



Stock Code: 5471

Sonix Technology Co., Ltd.

2026 Annual Shareholders' Meeting

Meeting Handbook

(Translation)

Type of Meeting : Physical Shareholders' Meeting

Time : June 17, 2026, 9:00 a.m.

Location : 9F, No.36, Taiyuan St., Zhubei City, Hsinchu,  
Taiwan (R.O.C)(Sonix's conference room)

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**Sonix Technology Co., Ltd.**  
**2026 Annual Shareholders' Meeting Procedure**

1. Call the Meeting to Order
2. Chairman's Address
3. Report Items
4. Approval Items
5. Extemporaneous Motions
6. Adjournment

# **Sonix Technology Co., Ltd.**

## **2026 Annual Shareholders' Meeting Agenda**

Type of Meeting : Physical Shareholders' Meeting

Time : June 17, 2026 (Wednesday), 9:00 a.m.

Location : 9F, No.36, Taiyuan St., Zhubei City, Hsinchu, Taiwan  
(R.O.C) (Sonix's conference room)

### **1. Call the Meeting to Order**

### **2. Chairman's Address**

### **3. Report Items**

(1) Business Report of 2025

(2) Audit Committee's Review Report on the 2025 Financial  
Statements

(3) Report the distribution of Directors' and Employees'  
remuneration of 2025

### **4. Approval Items**

(1) Adoption of the 2025 Business Report and Financial  
Statements

(2) Adoption of the 2025 Earnings Distribution

### **5. Extemporaneous Motions**

### **6. Adjournment**

## Report Items

(1) Business Report of 2025

Please refer to the Business Report on page 7~13 (Attachment 1).

(2) Audit Committee's Review Report on the 2025 Financial Statements

Please refer to the Audit Committee's Review Report on page 14 (Attachment 2).

(3) Report the distribution of Directors' and Employees' remuneration of 2025

The proposed distribution of Directors' and Employees' remuneration of NT \$ 3,300 thousand and NT \$ 34,700 thousand, respectively, from the Company's 2025 Earnings, all in cash, was approved by the Board of Directors on March 4, 2026.

# Approval Items

Proposed by the Board of Directors

## (1) Adoption of the 2025 Business Report and Financial Statements

The company's Financial Statements for 2025 have been prepared, together with the Business Report, it was approved by the Audit Committee and Board of Directors on March 4, 2026, and submitted to the annual shareholders' meeting for approval in accordance with the law. Business Report and Financial Statements, please refer to page 7~13 (Attachment 1) and page 15~34 (Attachment 3).

Resolution:

## (2) Adoption of the 2025 Earnings Distribution

The distribution of the Company's 2025 Earnings is proposed in accordance with the law as follows:

**Sonix Technology Co., Ltd.**  
**2025 Earnings Distribution Statement**

Unit: NT\$

Descriptions	Amount
Unappropriated earnings - beginning	347,861,045
Add: Net income of 2025	120,537,587
Add: Re-measured amount of the defined benefit plan recognized in retained earnings	626,058
Net income plus adjustments	121,163,645
Less: Provision for Legal reserve	12,116,365
Distributable earning	456,908,325
Distribution items:	
Dividend to shareholders - cash (NT\$ 0.8 per share)	134,301,650
Unappropriated earnings - ending	322,606,675

Note: The cash dividends paid to shareholders from the Company's 2025 earnings amounted to NT\$134,301,650 with NT\$0.8 per share paid to shareholders listed in the shareholder roster as of the ex-dividend date in accordance with their shareholdings; the cash dividends were calculated on a pro rata basis, with the amount below NT\$1 rounded off and the total amount of the less than NT\$1 round-off was recorded as other incomes. The Board of Directors shall determine the ex-dividend date and related matters once the cash dividends have been approved by the regular shareholders' meeting. If the total number of shares outstanding on the ex-dividend date changes, the Board of Directors will adjust the distribution amount per share based on the actual total number of shares outstanding on the ex-dividend date.

Chairman: James Pao

General Manager: Chris Ko

Accounting Manager: Sophia Lin

Resolution:

# **Extemporary Motions**

## **Adjournment**

## Business Report

### 1.1 2025 Business Results

In 2025, the global economic environment gradually improved as inflation eased. The explosive demand for AI, high-performance computing (HPC), and edge computing fueled growth across the semiconductor industry. However, impacted by tariff uncertainties, geopolitical risks, the ongoing U.S.-China tech trade war, and foreign exchange volatility, the company's annual revenue reached NT\$2.676 billion, a 3% decrease compared to the previous year.

Despite these challenges, gross profit stood at NT\$1.106 billion, maintaining a gross margin of over 41%. Due to significant exchange rate fluctuations, non-operating exchange losses increased, leading to a decline in net profit after tax compared to the previous year. Net profit after tax was NT\$121 million, with earnings per share (EPS) of NT\$0.72. Regarding the product mix, consumer products accounted for 52%, while multimedia products accounted for 48%.

While facing market volatility, the company remains committed to its core technologies in microcontrollers (MCUs), image processing chips, and speech ICs. We are accelerating the integration of AI and low-power designs into sustainable product lines to enhance market competitiveness. As new products are gradually integrated into customer platforms, we will continue to seize growth opportunities in AI and imaging applications to bolster our operating momentum.

#### 1.1.1 Revenues and profits

Unit: NT\$ Thousand

Items	2025	2024	Increase (Decrease)	Change%
Operating revenues	2,675,652	2,744,466	(68,814)	(3%)
Operating gross profits	1,106,437	1,141,846	(35,409)	(3%)
Operating net profits	101,782	85,470	16,312	19%
Net profits after tax	120,538	179,090	(58,552)	(33%)
Other comprehensive Income	45,795	(20,207)	66,002	327%
Total comprehensive Income	166,333	158,883	7,450	5%

#### 1.1.2 Financial revenues and expenditures, and profitability analysis

##### 1.1.2.1 Financial revenues and expenditures

Unit: NT\$ Thousand

Items	2025	2024	Decrease	Change%
Interest incomes	25,440	31,040	(5,600)	(18%)

### 1.1.2.2 Profitability analysis

Analysis item	2025	2024
Return on assets	3 %	4 %
Return on equity	3 %	5 %
Net profits before tax to paid-in capital	7 %	12 %
Net profit margin	5 %	7 %
Earnings per share (NT\$)	0.72	1.07

### 1.1.3 Implementation status of budget

The company did not publicly disclose financial forecasts for 2025; therefore, there is no need to report on budget execution.

### 1.1.4 Research and Development Status

In 2025, R&D expenses accounted for 29% of operating revenue. Specific R&D achievements are as follows:

Product line	R&D status
Voice Controller ICs	The SNC73350 8K tri-mode wireless mouse solution was launched on the SNC733xx series 32-bit dual ARM Cortex-M3 platform. The SNC73350 features a built-in 2.4GHz/Bluetooth wireless chip and utilizes a high-efficiency dual-core CPU architecture to successfully and stably support 8K wireless high-speed data transmission. Combined with the chip's integrated USB 2.0 High Speed interface, it also easily supports an 8K wired data reporting rate. Furthermore, through precise dynamic system frequency adjustment and a dual-core task-sharing operation, the system meets the low power consumption requirements of wireless mouse.
Voice Controller OID	Launched a new generation of OID SoC featuring an integrated high-speed, high-resolution sensor array and image processing engine. By connecting to a Sonix master controller IC, the system identifies Sonix OID handwriting codes and converts continuous position data into handwriting trajectories. This expands OID technology from traditional point-and-read applications into handwriting applications, which has been successfully implemented in school education systems. Moving forward, the company will continue to promote this technology to the general adult handwriting application market.
Microcontrollers	Launched the latest Continuous Glucose Monitoring (CGM) dedicated analog front-end chip, the SNGM1115. This chip features an ultra-low leakage, low-noise architecture, a 24-bit ADC, and intelligent auto-measurement technology. It can precisely measure biochemical currents at the pA (picoampere) level, ensuring clinical-grade accuracy for blood glucose data. Combined with a WLCSP (Wafer Level Chip Scale Package) and ultra-low power design, it achieves wearable device miniaturization while extending battery life, supporting over 14 days of continuous glucose monitoring. Additionally, the company launched the SNLED3750 series, a new generation of Matrix LED drivers capable of controlling 132 RGB LEDs.

