Investments Accounted for Using the Equity Method

As stated in Note 11 to the parent company only financial statements, as of December 31, 2021, the carrying amount of the investment in subsidiaries accounted for using the equity method was \$13,875,986 thousand, representing 74% of the Company's assets. For the year ended December 31, 2021, the amount of share of profit of subsidiaries was \$4,197,034 thousand, representing 103% of the Company's profit before income tax, which is material to the parent company only financial statements. Therefore, evaluation of investments in subsidiaries accounted for using the equity method was deemed to be a key audit matter.

In order to evaluate investments in subsidiaries accounted for using the equity method appropriately, we performed the audit procedures as follows:

1. We conducted our audits of the financial statements of subsidiaries in accordance with the auditing standards generally accepted in the Republic of China, the subsidiaries' financial statements have been prepared in accordance with the same accounting principles as the Company.
2. We obtained the investments in subsidiaries accounted for using the equity method for the year ended December 31, 2021, reviewed the calculation by the Company and evaluated the accuracy and completeness of the recognition of investment gain or loss.

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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in 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 auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2021 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Shu-Lin Liu and Chin-Chuan Shih.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 8, 2022

Notice to Readers

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

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

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY BALANCE SHEETS DECEMBER 31, 2021 AND 2020 (In Thousands of New Taiwan Dollars)

	2021		2020	
ASSETS	Amount	%	Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 515,524	3	\$ 242,313	2
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	536,323	3	150,016	1
Accounts receivable, net (Notes 4 and 8)	75,391	-	24,100	-
Accounts receivable - related parties (Notes 4, 8 and 32)	121,772	1	78,210	-
Other receivables (Notes 4, 8 and 32)	26,366	-	1,048,467	7
Inventories (Notes 4, 5 and 9)	1,050,522	5	503,634	4
Other current assets (Note 16)	<u>150,719</u>	<u>1</u>	<u>87,674</u>	<u>1</u>
Total current assets	<u>2,476,617</u>	<u>13</u>	<u>2,134,414</u>	<u>15</u>
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4, 7 and 33)	240,417	1	58,851	1
Investments accounted for using the equity method (Notes 4 and 11)	13,896,670	75	9,759,494	69
Property, plant and equipment (Notes 4, 12 and 33)	780,406	4	787,974	6
Right-of-use assets (Notes 4 and 13)	11,169	-	8,556	-
Investment properties, net (Notes 4, 5, 14 and 33)	1,202,804	7	1,178,132	8
Intangible assets (Notes 4 and 15)	18,035	-	13,592	-
Refundable deposits (Note 16)	9,012	-	25,086	-
Other financial assets - non-current (Notes 4, 10 and 33)	<u>-</u>	<u>-</u>	<u>112,044</u>	<u>1</u>
Total non-current assets	<u>16,158,513</u>	<u>87</u>	<u>11,943,729</u>	<u>85</u>
TOTAL	<u>\$ 18,635,130</u>	<u>100</u>	<u>\$ 14,078,143</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Notes payable (Note 18)	\$ 685	-	\$ 541	-
Accounts payable (Note 18)	639,375	3	241,669	2
Accounts payable - related parties (Notes 18 and 32)	79,391	-	27,912	-
Other payables (Notes 19 and 32)	934,289	5	839,354	6
Current tax liabilities (Notes 4 and 25)	119,488	1	87,076	1
Provisions - current (Notes 4 and 20)	132,783	1	6,989	-
Lease liabilities - current (Notes 4 and 13)	6,992	-	5,500	-
Current portion of long-term borrowings (Notes 17 and 33)	950,000	5	120,000	1
Other current liabilities (Note 19)	<u>233,634</u>	<u>1</u>	<u>52,323</u>	<u>-</u>
Total current liabilities	<u>3,096,637</u>	<u>16</u>	<u>1,381,364</u>	<u>10</u>
NON-CURRENT LIABILITIES				
Long-term borrowings (Notes 17 and 33)	1,165,000	6	1,725,000	12
Long-term bills payable (Notes 17 and 33)	1,101,484	6	1,189,101	9
Deferred tax liabilities (Notes 4 and 25)	142,230	1	137,237	1
Lease liabilities - non-current (Notes 4 and 13)	3,795	-	2,286	-
Net defined benefit liabilities (Notes 4 and 21)	350,682	2	336,791	2
Credit balance of investments accounted for using the equity method (Notes 11 and 19)	175,702	1	-	-
Other non-current liabilities (Notes 19 and 32)	<u>8,653</u>	<u>-</u>	<u>7,934</u>	<u>-</u>
Total non-current liabilities	<u>2,947,546</u>	<u>16</u>	<u>3,398,349</u>	<u>24</u>
Total liabilities	<u>6,044,183</u>	<u>32</u>	<u>4,779,713</u>	<u>34</u>
EQUITY (Note 22)				
Share capital	4,944,109	27	4,933,034	35
Advance receipts for share capital	24,881	-	18,824	-
Capital surplus	1,209,690	7	1,168,504	8
Retained earnings				
Legal reserve	354,878	2	-	-
Special reserve	595,929	3	-	-
Unappropriated earnings	6,150,928	33	3,548,777	25
Other equity	<u>(689,468)</u>	<u>(4)</u>	<u>(370,709)</u>	<u>(2)</u>
Total equity	<u>12,590,947</u>	<u>68</u>	<u>9,298,430</u>	<u>66</u>
TOTAL	<u>\$ 18,635,130</u>	<u>100</u>	<u>\$ 14,078,143</u>	<u>100</u>