Product line	R&D status
	Key features include PWM spread spectrum (to reduce EMI and high-frequency noise) and LED reverse bias voltage protection (to extend LED lifespan). Paired with Sonix MCUs, this provides a complete lighting control solution suitable for keyboards, motherboards, and display-related gaming peripherals.
Image processing chips	<p>Developed a new generation EUSB2+USB2 dual-mode 8-megapixel image processing chip, upgrading HDR/TNR image processing effects and AI computing power. The chip complies with Microsoft's Human Presence Detection (HPD) and Windows Hello certification specifications, while adding new AI functions such as gesture control and voice control.</p> <p>Launched an Analog High Definition (AHD) image processing chip for automotive and security surveillance applications. It features excellent high dynamic range (HDR) performance and image noise reduction effects, while supporting multiple industry standards including AHD, CVI, TVI, and CVBS.</p>
Wireless multimedia Solutions	<p>The SNIT20 Image Transmission SoC features advanced CMOS sensor image processing and 3D noise reduction (3DNR) technology. It integrates low-power FHD resolution compression/decompression circuitry and achieves an ultra-low latency of 40ms. With a transmission range reaching several kilometers, the solution utilizes wireless protocol and channel optimization techniques to overcome co-channel interference, ensuring high stability, reliability, and superior anti-interference capabilities.</p> <p>The system supports continuous (full-time) video recording, while the receiver is compatible with high-resolution LCD displays and USB video output for smartphones or ground control stations (GCS). It also features integrated MAV Link message display, transmission, and storage. Furthermore, a comprehensive and user-friendly SDK (Software Development Kit) is provided to meet customization requirements, enabling clients to develop diverse and feature-rich user interfaces.</p>

## 1.2 2026 Business Plan Overview

### 1.2.1 Business principles and important policies

#### 1.2.1.1 Research and Development Strategy

- (1) Building on a deep foundation in microcontroller and imaging core technologies, the company tracks trends in consumer products and emerging applications to continuously strengthen product system development, providing highly integrated turnkey solutions to help customers shorten their end-product development cycles.
- (2) Strengthening software and hardware integration, in addition to enhancing chip specifications and performance, the company has established a cross-departmental R&D platform to actively build application services, development tools, software development kits (SDKs), and technical documentation, providing customers with more comprehensive and timely support.

- (3) Strengthening industry-academic cooperation, the company collaborates with domestic and international universities to offer courses, cultivate R&D talent, and bolster research capabilities, while continuing to invest in the research and development of new technologies in response to trends in AI and low-power design.

#### 1.2.1.2 Marketing Strategy

- (1) Deeply cultivating domestic and international markets, the company has established a comprehensive marketing and distribution network. In addition to Hong Kong, Japan, and North America, the company continues to expand in the Indian market and actively develops the Vietnam and Southeast Asian markets to increase sales of speech IC and MCU products. Through the agency mechanism, the company provides thorough technical support and strengthens digital marketing – utilizing technical documentation, development tools, and online instructional videos to help customers resolve issues and obtain the latest product information.
- (2) Developing Key Customers: Beyond high-end toy applications, Speech ICs have expanded into the e-sports, home appliance, and personal healthcare sectors. Microcontroller (MCU) products maintain a market-leading position in personal healthcare and consumer electronics. BLDC motor control chips are applicable to small home appliances and industrial control equipment. In response to the AI trend, Imaging and Multimedia products have expanded into emerging fields such as home video conferencing, smart surveillance, and financial payment systems.
- (3) To expand into new markets, the company actively promotes industry integration by investing in STEAM education and joining the Smart Robot Toy Alliance and the AI Chip Alliance. These initiatives strengthen industry exchange and integrate horizontal and vertical resources, enhancing Sonix's brand visibility and influence.
- (4) By diversifying product sales, the company reduces the risks associated with seasonal fluctuations and maintains a balance between supply and demand.

#### 1.2.1.3 Production Strategy

- (1) By leveraging the specialized value chain of Taiwan's semiconductor industry, the company maintains close cooperation with upstream and downstream suppliers to ensure a stable supply of wafers while maintaining high yields and quality.
- (2) By adopting a diversified outsourcing strategy and cooperating with international suppliers, the company mitigates supply risks caused by geopolitics, natural disasters, or accidents, ensuring supply chain resilience.

#### 1.2.1.4 Operational and Financial Planning

By maintaining steady operations to accumulate working capital and preserving sufficient funds, the company ensures a robust financial structure to withstand the impacts of global economic fluctuations, exchange rate volatility, and tariff uncertainties.

### 1.2.2 Expected sales volume and its basis

The Company continues to focus on the consumer electronics field and is actively expanding into microcontrollers and multimedia products with high growth potential. Based on 2025 sales data, the current industry environment and market demand, the estimated sales volume for 2026 is approximately 333,149 thousand units.

### 1.2.3 Production and Sales Strategy

The company is committed to serving customers with high quality, rapid response, and high efficiency to create immediate value, fostering a collective consensus of "Customer Satisfaction Service" among all employees. Focused on "providing customers with the most cost-effective IC designs," we strengthen our rapid R&D capabilities by participating in development from the initial product specification stage. We approach customer needs from an application perspective and proactively provide tailored products and comprehensive services through independent innovation, integrated technical platforms, and hardware/software development tools.

On the production side, the company maintains long-term, stable partnerships with upstream foundry and OSAT (Outsourced Semiconductor Assembly and Test) suppliers to ensure capacity supply and consistent quality. In response to the 2025 (Year 114) challenges of global supply chain restructuring and the U.S.-China tech war, the company has adopted a diversified supply chain strategy, appropriately upgrading process technologies and implementing low-power and eco-friendly designs to provide customers with products that are both cost-effective and competitive.

### 1.3 Future development strategy of the Company

With the company's microcontroller technology at its core, we continue to strengthen the comprehensive layout of our 8-bit and 32-bit product lines. By combining our long-established imaging and voice core technologies and integrating various sensors and wireless transmission modules, we are building a cross-application platform.

In addition to enhancing computing performance, our optical recognition chipsets are driving toward the miniaturization of optical pickup units to meet diverse product requirements. Overall product design continues to evolve toward energy efficiency, environmental friendliness, low power consumption, and high performance, while strengthening system integration and network connectivity to increase added value and application flexibility. Furthermore, we are actively investing in the STEAM education and Maker sectors to develop more diverse application scenarios and expand our market reach.

In terms of corporate sustainability, the company adheres to a quality policy of "Vitality, Innovation, and Customer Satisfaction," building the core value of the SONIX brand across every stage from IC design and wafer fabrication to packaging and testing. In response to increasing ESG requirements in the global semiconductor supply chain, green energy, energy conservation, and recycled materials have become industry trends. The company will continue to promote sustainable manufacturing, develop energy-saving chips, and strengthen product carbon footprint management to enhance environmental benefits and long-term competitiveness. We will also continue to publish sustainability reports to disclose our ESG initiatives and fulfill our corporate social responsibility.

In response to market changes, the company has launched 8-bit and 32-bit MCUs that meet the AEC-Q100 Grade 1 standard, officially entering the automotive electronics market with the expectation that it will become a key driver for future growth. We have also introduced image processing chips with built-in AI NPUs that support HPD (Human Presence Detection) and facial recognition to penetrate the laptop and related application markets. Furthermore, we continue to expand into niche applications such as e-sports peripherals (mouse, keyboards, audio processing) and personal healthcare (blood pressure monitors, glucose meters, pulse oximeters) to increase product added value and brand loyalty.

#### 1.4 Effect of external competition, legal environment, and overall business environment

##### 1.4.1 Major effect of external competition

###### 1.4.1.1 Geopolitical Conflicts

Global geopolitical risks escalated in 2025. The U.S. government increased tariffs and promoted trade protectionist policies, which impacted the global trade order. These actions have increased corporate production costs and supply chain management challenges, potentially triggering inflation risks and heightening uncertainty in industrial development.

###### 1.4.1.2 US-China Technology War

The United States has escalated semiconductor export controls, restricting the export of AI GPUs, EDA tools, and advanced process equipment to China. In response, China has tightened export restrictions on rare earths and accelerated the development of its domestic chips and AI technology, further accelerating the decoupling of global supply chains.

###### 1.4.1.3 Technological Transformation

The rapid development of digital technologies such as AI, 5G, and IoT – particularly the rise of Generative AI – has significantly driven demand for high-performance computing products. While this creates new growth opportunities for the semiconductor industry, it also necessitates increased R&D investment and requires companies to navigate supply chain instability and geopolitical challenges.

#### 1.4.1.4 Supply-Demand Adjustments and Decelerating Industry Growth

Factors such as capacity expansion, the advancement of technical nodes, and the rise of emerging applications continue to reshape market supply and demand dynamics. While advanced process nodes remain in short supply, mature processes are facing pressures from overcapacity. Overall, the semiconductor industry retains growth potential, though the pace of that growth may decelerate.

#### 1.4.2 Legal environment

The company strictly complies with all laws and environmental regulations. We have implemented process management across our product supply chain and are actively extending our green product policies. By developing low-power, non-hazardous, and eco-friendly products, we balance carbon reduction with quality and environmental benefits.

In 2025, international requirements for ESG and carbon emission disclosures became increasingly stringent. The company follows international standards for information disclosure to remain in compliance with regulatory requirements and mitigate the impacts of regulatory changes.

There was no violation of the relevant laws and regulations in 2025.

#### 1.4.3 In terms of the overall business environment

As geopolitical risks rise, the global semiconductor ecosystem is undergoing restructuring, with manufacturing bases gradually shifting from Asia to Europe and North America. Governments worldwide are actively promoting the construction of regional supply chains and expanding production capacity. The ongoing impact of the Russia-Ukraine war, the Israel-Palestine conflict, and the Red Sea crisis on the global economy, combined with climate change and the formation of supply chain alliances, has increased industry uncertainty.

However, technological upgrades and the trend toward energy efficiency are driving rapid growth in remote services, cloud applications, e-commerce, smart homes, smart healthcare, the Internet of Things (IoT), and electric vehicles (EVs), creating new growth opportunities for the Company.

#### 1.4.4 Others in the legal and general business environments do not have a material effect on the Company's finance and business matters.

Chairman: James Pao

General Manager: Chris Ko

Accounting Manager: Sophia Lin

## **Audit Committee's Review Report**

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements and proposal for distribution of profits. The 2025 Financial Statements were audited by independent auditors of Deloitte & Touche and issued an Independent Audit Report. The 2025 Business Report, Financial Statements and proposal for distribution of profits have been checked by the Audit Committee and no irregularities were found. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To Sonix Technology Co., Ltd. 2026 annual shareholders' meeting

Sonix Technology Co., Ltd.

Chairman of the Audit Committee : Kao Chung Tsai

May 6, 2026

## INDEPENDENT AUDITORS' REPORT

Attachment 3

The Board of Directors and Shareholders  
Sonix Technology Co., Ltd.

### Opinion

We have audited the accompanying consolidated financial statements of Sonix Technology Co., Ltd. (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements").

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

### Basis for Opinion

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

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. 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 identified in the Group's consolidated financial statements for the year ended December 31, 2025 are stated as follows:

### Occurrence of Revenue

The Group's operating income mainly comes from transactions generated from R&D, design, manufacturing and sales of voice controllers, microcontrollers, video/image controllers, wireless multimedia, optical identification and so on. In 2025, some products accounted for a significant portion of total revenue and had a significant impact on the financial statements. Therefore, there is a risk that revenue from these products may not have been recognized in accordance with IFRSs. Thus, we identified the occurrence of revenue for specific products as a key audit matter. Refer to Note 4 to the consolidated financial statements for the accounting policies and details of revenue recognition.

We performed the following main audit procedures for the occurrence of revenue:

1. We obtained an understanding of and tested the design and operating effectiveness of the key controls with regard to the occurrence of revenue.
2. We selected samples from specific products' sales details, and we checked the original documents. In addition, we performed external confirmation procedures by sending confirmation requests to relevant counterparties. We also verified the collections and other procedures performed and confirmed that there were no abnormalities in the occurrence of operating income.

### **Other Matter**

We have also audited the parent company only financial statements of Sonix Technology Co., Ltd. as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion for the years ended December 31, 2025 and 2024.

### **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 IFRSs, IAS, IFRIC, and 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 supervisors, are responsible for overseeing the Group's financial reporting process.

## **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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, 2025 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 Shih Chieh Chou and Chih Yuan Chen.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 11, 2026