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

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2021		2020	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 23 and 32)	\$ 2,579,177	100	\$ 1,425,987	100
OPERATING COSTS (Notes 9, 21, 24 and 32)	<u>2,208,773</u>	<u>86</u>	<u>943,298</u>	<u>66</u>
GROSS PROFIT	370,404	14	482,689	34
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES	(2,620)	-	(2,811)	-
REALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES	<u>2,811</u>	<u>-</u>	<u>4,520</u>	<u>-</u>
REALIZED GROSS PROFIT	<u>370,595</u>	<u>14</u>	<u>484,398</u>	<u>34</u>
OPERATING EXPENSES (Notes 21, 24 and 32)				
Selling and marketing expenses	128,852	5	96,267	7
General and administrative expenses	439,445	17	393,864	28
Research and development expenses	<u>702,365</u>	<u>27</u>	<u>1,029,137</u>	<u>72</u>
Total operating expenses	<u>1,270,662</u>	<u>49</u>	<u>1,519,268</u>	<u>107</u>
LOSS FROM OPERATIONS	<u>(900,067)</u>	<u>(35)</u>	<u>(1,034,870)</u>	<u>(73)</u>
NON-OPERATING INCOME AND EXPENSES (Notes 11, 14, 24 and 32)				
Interest income	614	-	674	-
Other income	319,377	13	78,667	5
Other gains and losses	511,010	20	737,642	52
Finance costs	(43,196)	(2)	(42,691)	(3)
Share of profit of subsidiaries and associates	<u>4,197,730</u>	<u>163</u>	<u>5,074,423</u>	<u>356</u>
Total non-operating income and expenses	<u>4,985,535</u>	<u>194</u>	<u>5,848,715</u>	<u>410</u>
PROFIT BEFORE INCOME TAX	4,085,468	159	4,813,845	337
INCOME TAX EXPENSE (Notes 4 and 25)	<u>(124,524)</u>	<u>(5)</u>	<u>(91,199)</u>	<u>(6)</u>
NET PROFIT FOR THE YEAR	<u>3,960,944</u>	<u>154</u>	<u>4,722,646</u>	<u>331</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 21 and 22)				

(Continued)

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2021		2020	
	Amount	%	Amount	%
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans	\$ (12,501)	-	\$ (12,172)	(1)
Share of remeasurement of defined benefit plans of subsidiaries	32	-	157	-
Share of the other comprehensive income of subsidiaries accounted for using the equity method	(12,650)	(1)	(10,249)	(1)
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translating foreign operations	(306,080)	(12)	(5,684)	-
Share of the other comprehensive loss of associates accounted for using the equity method	<u>(29)</u>	<u>-</u>	<u>(4)</u>	<u>-</u>
Other comprehensive loss for the year, net of income tax	<u>(331,228)</u>	<u>(13)</u>	<u>(27,952)</u>	<u>(2)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 3,629,716</u>	<u>141</u>	<u>\$ 4,694,694</u>	<u>329</u>
EARNINGS PER SHARE (Note 26)				
From continuing operations				
Basic	<u>\$ 8.01</u>		<u>\$ 9.57</u>	
Diluted	<u>\$ 7.84</u>		<u>\$ 9.36</u>	

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

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2021 AND 2020
(In Thousands of New Taiwan Dollars)