#### 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.*

## SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

### CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

ASSETS	2025		2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4 and 6)	\$ 1,220,660	31	\$ 1,430,158	35
Financial assets at fair value through profit or loss - current (Note 4)	49,430	1	60,949	1
Financial assets at amortized cost - current (Notes 4, 8 and 25)	340,838	9	323,718	8
Trade receivables from unrelated parties (Notes 4, 9 and 24)	300,409	7	308,368	8
Inventories (Notes 4, 5 and 10)	712,524	18	626,748	16
Other current assets	<u>73,929</u>	<u>2</u>	<u>78,404</u>	<u>2</u>
Total current assets	<u>2,697,790</u>	<u>68</u>	<u>2,828,345</u>	<u>70</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 7)	285,036	7	216,229	6
Investments accounted for using equity method (Notes 4 and 12)	4,849	-	4,923	-
Property, plant and equipment (Notes 4, 13 and 25)	669,746	17	658,654	16
Investment properties (Notes 4 and 14)	113,099	3	115,845	3
Intangible assets (Notes 4 and 15)	144,866	3	160,207	4
Deferred tax assets (Notes 4 and 20)	67,715	2	52,264	1
Refundable deposits	2,779	-	2,832	-
Net defined benefit assets (Notes 4 and 17)	<u>3,160</u>	<u>-</u>	<u>1,089</u>	<u>-</u>
Total non-current assets	<u>1,291,250</u>	<u>32</u>	<u>1,212,043</u>	<u>30</u>
<b>TOTAL</b>	<b><u>\$ 3,989,040</u></b>	<b><u>100</u></b>	<b><u>\$ 4,040,388</u></b>	<b><u>100</u></b>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Trade payables to unrelated parties	\$ 181,190	4	\$ 186,346	5
Other payables (Note 16)	159,072	4	161,053	4
Current tax liabilities (Notes 4 and 20)	7,392	-	30,399	1
Other current liabilities	<u>22,077</u>	<u>1</u>	<u>14,336</u>	<u>-</u>
Total current liabilities	<u>369,731</u>	<u>9</u>	<u>392,134</u>	<u>10</u>
<b>NON-CURRENT LIABILITIES</b>				
Provisions - non-current (Note 4)	11,490	1	34,456	1
Deferred tax liabilities (Notes 4 and 20)	3,816	-	3,824	-
Guarantee deposits	<u>86,501</u>	<u>2</u>	<u>90,928</u>	<u>2</u>
Total non-current liabilities	<u>101,807</u>	<u>3</u>	<u>129,208</u>	<u>3</u>
Total liabilities	<u>471,538</u>	<u>12</u>	<u>521,342</u>	<u>13</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4 and 18)</b>				
Share capital				
Ordinary shares	<u>1,678,770</u>	<u>42</u>	<u>1,678,770</u>	<u>41</u>
Capital surplus	<u>62,661</u>	<u>2</u>	<u>62,661</u>	<u>2</u>
Retained earnings				
Legal reserve	1,257,692	31	1,239,081	31
Special reserve	228	-	228	-
Unappropriated earnings	<u>469,026</u>	<u>12</u>	<u>534,349</u>	<u>13</u>
Total retained earnings	<u>1,726,946</u>	<u>43</u>	<u>1,773,658</u>	<u>44</u>
Other equity	<u>49,125</u>	<u>1</u>	<u>3,957</u>	<u>-</u>
Total equity	<u>3,517,502</u>	<u>88</u>	<u>3,519,046</u>	<u>87</u>
<b>TOTAL</b>	<b><u>\$ 3,989,040</u></b>	<b><u>100</u></b>	<b><u>\$ 4,040,388</u></b>	<b><u>100</u></b>

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

## SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4 and 24)				
Sales	\$ 2,675,652	100	\$ 2,744,466	100
OPERATING COSTS (Notes 10 and 19)				
Cost of goods sold	<u>1,569,215</u>	<u>59</u>	<u>1,602,620</u>	<u>58</u>
GROSS PROFIT	<u>1,106,437</u>	<u>41</u>	<u>1,141,846</u>	<u>42</u>
OPERATING EXPENSES (Notes 9, 15, 17, 19 and 24)				
Selling and marketing expenses	64,830	2	67,793	3
General and administrative expenses	158,797	6	171,234	6
Research and development expenses	780,802	29	817,371	30
Reversal of Expected Credit Loss Impairment	<u>226</u>	<u>-</u>	<u>(22)</u>	<u>-</u>
Total operating expenses	<u>1,004,655</u>	<u>37</u>	<u>1,056,376</u>	<u>39</u>
PROFIT FROM OPERATIONS	<u>101,782</u>	<u>4</u>	<u>85,470</u>	<u>3</u>
NON-OPERATING INCOME AND EXPENSES				
Other income (Note 19)	22,661	-	37,872	2
Other gains and losses (Notes 19 and 24)	(28,730)	(1)	45,893	2
Share of profit or loss of associates	38	-	(36)	-
Interest revenue (Note 19)	<u>25,440</u>	<u>1</u>	<u>31,040</u>	<u>1</u>
Total non-operating income and expenses	<u>19,409</u>	<u>-</u>	<u>114,769</u>	<u>5</u>
PROFIT BEFORE INCOME TAX	121,191	4	200,239	8
INCOME TAX EXPENSE (Notes 4 and 20)	<u>653</u>	<u>-</u>	<u>21,149</u>	<u>1</u>
NET PROFIT FOR THE YEAR	<u>120,538</u>	<u>4</u>	<u>179,090</u>	<u>7</u>
OTHER COMPREHENSIVE INCOME AND LOSS				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Notes 4 and 17)	783	-	8,769	-
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income	68,807	3	(82,243)	(3)

(Continued)

## SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Share of the other comprehensive gain (loss) of associated accounted for using the equity method	\$ (112)	-	\$ 752	-
Income tax relating to items that will not be reclassified subsequently to profit or loss (Note 20)	<u>(156)</u>	<u>-</u>	<u>(1,754)</u>	<u>-</u>
	<u>69,322</u>	<u>3</u>	<u>(74,476)</u>	<u>(3)</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	<u>(23,527)</u>	<u>(1)</u>	<u>54,269</u>	<u>2</u>
Other comprehensive (loss) income for the year, net of income tax	<u>45,795</u>	<u>2</u>	<u>(20,207)</u>	<u>(1)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 166,333</u>	<u>6</u>	<u>\$ 158,883</u>	<u>6</u>
EARNINGS PER SHARE (Note 21)				
Basic	<u>\$ 0.72</u>		<u>\$ 1.07</u>	
Diluted	<u>\$ 0.71</u>		<u>\$ 1.06</u>	

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

**SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES**

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024  
(In Thousands of New Taiwan Dollars)**

	Equity Attributable to Owners of the Company							Other Equity		Total	Total Equity
	Share Capital		Capital Surplus Ordinary Shares Issued at Premium	Retained Earnings			Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income			
	Shares (In Thousands)	Ordinary Shares		Legal Reserve	Special Reserve	Unappropriated Earnings			Total		
BALANCE AT JANUARY 1, 2024	167,877	\$ 1,678,770	\$ 62,661	\$ 1,210,820	\$ 66,015	\$ 512,170	\$ 1,789,005	\$ (57,870)	\$ 89,049	\$ 31,179	\$ 3,561,615
Appropriation of 2023 earnings											
Legal reserve	-	-	-	28,261	-	(28,261)	-	-	-	-	-
Cash dividends	-	-	-	-	-	(201,452)	(201,452)	-	-	-	(201,452)
Reversed special reserve	-	-	-	-	(65,787)	65,787	-	-	-	-	-
Net profit for the year ended December 31, 2024	-	-	-	-	-	179,090	179,090	-	-	-	179,090
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	7,015	7,015	54,269	(81,491)	(27,222)	(20,207)
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	186,105	186,105	54,269	(81,491)	(27,222)	158,883
BALANCE AT DECEMBER 31, 2024	167,877	1,678,770	62,661	1,239,081	228	534,349	1,773,658	(3,601)	7,558	3,957	3,519,046
Appropriation of 2024 earnings											
Legal reserve	-	-	-	18,611	-	(18,611)	-	-	-	-	-
Special reserve	-	-	-	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	(167,877)	(167,877)	-	-	-	(167,877)
Net profit for the year ended December 31, 2025	-	-	-	-	-	120,538	120,538	-	-	-	120,538
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	-	627	627	(23,527)	68,695	45,168	45,795
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	121,165	121,165	(23,527)	68,695	45,168	166,333
BALANCE AT DECEMBER 31, 2025	167,877	\$ 1,678,770	\$ 62,661	\$ 1,257,692	\$ 228	\$ 469,026	\$ 1,726,946	\$ (27,128)	\$ 76,253	\$ 49,125	\$ 3,517,502

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

# SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 121,191	\$ 200,239
Adjustments for:		
Depreciation expense	90,115	77,548
Amortization expense	25,439	22,644
Expected credit loss reversed on trade receivables	226	(22)
Net gain on fair value changes of financial assets at fair value through profit or loss	(3,735)	(2,184)
Interest income	(25,440)	(31,040)
Dividend income	(8,143)	(12,214)
Share of loss of associates	(38)	36
Loss on disposal of property, plant and equipment	11	237
Reversal of write-downs of inventory and loss of obsolete inventory	991	2,768
Net (gain) loss on foreign currency exchange	(1,535)	626
Changes in operating assets and liabilities		
Notes receivable and trade receivables	8,665	4,868
Inventories	(86,514)	138,761
Other current assets	(847)	(7,080)
Net defined benefit assets	(2,071)	(1,089)
Trade payables	(5,759)	13,231
Other payables	(1,988)	3,749
Provisions for employee benefits	(22,966)	9,679
Other current liabilities	7,591	3,053
Net defined benefit liabilities	(357)	(9,936)
Cash generated from operations	94,836	413,874
Interest received	30,440	30,341
Dividends received	8,143	12,214
Income tax paid	(38,119)	(57,580)
Net cash generated from operating activities	<u>95,300</u>	<u>398,849</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at amortized cost	(131,273)	(55,398)
Disposal of financial assets at amortized cost	108,089	287,321
Disposal of financial assets at fair value through profit or loss	15,254	-
Payments for property, plant and equipment	(95,155)	(34,217)
Increase in refundable deposits	(81)	(9)
Decrease in refundable deposits	46	6
Payments for intangible assets	(19,526)	(46,849)
Net cash generated from investing activities	<u>(122,646)</u>	<u>150,854</u>

(Continued)

## SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

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	2025	2024
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from guarantee deposits received	\$ 2,044	\$ 5,738
Refunds of guarantee deposits received	(3,836)	(8,083)
Dividends paid to owners of the Company	<u>(167,877)</u>	<u>(201,452)</u>
Net cash used in financing activities	<u>(169,669)</u>	<u>(203,797)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>(12,483)</u>	<u>25,431</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(209,498)	371,337
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>1,430,158</u>	<u>1,058,821</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 1,220,660</u>	<u>\$ 1,430,158</u>

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

(Concluded)

## **INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Shareholders  
Sonix Technology Co., Ltd.

### **Opinion**

We have audited the accompanying financial statements of Sonix Technology Co., Ltd. (the “Company”), which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including material accounting policy information (collectively referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the 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 financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the 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 identified in the Company's financial statements for the year ended December 31, 2025 are stated as follows:

### Occurrence of Revenue

The Group's operating income mainly comes from transactions generated from R&D, design, manufacturing and sales of voice controllers, microcontrollers, video/image controllers, wireless multimedia, optical identification and so on. In 2025, some products accounted for a significant portion of total revenue and had a significant impact on the financial statements. Therefore, there is a risk that revenue from these products may not have been recognized in accordance with IFRSs. Thus, we identified the occurrence of revenue for specific products as a key audit matter. Refer to Note 4 to the consolidated financial statements for the accounting policies and details of revenue recognition.

We performed the following main audit procedures for the occurrence of revenue:

1. We obtained an understanding of and tested the design and operating effectiveness of the key controls with regard to the occurrence of revenue.
2. We selected samples from specific products' sales details, and we checked the original documents. In addition, we performed external confirmation procedures by sending confirmation requests to relevant counterparties. We also verified the collections and other procedures performed and confirmed that there were no abnormalities in the occurrence of operating income.

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

Management is responsible for the preparation and fair presentation of the 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 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 supervisors, are responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

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

1. Identify and assess the risks of material misstatement of the 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the year ended December 31, 2025 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 Shih Chieh Chou and Chih Yuan Chen.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 11, 2026

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.*

**SONIX TECHNOLOGY CO., LTD.**

**PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2025 AND 2024  
(In Thousands of New Taiwan Dollars)**

ASSETS	2025		2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4 and 6)	\$ 935,575	23	\$ 1,097,350	27
Financial assets at fair value through profit or loss - current (Note 4)	25,800	1	22,551	1
Financial assets at amortized cost - current (Notes 4, 8 and 24)	240,277	6	140,240	3
Trade receivables from unrelated parties (Notes 4 and 9)	172,303	4	201,359	5
Trade receivables from related parties (Notes 4 and 23)	105,769	3	68,254	2
Inventories (Notes 4, 5 and 10)	530,139	13	463,058	12
Other current assets (Note 23)	<u>64,402</u>	<u>2</u>	<u>55,100</u>	<u>1</u>
Total current assets	<u>2,074,265</u>	<u>52</u>	<u>2,047,912</u>	<u>51</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 7)	285,009	7	216,202	6
Investments accounted for using equity method (Notes 4 and 11)	965,643	24	1,096,477	27
Property, plant and equipment (Notes 4, 12 and 24)	328,272	8	328,070	8
Investment properties (Notes 4 and 13)	109,474	3	110,643	3
Intangible assets (Notes 4 and 14)	140,445	4	159,546	4
Deferred tax assets (Notes 4 and 19)	66,610	2	50,766	1
Refundable deposits	2,540	-	2,545	-
Net defined benefit assets (Notes 4 and 16)	<u>3,160</u>	<u>-</u>	<u>1,089</u>	<u>-</u>
Total non-current assets	<u>1,901,153</u>	<u>48</u>	<u>1,965,338</u>	<u>49</u>
<b>TOTAL</b>	<u>\$ 3,975,418</u>	<u>100</u>	<u>\$ 4,013,250</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Trade payables to unrelated parties (Notes 4 and 23)	\$ 140,681	3	\$ 135,878	3
Trade payables to related parties (Notes 4 and 23)	3,226	-	-	-
Other payables (Note 15)	142,160	4	140,943	3
Current tax liabilities (Notes 4 and 19)	6,820	-	30,221	1
Other current liabilities	<u>113,872</u>	<u>3</u>	<u>109,707</u>	<u>3</u>
Total current liabilities	<u>406,759</u>	<u>10</u>	<u>416,749</u>	<u>10</u>
<b>NON-CURRENT LIABILITIES</b>				
Provisions - non-current (Note 4)	11,490	1	34,456	1
Deferred tax liabilities (Notes 4 and 19)	3,801	-	3,260	-
Guarantee deposits	<u>35,866</u>	<u>1</u>	<u>39,739</u>	<u>1</u>
Total non-current liabilities	<u>51,157</u>	<u>2</u>	<u>77,455</u>	<u>2</u>
Total liabilities	<u>457,916</u>	<u>12</u>	<u>494,204</u>	<u>12</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4 and 17)</b>				
Share capital				
Ordinary shares	<u>1,678,770</u>	<u>42</u>	<u>1,678,770</u>	<u>42</u>
Capital surplus	<u>62,661</u>	<u>2</u>	<u>62,661</u>	<u>2</u>
Retained earnings				
Legal reserve	1,257,692	31	1,239,081	31
Special reserve	228	-	228	-
Unappropriated earnings	<u>469,026</u>	<u>12</u>	<u>534,349</u>	<u>13</u>
Total retained earnings	<u>1,726,946</u>	<u>43</u>	<u>1,773,658</u>	<u>44</u>
Other equity	<u>49,125</u>	<u>1</u>	<u>3,957</u>	<u>-</u>
Total equity	<u>3,517,502</u>	<u>88</u>	<u>3,519,046</u>	<u>88</u>
<b>TOTAL</b>	<u>\$ 3,975,418</u>	<u>100</u>	<u>\$ 4,013,250</u>	<u>100</u>