	Share Capital	Capital Collected in Advance	Capital Surplus	Retained Earnings		Unappropriated Earnings	Other Equity Unrealized Loss on Financial Assets at Fair Value Through Other Comprehensive Income	Exchange Differences on Translating Foreign Operations	Total Equity
				Legal Reserve	Special Reserve				
BALANCE AT JANUARY 1, 2020	\$ 4,933,034	\$ -	\$ 113,696	\$ -	\$ -	\$ (1,161,854)	\$ (355,173)	\$ 401	\$ 3,530,104
Net profit for the year ended December 31, 2020	-	-	-	-	-	4,722,646	-	-	4,722,646
Other comprehensive loss for the year ended December 31, 2020	-	-	-	-	-	(12,015)	(5,688)	(10,249)	(27,952)
Total comprehensive income (loss) for the year ended December 31, 2020	-	-	-	-	-	4,710,631	(5,688)	(10,249)	4,694,694
Changes in capital surplus from investments in associates	-	-	2,793	-	-	-	-	-	2,793
Share-based payment transaction (Note 27)	-	-	39,776	-	-	-	-	-	39,776
Issuance of ordinary shares under employee share options	-	18,824	-	-	-	-	-	-	18,824
Changes in percentage of ownership interests in the subsidiary (Note 28)	-	-	1,009,033	-	-	-	-	-	1,009,033
Recognition of employee share options issued by the subsidiary	-	-	3,206	-	-	-	-	-	3,206
BALANCE AT DECEMBER 31, 2020	4,933,034	18,824	1,168,504	-	-	3,548,777	(360,861)	(9,848)	9,298,430
Appropriation of 2020 earnings									
Legal reserve	-	-	-	354,878	-	(354,878)	-	-	-
Special reserve	-	-	-	-	595,929	(595,929)	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(395,517)	-	-	(395,517)
Net profit for the year ended December 31, 2021	-	-	-	-	-	3,960,944	-	-	3,960,944
Other comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	(12,469)	(306,109)	(12,650)	(331,228)
Total comprehensive income (loss) for the year ended December 31, 2021	-	-	-	-	-	3,948,475	(306,109)	(12,650)	3,629,716
Changes in capital surplus from investments in associates	-	-	252	-	-	-	-	-	252
Share-based payment transaction (Note 27)	-	-	29,887	-	-	-	-	-	29,887
Issuance of ordinary shares under employee share options	11,075	6,057	16,502	-	-	-	-	-	33,634
Changes in percentage of ownership interests in the subsidiary (Note 28)	-	-	(7,284)	-	-	-	-	-	(7,284)
Recognition of employee share options issued by the subsidiary	-	-	1,829	-	-	-	-	-	1,829
BALANCE AT DECEMBER 31, 2021	\$ 4,944,109	\$ 24,881	\$ 1,209,690	\$ 354,878	\$ 595,929	\$ 6,150,928	\$ (666,970)	\$ (22,498)	\$ 12,590,947

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

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020 (In Thousands of New Taiwan Dollars)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	\$ 4,085,468	\$ 4,813,845
Adjustments for:		
Depreciation expense	34,899	37,798
Amortization expense	8,035	12,727
Finance costs	43,196	42,691
Interest income	(614)	(674)
Dividend income	(3,841)	(3,150)
Compensation costs of employee share options	29,887	39,776
Share of profit of subsidiaries and associates	(4,197,730)	(5,074,423)
Gain on disposal of property, plant and equipment	(256)	(108)
Gain on disposal of intangible assets	(128,437)	(742,324)
Unrealized gain on transactions with subsidiaries	2,620	2,811
Realized gain on transactions with subsidiaries	(2,811)	(4,520)
Gain on lease modification	(3)	(5)
Gain on changes in fair value of investment properties	(24,672)	(19,015)
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	(567,873)	16,064
Accounts receivable	(51,291)	8,521
Accounts receivable - related parties	(43,562)	(33,979)
Other receivables	(8,791)	1,035
Inventories	(546,888)	(124,216)
Other current assets	(63,197)	(64,819)
Financial liabilities at fair value through profit or loss	-	(3,107)
Notes payable	144	(2,304)
Accounts payable	397,706	116,509
Accounts payable - related parties	51,479	9,982
Other payables	94,621	408,619
Provisions	125,794	833
Other current liabilities	181,311	4,241
Net defined benefit liabilities	<u>1,390</u>	<u>1,732</u>
Cash used in operations	(583,416)	(555,460)
Interest received	619	699
Dividend received	3,841	3,150
Interest paid	(42,468)	(42,911)
Income tax (paid) refunded	<u>(86,967)</u>	<u>38</u>
Net cash used in operating activities	<u>(708,391)</u>	<u>(594,484)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of the investments accounted for using the equity method	(134,560)	(50,246)
Proceeds from disposal of investments accounted for using the equity method	160,126	-

(Continued)

VIA TECHNOLOGIES, INC.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020 (In Thousands of New Taiwan Dollars)

	2021	2020
Capital reduction and withdrawal from the investments accounted for using the equity method	\$ -	\$ 89,370
Payments for property, plant and equipment	(20,238)	(18,846)
Proceeds from disposal of property, plant and equipment	256	801
Increase in refundable deposits	(4,025)	-
Decrease in refundable deposits	20,099	10,855
Payments for intangible assets	(9,775)	(11,676)
Proceeds from disposal of intangible assets	870,761	-
Payments for investment properties	-	(645)
Decrease in other financial assets	112,044	3,868
Dividend received from subsidiaries	<u>175,514</u>	<u>132,056</u>
Net cash generated from investing activities	<u>1,170,202</u>	<u>155,537</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in long-term bills payable	248,000	278,000
Decrease in long-term bills payable	(336,000)	(72,000)
Proceeds from long-term borrowings	1,142,000	928,000
Repayments of long-term borrowings	(872,000)	(669,000)
Increase in guarantee deposits	719	-
Decrease in guarantee deposits	-	(99)
Repayment of the principal portion of lease liabilities	(9,436)	(10,575)
Dividends paid	(395,517)	-
Exercise of employee share options	<u>33,634</u>	<u>18,824</u>
Net cash (used in) generated from financing activities	<u>(188,600)</u>	<u>473,150</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	273,211	34,203
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>242,313</u>	<u>208,110</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 515,524</u>	<u>\$ 242,313</u>

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

(Concluded)

VIA Technologies, Inc.
2021
Table of Earnings Distribution

Currency:NTD

Items	Amount
Net profit of 2021	3,960,944,703
Less: Accumulated deficits of previous years	0
Less: Remeasurements of defined benefit plans recognized in retained earnings	(12,470,497)
Less: Legal reserve (10%)	(394,847,421)
Less: Special reserve	(314,355,787)
Earnings in 2021 available for distribution	3,239,270,998
Add: Unappropriated retained earnings of previous years	2,202,454,344
Retained earnings available for distribution as of December 31, 2021	5,441,725,342
Distribution item:	
Less: Cash dividend (NTD1 per share)	(495,349,941)
Retained earnings at the end of the period	4,946,375,401

Note: The number of shares for cash dividends is calculated on the basis of the actual number of outstanding shares 495,349,941 as of February 24, 2022.

Chairman: Wen-Chi Chen

CEO: Wen-Chi Chen

Chief Accountant: Bao-Huei Chen

VIA Technologies Inc.
Comparison Table of Amended Articles of Incorporation

Amended Version	Original Version	Notes
Article 10: There are two types of shareholders' meeting, namely, regular meeting and special meeting. The regular meeting shall be convened within six months after the close of each fiscal year. Whereas, special meetings are held in accordance with the law, when necessary. <u>The company hereby add video conference or other methods announced by the competent authority to hold the shareholders' meeting.</u>	Article 10: There are two types of shareholders' meeting, namely, regular meeting and special meeting. The regular meeting shall be convened within six months after the close of each fiscal year. Whereas, special meetings are held in accordance with the law, when necessary.	Amendment according to The Company Act 「
Article 23: These Articles of Incorporation were drawn up on September 16, 1992. 1st amendment on January 4, 1994 2nd amendment on March 4, 1994 3rd amendment on October 20, 1994 4th amendment on February 14, 1995 5th amendment on June 20, 1995 6th amendment on December 2, 1995 7th amendment on April 3, 1998 8th amendment on June 16, 1999 9th amendment on June 22, 2000 10th amendment on June 22, 2001 11th amendment on June 28, 2002 12th amendment on June 27, 2003 13th amendment on June 17, 2004 14th amendment on June 13, 2005 15th amendment on June 12, 2006 16th amendment on June 13, 2008 17th amendment on June 21, 2013 18th amendment on June 2, 2015 19th amendment on June 24, 2016 20th amendment on June 21, 2019 21st amendment on July 20, 2021 <u>22nd amendment on June 17, 2022</u>	Article 23: These Articles of Incorporation were drawn up on September 16, 1992. 1st amendment on January 4, 1994 2nd amendment on March 4, 1994 3rd amendment on October 20, 1994 4th amendment on February 14, 1995 5th amendment on June 20, 1995 6th amendment on December 2, 1995 7th amendment on April 3, 1998 8th amendment on June 16, 1999 9th amendment on June 22, 2000 10th amendment on June 22, 2001 11th amendment on June 28, 2002 12th amendment on June 27, 2003 13th amendment on June 17, 2004 14th amendment on June 13, 2005 15th amendment on June 12, 2006 16th amendment on June 13, 2008 17th amendment on June 21, 2013 18th amendment on June 2, 2015 19th amendment on June 24, 2016 20th amendment on June 21, 2019 21st amendment on July 20, 2021	Add the date of amendment in this Article.

VIA Technologies, Inc.
Comparison Table of Procedures for Acquisition or Disposal of Assets

Amended Version	Original Version	Notes
Article 4 When the Company acquires or disposes of real property, equipment, or right-of-use assets, if the transaction amount reaches 20 percent of paid-in capital or NT\$300 million or more, except in transactions with a domestic government entity, hiring others to build on its own land, hiring others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, before the actual date of transaction, it shall first obtain an appraisal report from a professional appraiser and shall further comply with the following provisions: (1) Where due to special circumstances it is necessary to use a limited price, specified price, or special price as reference criteria for the transaction price, the transaction shall first be submitted for approval by the Audit Committee and the board of directors, and the same procedure shall be followed for any future changes to the terms and conditions of the transaction. (2) Where the transaction amount reaches NT\$1 billion or more, two or more professional appraisers shall be engaged to provide appraisals. (3) Where any of the following circumstances applies with respect to the results of a professional appraisal, except that the appraisal price is higher than the acquisition price or is less than the disposal price, a CPA shall be engaged to perform the	Article 4 When the Company acquires or disposes of real property, equipment, or right-of-use assets, if the transaction amount reaches 20 percent of paid-in capital or NT\$300 million or more, except in transactions with a domestic government entity, hiring others to build on its own land, hiring others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, before the actual date of transaction, it shall first obtain an appraisal report from a professional appraiser and shall further comply with the following provisions: (1) Where due to special circumstances it is necessary to use a limited price, specified price, or special price as reference criteria for the transaction price, the transaction shall first be submitted for approval by the Audit Committee and the board of directors, and the same procedure shall be followed for any future changes to the terms and conditions of the transaction. (2) Where the transaction amount reaches NT\$1 billion or more, two or more professional appraisers shall be engaged to provide appraisals. (3) Where any of the following circumstances applies with respect to the results of a professional appraisal, except that the appraisal price is higher than the acquisition price or is less than the disposal price, a CPA shall be engaged to perform the appraisal <u>in</u>	Considering that Article 7 has been amended and added, it requires external experts to issue opinions in accordance with the self-discipline rules of their respective trade associations. It has covered the procedures for accountants to issue opinions. It is deleted that accountants should follow the auditing standards issued by the Accounting Research and Development Foundation of the Republic of China. The text of the Bulletin No. 20 stipulates the handling.