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

## SONIX TECHNOLOGY CO., LTD.

### PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4 and 23)				
Sales	\$ 2,348,848	100	\$ 2,385,656	100
OPERATING COSTS (Notes 10, 18 and 23)				
Cost of goods sold	<u>1,337,163</u>	<u>57</u>	<u>1,301,114</u>	<u>54</u>
GROSS PROFIT	1,011,685	43	1,084,542	46
UNREALIZED LOSS (GAIN) ON THE TRANSACTIONS WITH SUBSIDIARIES (Note 4)	<u>(60,898)</u>	<u>(3)</u>	<u>(68,835)</u>	<u>(3)</u>
REALIZED LOSS ON THE TRANSACTIONS WITH SUBSIDIARIES	<u>66,169</u>	<u>3</u>	<u>79,462</u>	<u>3</u>
REALIZED GROSS PROFIT	<u>1,016,956</u>	<u>43</u>	<u>1,095,169</u>	<u>46</u>
OPERATING EXPENSES (Notes 14, 16, 18 and 23)				
Selling and marketing expenses	53,550	2	52,449	2
General and administrative expenses	111,173	5	121,641	5
Research and development expenses	636,547	27	687,810	29
Expected credit gain	<u>(14)</u>	<u>-</u>	<u>(22)</u>	<u>-</u>
Total operating expenses	<u>801,256</u>	<u>34</u>	<u>861,878</u>	<u>36</u>
PROFIT FROM OPERATIONS	<u>215,700</u>	<u>9</u>	<u>233,291</u>	<u>10</u>
NON-OPERATING INCOME AND EXPENSES				
Other income (Notes 18 and 23)	22,126	1	40,345	2
Other gains and losses (Notes 18 and 25)	(29,284)	(1)	41,528	2
Share of profit or loss of associates	(107,195)	(5)	(135,949)	(6)
Interest revenue (Note 18)	<u>19,311</u>	<u>1</u>	<u>20,857</u>	<u>1</u>
Total non-operating income and expenses	<u>(95,042)</u>	<u>(4)</u>	<u>(33,219)</u>	<u>(1)</u>
PROFIT BEFORE INCOME TAX	120,658	5	200,072	9
INCOME TAX EXPENSE (Notes 4 and 19)	<u>120</u>	<u>-</u>	<u>20,982</u>	<u>1</u>
NET PROFIT FOR THE YEAR	<u>120,538</u>	<u>5</u>	<u>179,090</u>	<u>8</u>

(Continued)

## SONIX TECHNOLOGY CO., LTD.

### PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME AND LOSS				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Notes 4 and 16)	\$ 783	-	\$ 8,769	-
Unrealized gain on investments in equity instruments at fair value through other comprehensive income	68,807	3	(82,243)	(3)
Share of the other comprehensive loss of associated accounted for using the equity method	(112)	-	752	-
Income tax relating to items that will not be reclassified subsequently to profit or loss (Note 19)	(156)	-	(1,754)	-
	<u>69,322</u>	<u>3</u>	<u>(74,476)</u>	<u>(3)</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	(23,527)	(1)	54,269	2
Other comprehensive income for the year, net of income tax	<u>45,795</u>	<u>2</u>	<u>(20,207)</u>	<u>(1)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 166,333</u>	<u>7</u>	<u>\$ 158,883</u>	<u>7</u>
EARNINGS PER SHARE (Note 20)				
Basic	<u>\$ 0.72</u>		<u>\$ 1.07</u>	
Diluted	<u>\$ 0.71</u>		<u>\$ 1.06</u>	

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

(Concluded)

**SONIX TECHNOLOGY CO., LTD.**

**PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024  
(In Thousands of New Taiwan Dollars)**

	Share Capital		Capital Surplus	Retained Earnings				Exchange Differences on Translation of the Financial Statements of Foreign Operations	Other Equity	Total	Total Equity
	Shares (In Thousands)	Ordinary Shares	Ordinary Shares Issued at Premium	Legal Reserve	Special Reserve	Unappropriated Earnings			Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income		
							Total				
BALANCE AT JANUARY 1, 2024	167,877	\$ 1,678,770	\$ 62,661	\$ 1,210,820	\$ 66,015	\$ 512,170	\$ 1,789,005	\$ (57,870)	\$ 89,049	\$ 31,179	\$ 3,561,615
Appropriation of 2023 earnings											
Legal reserve	-	-	-	28,261	-	(28,261)	-	-	-	-	-
Cash dividends	-	-	-	-	-	(201,452)	(201,452)	-	-	-	(201,452)
Reversal of special reserve	-	-	-	-	(65,787)	65,787	-	-	-	-	-
Net profit for the year ended December 31, 2024	-	-	-	-	-	179,090	179,090	-	-	-	179,090
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	7,015	7,015	54,269	(81,491)	(27,222)	(20,207)
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	186,105	186,105	54,269	(81,491)	(27,222)	158,883
BALANCE AT DECEMBER 31, 2024	167,877	1,678,770	62,661	1,239,081	228	534,349	1,773,658	(3,601)	7,558	3,957	3,519,046
Appropriation of 2024 earnings											
Legal reserve	-	-	-	18,611	-	(18,611)	-	-	-	-	-
Cash dividends	-	-	-	-	-	(167,877)	(167,877)	-	-	-	(167,877)
Net profit for the year ended December 31, 2025	-	-	-	-	-	120,538	120,538	-	-	-	120,538
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	-	627	627	(23,527)	68,695	45,168	45,795
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	121,165	121,165	(23,527)	68,695	45,168	166,333
BALANCE AT DECEMBER 31, 2025	167,877	\$ 1,678,770	\$ 62,661	\$ 1,257,692	\$ 228	\$ 469,026	\$ 1,726,946	\$ (27,128)	\$ 76,253	\$ 49,125	\$ 3,517,502

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

## SONIX TECHNOLOGY CO., LTD.

### PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax from continuing operations	\$ 120,658	\$ 200,072
Adjustments for:		
Depreciation expense	38,107	44,177
Amortization expense	24,456	22,241
Expected credit loss reversed on trade receivables	(14)	(22)
Net (gain) loss on fair value changes of financial assets at fair value through profit or loss	(3,249)	137
Interest income	(19,311)	(20,857)
Dividend income	(8,143)	(12,214)
Share of loss of associates and joint ventures	107,195	135,949
Loss on disposal of property, plant and equipment	-	83
Reversal of write-downs of inventory and loss of obsolete inventory	2,609	1,558
Net (gain) loss on foreign currency exchange	(3,163)	89
Changes in operating assets and liabilities		
Trade receivables	(6,074)	(298)
Inventories	(69,690)	124,722
Other current assets	(9,820)	2,818
Net defined benefit assets	(2,071)	(1,089)
Trade payables	7,395	13,823
Other payables	1,210	2,065
Provisions for employee benefits	(22,966)	9,679
Other current liabilities	4,014	(9,654)
Net defined benefit liabilities	(357)	(9,936)
Cash generated from operations	160,786	503,343
Interest received	19,845	20,324
Dividends received	8,143	12,214
Income tax paid	(37,839)	(57,445)
Net cash generated from operating activities	<u>150,935</u>	<u>478,436</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at amortized cost	(100,037)	(34)
Disposal of financial assets at amortized cost	-	100,000
Payments for property, plant and equipment	(27,635)	(16,144)
Increase in refundable deposits	(81)	(9)
Decrease in refundable deposits	9	-
Payments for intangible assets	(14,860)	(46,849)
Net cash generated from investing activities	<u>(142,604)</u>	<u>36,964</u>