appraisal and to issue a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price: (4) No more than three months may pass between the date of the appraisal report and the contract execution date, provided that where the announced current value used in the appraisal is for the same period and not more than six months have elapsed, the original professional appraiser may issue an opinion.	<u>accordance with the provisions of the Statement of Auditing Standards No. 20 issued by the ROC Accounting Research and Development Foundation (ARDF)</u> and to issue a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price: (4) No more than three months may pass between the date of the appraisal report and the contract execution date, provided that where the announced current value used in the appraisal is for the same period and not more than six months have elapsed, the original professional appraiser may issue an opinion.	
Article 5 When the Company acquire or dispose of securities, before the actual date of transaction, the Company shall first obtain, for reference in appraising the transaction price, a financial statement of the subject company for the most recent period that has been audited and certified or reviewed by a certified public accountant (CPA), or an investor memorandum, prospectus, or financial information regarding the subject securities. In addition, when the amount of a transaction reaches 20 percent of paid-in capital or NT\$300 million or more, before the actual date of transaction, the Company shall obtain an opinion from a CPA on the reasonableness of the trading price. This requirement does not apply, however, to publicly quoted prices of securities that have an active market or that are subject to the stipulated by the Financial Supervisory Commission's Interpretation.	Article 5 When the Company acquire or dispose of securities, before the actual date of transaction, the Company shall first obtain, for reference in appraising the transaction price, a financial statement of the subject company for the most recent period that has been audited and certified or reviewed by a certified public accountant (CPA), or an investor memorandum, prospectus, or financial information regarding the subject securities. In addition, when the amount of a transaction reaches 20 percent of paid-in capital or NT\$300 million or more, before the actual date of transaction, the Company shall obtain an opinion from a CPA on the reasonableness of the trading price. <u>If the CPA needs to adopt an expert's report, the Statements on Auditing Standards No. 20 announced by the ARDF will apply.</u> This requirement does not apply, however, to publicly quoted prices of securities that have an active market or that are subject to the stipulated by the	The reason for the amendment is the same as explained in Article 4.

	Financial Supervisory Commission's Interpretation.	
Article 6 When a transaction amount for acquisition or disposal of membership certificates or intangible assets reaches 20 percent of paid-in capital or NT\$300 million or more, except in transactions with a domestic government entity, before the actual date of transaction, the Company shall seek an opinion from a CPA on the reasonableness of the transaction price.	Article 6 When a transaction amount for acquisition or disposal of membership certificates or intangible assets reaches 20 percent of paid-in capital or NT\$300 million or more, except in transactions with a domestic government entity, before the actual date of transaction, the Company shall seek an opinion from a CPA on the reasonableness of the transaction price. <u>The CPA shall issue its opinion in accordance with the provisions of the Statement of Auditing Standards No. 20 issued by the ARDF.</u>	The reason for the amendment is the same as explained in Article 4.
Article 7 For any appraisal report or any written opinion from a CPA, attorney, or securities underwriter obtained by the Company, the professional appraiser and appraiser's officers, CPA, attorney, or securities underwriter shall meet the following requirements: 1. May not have previously received a final and unappeasable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act. The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received. 2. May not be a related party or de	Article 7 For any appraisal report or any written opinion from a CPA, attorney, or securities underwriter obtained by the Company, the professional appraiser and appraiser's officers, CPA, attorney, or securities underwriter shall meet the following requirements: 1. May not have previously received a final and unappeasable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act. The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received. 2. May not be a related party or de facto related party of any party to the transaction.	1. Based on the relevant regulations of the trade associations to which external experts belong to the relevant business they undertake, in order to clarify the procedures and responsibilities that external experts should follow, the second preamble is amended. 2. In view of the fact that the external experts execute the cases of issuing valuation reports or rationality

facto related party of any party to the transaction. 3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following: 1. Prior to accepting a case, the appraiser shall prudently assess their own professional capabilities, practical experience, and independence. 2. When <u>executing</u> a case, the appraiser shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers. 3. The appraiser shall undertake an item-by-item evaluation of the <u>appropriateness</u>, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion. 4. The appraiser shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and the appraiser have evaluated and found that the information used is reasonable and <u>appropriate</u>, and that the appraiser have complied with applicable laws and regulations.	3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following: 1. Prior to accepting a case, the appraiser shall prudently assess their own professional capabilities, practical experience, and independence. 2. When <u>examining</u> a case, the appraiser shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers. 3. The appraiser shall undertake an item-by-item evaluation of the <u>comprehensiveness, accuracy</u>, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion. 4. The appraiser shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and the appraiser have evaluated and found that the information used is reasonable and <u>accurate</u>, and that the appraiser have complied with applicable laws and regulations.	opinions in accordance with the provisions of this standard, and do not refer to the audit work of financial reports, the wording of the “examine” cases in Subparagraph 2 of Paragraph 2 is amended to be “execute” case. 3. Considering the actual evaluation situation of the data sources, parameters and information used by external experts, some words are revised to conform to the actual situation.
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Article 8 For acquisition or disposal of assets between the Company and the related parties, the Company shall carry out the relevant resolution procedures and appraisals of the reasonableness of the transaction terms in accordance with the Article 4, 5, 6 of these Procedures. In addition, if the transaction price reaches 10 percent or more of the Company's total assets, the Company shall also obtain the appraisal report or the CPA report as specified in the Article 6-1. When the Company acquires real property or right-of-use assets thereof from or disposes of real estate or right-of-use assets thereof to a related party, or acquires other assets from or dispose of other assets to a related party at the transaction price reaching 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets or NT\$300 million, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds issued by securities investment trust enterprise, it shall submit the following materials to the Audit Committee and the board of directors for approval before executing agreements or making payments: 1. The purpose, necessity, and anticipated benefit of the real property acquisition or disposal. 2. The reason for choosing the related party as a trading counterparty. 3. To acquire real estate from a related party or right-of-use assets thereof, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by	Article 8 For acquisition or disposal of assets between the Company and the related parties, the Company shall carry out the relevant resolution procedures and appraisals of the reasonableness of the transaction terms in accordance with the Article 4, 5, 6 of these Procedures. In addition, if the transaction price reaches 10 percent or more of the Company's total assets, the Company shall also obtain the appraisal report or the CPA report. The calculation of transaction amount is as specified in the Article 6-1. When the Company acquires real property or right-of-use assets thereof from or disposes of real estate or right-of-use assets thereof to a related party, or acquires other assets from or dispose of other assets to a related party at the transaction price reaching 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets or NT\$300 million, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds issued by securities investment trust enterprise, it shall submit the following materials to the Audit Committee and the board of directors for approval before executing agreements or making payments: 1. The purpose, necessity, and anticipated benefit of the real property acquisition or disposal. 2. The reason for choosing the related party as a trading counterparty. 3. To acquire real estate from a related party or right-of-use assets thereof, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with the "Regulations Governing the	1. Item 4 of the current provision is moved to item 7, item 5, and item 6 of the revised provision as item 4 and item 5 of the revised provision. 2. Add the sixth item: (1) In order to strengthen the management of related party transactions and protect the rights of minority shareholders of the public company to express their opinions on the transactions between the company and related parties, the regulation of major related party transactions should be approved by the shareholders meeting in advance. The public offering of the subsidiary company shall submit the matters approved by the shareholders' meeting, which
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Public Companies”. 4. The date and price at which the related party originally acquired the real property, the original trading counterparty, and that trading counterparty’s relationship to the company and the related party. 5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract and an evaluation of the necessity of the transaction and the reasonableness of funds utilization. 6. The appraisal report issued by an appraiser according to the preceding article or CPA's opinion. 7. Any restrictive covenants or other material stipulations associated with the transaction. Between the Company and its parent company or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital. The board of directors may authorize the Chairman to make a decision within 30 percent of the paid-in capital, and then report to the latest board of directors for ratification: (1) Acquisition or disposal of equipment or right-of-use assets thereof held for business use. (2) Acquisition or disposal of real property right-of-use assets held for business use. In addition, matters such as the relevant resolution procedures and the evaluation of the reasonableness of the transaction conditions should be handled in accordance with the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”. In judging whether a trading counterparty is a related party, consideration shall be	Acquisition and Disposal of Assets by Public Companies”. 4. The date and price at which the related party originally acquired the real property, the original trading counterparty, and that trading counterparty’s relationship to the company and the related party. 5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract and an evaluation of the necessity of the transaction and the reasonableness of funds utilization. 6. The appraisal report issued by an appraiser according to the preceding article or CPA's opinion. 7. Any restrictive covenants or other material stipulations associated with the transaction. The transaction price specified in the preceding Article shall be calculated according to “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”. The term "within one year" shall refer to one year prior to the actual date of transaction. The transactions that have been submitted to Audit Committee and approved by the board of directors according to this Procedure may be excluded. Between the Company and its parent company or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital. The board of directors may authorize the Chairman to make a decision within 30 percent of the paid-in capital, and then report to the latest board of directors for ratification: (1) Acquisition or disposal of equipment or right-of-use assets thereof held for business use. (2) Acquisition or disposal of real	shall be carried out by the parent company of the public offering at the next higher level. (2) Considering the overall business planning needs of the public offering company and its parent company, subsidiaries, or its subsidiaries, and taking into account the exemption specifications of major international capital markets, relax the hands-free shareholders for transactions between these companies in the proviso will decide.
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given to the substantive nature of the relationship in addition to its legal form. <u>If the Company or a subsidiary of a non-domestic public company has the transaction listed in the paragraph 1, and the transaction price reaches 10 percent or more of the Company's total assets, the Company shall submit the documents listed in the paragraph 1 to the shareholders' meeting for approval before executing agreements or making payments. However, the transaction between the company and its parent company, subsidiaries, or its subsidiaries is not limited to this.</u> The transaction price specified in the preceding Article <u>and paragraph 1</u> shall be calculated according to “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”. The term "within one year" shall refer to one year prior to the actual date of transaction. The transactions that have been submitted to Audit Committee and approved by <u>the shareholders' meeting and the board of directors</u> according to this Procedure may be excluded.	property right-of-use assets held for business use. In addition, matters such as the relevant resolution procedures and the evaluation of the reasonableness of the transaction conditions should be handled in accordance with the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”. In judging whether a trading counterparty is a related party, consideration shall be given to the substantive nature of the relationship in addition to its legal form.	
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VIA Technologies, Inc.
Rules and Procedures of Shareholders' Meeting