(Continued)

## SONIX TECHNOLOGY CO., LTD.

### PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

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	2025	2024
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from guarantee deposits received	\$ 2,044	\$ 1,679
Refund of guarantee deposits received	(4,273)	(3,799)
Dividends paid to owners of the Company	<u>(167,877)</u>	<u>(201,452)</u>
Net cash used in financing activities	<u>(170,106)</u>	<u>(203,572)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(161,775)	311,828
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>1,097,350</u>	<u>785,522</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 935,575</u>	<u>\$ 1,097,350</u>

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

(Concluded)

**Articles of Incorporation**

**Chapter 1 General Principles**

- Article 1: The Company shall be incorporated under the Company Act of the Republic of China, and its name shall be Sonix Technology Co., Ltd.
- Article 2: The Company's scope of business is as follows:  
I. Research and development, design and manufacture, trading and distribution, import and export of semiconductors.  
II. Computer programming and development.  
III. Electronic, chemical, mechanical equipment and chemical raw materials trading and import/export business.  
IV. I599990 Other Designing (IC design, testing)  
V. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.  
When the Company invests in other companies with limited liability, the total amount of its investment may exceed 40% of the Company's paid-in capital. In addition, the Company may provide guarantees and endorsements for loans from relevant authorities and financial institutions, as well as financial accommodations with each other for business purposes.
- Article 3: The Company shall have its head office in Hsinchu County, the Republic of China, and may, pursuant to a resolution adopted at the meeting of the Board of Directors, set up branch offices within or outside the territory of the Republic of China when deemed necessary.
- Article 4: Public announcements of the Company shall be made according to Article 28 of the Company Act.

**Chapter 2 Shares**

- Article 5: The total capital stock of the Company shall be in the amount of 2.5 billion New Taiwan Dollars, divided into 250 million shares(including 25 million shares of warrants and corporate bonds with warrants), at 10 New Taiwan Dollars each, to be issued in installments. The unissued shares shall be issued by the Board of Directors as necessary.
- Article 6: The Company's stocks are all registered, signed or sealed by the directors representing the Company, and issued after obtaining a certification from a bank permitted by law for issuance and certification of stocks. The shares issued by the Company may be exempted from printing stocks but the shares should be registered with the centralized securities depository institution.
- Article 7: A transfer of shares in the Company shall not be made against the Company unless the name and residence or domicile of the transferee are entered in the shareholder roster of the Company.
- Article 8: The transfer, inheritance, bestowal, pledge, loss, destruction of shares and other stock affairs shall be handled in accordance with the Company Act and the Regulations Governing the Administration of Shareholder Services of Public Companies.
- Article 9: Changes in the shareholder roster shall cease no later than 60 days prior to the date

of the annual shareholders' meeting, no later than 30 days prior to the date of the special shareholders' meeting, or no later than five days prior to the base date on which the Company decides to distribute dividends and bonuses or other benefits.

### **Chapter 3 Shareholders' Meeting**

- Article 10: There are two types of shareholders' meetings: annual and special. Annual meetings are held once a year and are convened by the Board of Directors in accordance with the laws within six months after the end of the fiscal year. Unless otherwise provided in the Company Act, special shareholders' meetings shall be convened by the Board of Directors when necessary in accordance with the laws.
- Article 11: If a shareholder meeting is convened by the chairperson of the board, the chairperson shall chair the meeting. When the chairperson is on leave or for any reason unable to exercise the powers of office, 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 shareholder meeting is convened by someone with the convening right but other than the Board of Directors, the convening person shall chair the meeting and if there are more than two such persons, one of them shall be elected as the chair of the meeting.
- Article 12: When a shareholder is unable to attend the shareholder meeting for some reason, the proxy form issued by the Company shall be provided, specifying the scope of authorization, and a proxy shall be appointed to attend. The use of the proxy form is governed by the rules set by the competent authorities.
- Article 13: The shareholders of the Company shall have one voting right per share, except for those who have no voting rights under Article 179 of the Company Act. The shareholders shall be notified of the convening of the annual shareholders' meeting 30 days prior to the meeting, and the shareholders shall be notified of the date, location and reason for the convening of the special shareholders' meeting 15 days prior to the meeting. But the shareholders holding less than 1,000 shares may be notified by public announcement.
- Article 14: Unless otherwise provided in the Company Act, a resolution at a shareholders' meeting shall be made with the presence of shareholders representing a majority of the total number of outstanding shares, and shall be carried out with the consent of a majority of the attending shareholders.
- Article 15: Resolutions of a shareholder meeting should be recorded in the meeting minutes, which shall be signed or sealed by the chair and distributed to each shareholder within 20 days after the meeting. The distribution of the minutes may be made by public announcement. The minutes shall record the date, month and year of the meeting, the location, the name of the chair and the method of resolution, and shall record the main points of the proceedings and their results. The minutes shall be kept by the Company together with the signature book of the attending shareholders and the proxy form for attendance.

### **Chapter 4 Directors and Audit Committee**

- Article 16: The Company shall have seven to nine directors, who shall serve for a term of three years and shall be eligible for re-election. The total number of shares held by all directors of the Company shall be in accordance with the Company Act and the regulations of the relevant competent authorities. In accordance with the Securities

and Exchange Act, the number of independent directors shall not be less than three and shall not be less than one-third of the number of directorships.

The Company adopts a candidate nomination system for the election of directors, and the nomination of candidates is addressed in accordance with Article 192-1 of the Company Act. The professional qualifications, shareholdings, restrictions on concurrent positions, nomination and election of independent directors and other matters to be followed shall be in accordance with the relevant provisions of the Company Act and the Securities and Exchange Act.

Independent directors and non-independent directors should be elected together, but their respective elected numbers shall be calculated separately.

- Article 16-1: The company establishing an audit committee are adopted pursuant to Article 14-4, of the Securities and Exchange Act. The audit committee shall be composed of the entire number of independent directors. one of whom shall be committee convenor, and at least one of whom shall have accounting or financial expertise.
- Article 16-2: The composition, authority, rules of procedure and other matters to be followed by the Audit Committee of the Company shall be in accordance with the relevant regulations of the competent securities authorities.
- Article 17: If the number of director vacancies reaches one-third or all independent directors are dismissed, the Board of Directors shall convene a special shareholders' meeting within 60 days to hold a by-election, and the term of office shall be limited to the original term of office.
- Article 18: When the term of office of directors expires before re-election, their authorities and duties shall be extended until the re-elected directors take office. However, the competent authority may order the Company to re-elect within a time limit, and if the re-election does not take place by the end of the time limit, the directors shall be dismissed from office by the end of the time limit.
- Article 19: The directors shall organize board meetings, and a chairperson shall be elected by the presence of at least two-thirds of the directors and the consent of a majority of the directors present, to carry out all business of the Company in accordance with the laws, the Articles of Incorporation, and the resolutions of the shareholders' meeting and the Board of Directors. The boarding meetings shall be convened with seven days' notice of the reason to all directors But the board meetings may be convened at any time in case of emergency. Notice for the convening of the board meetings can be made in writing, email or fax.
- Article 20: The Board of Directors shall resolve the Company's business principles and other important matters. Except for the first meeting of each term of the Board of Directors, which is convened in accordance with Article 203 of the Company Act, the board meetings shall be convened by the chairperson of the board. If the chairperson of the board is absent from office or is unable to exercise his or her duties for any reason, the chairperson of the board shall designate one of the directors to act on his or her behalf, If no appointment is made, the director shall elect a person to act on his behalf.
- Article 21: Unless otherwise provided in the Company Act, a board meeting shall be attended by a majority of the directors, and a resolution shall be made with the consent of a majority of the directors present. If a director is unable to attend a meeting for any reason, he or she may issue a proxy form, listing the scope of authorization according to the convening matters meeting, and appoint another director to attend

the meeting on his or her behalf, but only if one person is appointed by one person. However, one person cannot be entrusted by more than one person.