1. The procedures for this Corporation's shareholders' meetings shall be as provided in these Rules.
2. The "shareholders" in the Rules and Procedures of Shareholders' Meeting refers to the shareholders and their proxies listed in the shareholders register.
3. The venue for the shareholders' meeting shall be within the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. The shareholder (or proxy) shall hand in sign in cards when attending the shareholders meeting, and the number of shares shall be calculated according to the sign in cards plus the number of shares whose voting rights are exercised by correspondence or electronically, and attendance and voting shall be based on the number of shares.
4. The Chair shall call the meeting to order when the attending shareholders do represent the majority of the total number of issued shares at the appointed meeting time. If the attending shareholders do not represent the majority of the total number of issued shares after the appointed meeting time, the chair may announce a postponement. If the quorum is not met after two postponements (first postponement of 20 minutes, and second postponement of 10 minutes) as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within 1 month. When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the Chair may resubmit the tentative resolution for a vote during the shareholders' meeting pursuant to Article 174 of the Company Act.
5. If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting. The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the Board of Directors. The Chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders' meeting. After the meeting is adjourned, the shareholders may not elect another Chair or resume the meeting at the original address or another venue. However, if the Chair violates the rules of procedure in declaring the meeting adjourned, the shareholders may resume the meeting by electing another Chair with the consent of one-half or more of the number of shareholders present at the meeting.

6. The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting. After an attending shareholder has spoken, the Chair may respond in person or direct relevant personnel to respond. When a juristic person is appointed to attend as proxy, only one person may be designated to represent in the meeting. When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.
7. When speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the Chair. A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail. Other shareholders may not speak or interrupt unless they have sought and obtained the consent of the Chair and the shareholder that has the floor; the Chair shall stop any violation. A single speech may not exceed 5 minutes, and may be extended once for 3 minutes by approval of the Chairman.
8. Except with the consent of the Chair, a shareholder may not speak more than twice on the same proposal. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.
9. During the discussion meeting, the Chairman may declare the meeting adjourned at an appropriate time and announce the discussion closed if necessary. After the discussion meeting is adjourned, the chairman shall call for a vote. If there is an election or voting, during the time for attendance registrations, the attendance registration shall be stopped before the voting starts.
10. Except as otherwise provided in the Company Act and in this Corporation's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of voting, if upon inquiry by the meeting Chair no member voices an objection, the matter will be deemed approved, with the same effect as approval by vote.
11. Voting at a shareholders' meeting shall be calculated based the number of shares. With respect to resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares. The number of shares for which voting rights may not be exercised shall not be calculated as part of the voting rights represented by attending shareholders.
12. A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, Paragraph 2 of the Company Act.

13. The Company shall make an uninterrupted audio and video recording of all meeting procedures, which shall be retained for at least 1 year.
14. When a shareholder has an interest in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.
15. When a meeting is in progress, the Chair may announce a break based on time considerations.
16. The meeting shall be suspended if there is an air raid drill, and attending members shall all evacuate. The meeting will continue one hour after the end of the air raid drill.
17. Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, signed or sealed by the Chairman of the shareholders' meeting and distributed to the shareholders within 20 days after the meeting. The proceedings shall be distributed in accordance with the Company Act.
18. If the shareholders' meeting cannot be held on the notified date or the meeting cannot be continued, a resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act, and the convening procedures mentioned in Article 172 of the Company Act shall not be applicable.
19. Unspecified matters shall be operated in accordance with the Articles of Incorporation, the Company Act and the relevant laws and regulations.
20. If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairperson of the Board. When the Chairperson of the Board is on leave or for any reason and unable to exercise the powers of the Chairperson, the Chairperson shall appoint one of the directors to act as Chair. Where the Chairperson does not make such a designation, the directors shall select from among themselves one person to serve as Chair. If a shareholders' meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.
21. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the Chair, provided that all monitoring personnel shall be shareholders of the Company. The result of the vote under the preceding paragraph shall be made known immediately and recorded in writing. When there is an amendment or an alternative to a proposal, the Chair shall decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

22. The chair may direct the proctors (or security personnel) to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."
23. These Rules, and any amendments hereto, shall be implemented after adoption by shareholders' meetings.

VIA Technologies, Inc.
Rules of Procedure for Shareholders Meetings

Article 1

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

Article 2

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

Article 3

Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.

Article 4

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

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

Article 5

The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9:00 a.m. and no later than 3:00 p.m.

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

Article 6

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

For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

The attending shareholders may hand in a sign-in card in lieu of signing in.

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

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

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

Article 6-1

To convene a virtual shareholders meeting, the shareholders meeting notice is subject to Regulations Governing the Administration of Shareholder Services of Public Companies.

Article 7

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, his agent shall handle in accordance with the provisions of Article 208 of the Company Act.

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

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

Article 8

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

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

Article 9

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

The chair shall call the meeting to order at the appointed meeting time.

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

adjourned. In the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.

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

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

Article 10

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

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

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

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

Article 11

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

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

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

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

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

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

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

Article 12

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

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

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

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

Article 13

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

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

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

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

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

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

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

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

Article 14

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation.

Article 15

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

This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS. The minutes shall be recorded in accordance with the provisions of Article 183 of the Company Act, and shall be kept permanently during the existence of the company.

Where a virtual shareholders meeting is convened, in addition to the matters recorded in the preceding paragraph, the meeting minutes shall be handled in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies.

Article 16

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

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

Article 17

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

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

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

Article 18

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

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

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

Article 19

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

Article 20

When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location.

Article 21

If the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

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

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

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

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

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

Article 22

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

Article 23

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

The last revision date is June 17, 2022.

VIA Technologies, Inc.

List of Candidates for Directors and Independent Directors

No.	Name	Selected Education/Experience	Current Positions	Current Shareholding	Title
1	Wenchi Chen	MSCS, California Institute of Technology. President, Symphony Laboratories.	Chairman & President, VIA Technologies, Inc. Chairman (Representative), VIA Labs, Inc. Director, HTC Corporation Chairman (Representative), Xander International Corp. Chairman (Representative), TVBS Media Inc. Director, Way-Chih Investment Co., Ltd. Director, Hsin-Tong Investment Co., Ltd. Director, Kun-Chang Investment Co, Ltd. Director, CW & ET Link Inc. Director, Hung Mao Investment Co., Ltd. Director, Chuan Te Investment Co., Ltd. Director, Li Way Investment Co., Ltd. Director (Representative), Viveport Digital Corporation Director (Representative), Reign Technology Corporation	7,353,682	Director
2	Cher Wang	Bachelor in Economics, University of California, Berkeley. GM of the PC Division, First International Computer, Inc. (FIC)	Director, VIA Technologies, Inc. Chairwoman & President, HTC Corporation Chairwoman (Representative), H.T.C. (B.V.I) Corp. Chairwoman (Representative), HTC I Investment Corporation Chairwoman (Representative), HTC Investment Corporation Director (Representative), High Tech Computer Asia Pacific Pte. Ltd. Director (Representative), VIA Labs, Inc. Director (Representative), Xander International Corp. Director (Representative), TVBS Media Inc. Director, Formosa Plastics Corporation Director, Way-Chih Investment Co., Ltd. Director, Hsin-Tong Investment Co., Ltd. Director, Kun-Chang Investment Co, Ltd. Director, CW & ET Link Inc. Director, Hung Mao Investment Co., Ltd. Director, Chuan Te Investment Co., Ltd. Director, Li Way Investment Co., Ltd Chairwoman (Representative), Viveport Digital Corporation Chairwoman (Representative), Reign Technology Corporation	34,629,196	Director

No.	Name	Selected Education/Experience	Current Positions	Current Shareholding	Title
3	Tzumu Lin	Ph.D. in Computer Science, California Institute of Technology Director of Engineering, GCH system Inc.	Senior Vice President & Director, VIA Technologies, Inc. Director (Representative), VIA Labs, Inc.	4,722,119	Director
4	Qun-Mao Liu	Master of Divinity, Fuller Theological Seminary Bachelor in Computer Science, Soochow University Pastor, Bread of Life Christian Church in Taipei	Director, VIA Technologies, Inc. Pastor, Bread of Life Christian Church in Shilin	0	Director
5	Ti-Hsiang Wei	Bachelor of Chinese Literature, Tamkang University Director and Remuneration Committee Member, Chung Hwa Chemical Industrial Works, Ltd. Chairman, Dandelion Hope Foundation Remuneration Committee Member, HTC Corporation	Independent Director, VIA Technologies, Inc. Director, Giraffe Cultural Enterprises Inc. Chairman, Christian Culture Exchange Association Chairman, the Chinese Christian Corporate Today Media Development Association	0	Independent Director
6	Wei-Teh Hsu	MSCS, Utah State University. General Manager of the PC BU, IBM Taiwan Vice President of sales, VIA Technologies, Inc. COO, Wuhan Dopod Communication Corp. COO in China, HTC Corporation	Independent Director, VIA Technologies, Inc. Senior Consultant, AMA China	0	Independent Director
7	Wen-Yuen Ken	Master of Science in Computer Science, University of San Francisco, USA Director, Honest Fine Chemical Co., Ltd.	Independent Director, VIA Technologies, Inc. Chairman and CEO, Chung Hwa Chemical Industrial Works, Ltd. Director, Everlight Chemical Industrial Corporation	0	Independent Director