Article 21-1: If the Board of Directors meets by video conference, its directors who participate in the meeting by video shall be deemed to be present in person.

Article 22: The minutes of the Board of Directors' meetings shall be prepared, and signed and sealed by the chairperson, and distributed to each director within 20 days after the meeting. The minutes shall contain the year, month, day, location, name of the chair, method of resolution, and the main points and results of the proceedings. The minutes shall be kept by the Company together with the signature book of the attending directors and the proxy form for attendance.

Article 23: -delete-

Article 24: The Company's directors shall be compensated for the performance of their duties, regardless of the Company's operating profit or loss, as determined by the Board of Directors in accordance with their participation in and contribution to the Company's operations and with reference to industry standards.

Article 24-1: The Company may purchase liability insurance for directors during their term of office in respect of their legal liability to perform the scope of their business.

#### **Chapter 5 Managerial officers and employees**

Article 25: The Company has a general manager and several deputy general managers, whose appointment, dismissal and remuneration are governed by Article 29 of the Company Act.

Article 26: The Company may employ consultants and key staff by resolution of the Board of Directors.

#### **Chapter 6 Annual final accounting**

Article 27: At the end of the fiscal year, the Board of Directors shall prepare the following reports and submit them to the annual shareholders' meeting for adoption in accordance with the law: (1) business report (2) financial statements (3) earnings distribution proposal or loss make-up proposal.

Article 28: When the Company has an amount of profit (the term "an amount of profit" means pre-tax benefits deducted the benefits before employees' and directors' remuneration), shall allocate not less than 10% as employees' remuneration (the employees' remuneration amount, no less than 1% should be allocated to distribute remuneration to grassroots employees), not more than 5% as directors' remuneration. However, the company's accumulated losses (including adjusted unappropriated earnings) shall have been covered.

The aforementioned employee remuneration may be in the form of stock or cash and may be paid to employees of the controlling company or subordinate companies who meet the conditions set by the Board of Directors. The aforementioned director remuneration can only be in the form of cash.

The previous two shall be resolved by the Board of Directors and reported to the shareholders' meeting.

Article 28-1: If there is any net profits after tax (including the amount of adjustment of unappropriated earnings) for the current period as indicated in the Company's annual final accounts, the Company shall first make up for the accumulated losses and set aside 10% as legal reserve in accordance with the laws; however, this shall

not apply if the accumulated legal reserve has reached the Company's paid-in capital. Then, special reserve is provided or reversed in accordance with the law or the regulations of the competent authority. The Board of Directors shall prepare a proposal for the distribution of the annual earnings, including the undistributed earnings at the beginning of the period, and submit it to the shareholders' meeting for resolution on the distribution of dividends to shareholders.

According to its dividend policy, the Company is to pay no less than 50% of distributable earnings to shareholders each year, taking into account current and future development plans, the investment environment, capital requirements, domestic and international competition, and the interests of shareholders; dividends may be paid in cash or in stock, with cash dividends of no less than 10% of the total dividends.

#### **Chapter 7 Supplementary provisions**

Article 29: In regard to all matters not provided in these Articles of Incorporation, the "Company Act" of the Republic of China or other related regulations shall govern.

Article 30: The Articles were established on July 1, 1996.  
The 1st amendment was made on July 23, 1997.  
The 2nd amendment was made on September 21, 1998.  
The 3rd amendment was made on April 10, 1999.  
The 4th amendment was made on December 4, 1999.  
The 5th amendment was made on June 15, 2000.  
The 6th amendment was made on April 30, 2001.  
The 7th amendment was made on May 29, 2002.  
The 8th amendment was made on June 18, 2003.  
The 9th amendment was made on June 18, 2004.  
The 10th amendment was made on June 14, 2005.  
The 11th amendment was made on June 15, 2006.  
The 12th amendment was made on June 15, 2007.  
The 13th amendment was made on June 19, 2008.  
The 14th amendment was made on June 16, 2009.  
The 15th amendment was made on June 15, 2010.  
The 16th amendment was made on June 18, 2012.  
The 17th amendment was made on June 21, 2016.  
The 18th amendment was made on June 22, 2017.  
The 19th amendment was made on June 16, 2020.  
The 20th amendment was made on July 16, 2021.  
The 21st amendment was made on June 19, 2025.

## Rules & Procedures of Shareholders Meeting

- Article 1: Unless otherwise provided by the laws or the Articles of Incorporation, the Rules of Procedure for the Company's shareholders' meetings shall be governed by the provisions of these Rules. Shareholders as referred to in these Rules shall mean the shareholders themselves and the proxies appointed by the shareholders to attend the meetings.
- Article 2: Attendance at shareholders' meetings shall be calculated on the basis of shares. The number of shares in attendance is calculated based on the number of shares in the signature book or the attendance card, plus the number of shares for which the voting rights are exercised electronically. The Company may appoint lawyers, CPA, or related personnel to attend the shareholder meeting. The personnel administering the shareholder meeting should wear identification cards or armbands.
- Article 3: If a shareholder meeting is convened by the Board of Directors, the chairperson of the board shall chair the meeting. When the chairperson is on leave or for any reason unable to exercise the powers of office, 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 shareholder meeting is convened by someone with the convening right but other than the Board of Directors, the convening person shall chair the meeting and if there are more than two such persons, one of them shall be elected as the chair of the meeting.
- Article 4: The chair should call the meeting to order at the scheduled 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. No more than two such postponements, for a combined total of no more than one hour, may be made. When there are still insufficient attending shareholders representing more than one-third of the total issued shares after two postponements, the chair shall announce the meeting to be aborted.
- When there are still insufficient attending shareholders representing more than one-third of the total issued shares after two postponements, a tentative resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act and all shareholders shall be notified of the tentative resolution and another shareholder meeting shall be convened within one month.
- Before the conclusion of the meeting, if the attending shareholders represent a majority of the total number of issued shares, the chair may submit a tentative resolution for voting by the shareholder meeting in accordance with Article 174 of the Company Act.
- Article 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 should proceed in the order set by the agenda, which may not be changed without a resolution of the shareholder meeting.

If a shareholder meeting is convened by someone with the convening right but other than the Board of Directors, the provisions of the preceding paragraph shall apply *mutatis mutandis*.

The chair must not declare the meeting adjourned before conclusion of the meeting agenda of the preceding two paragraphs proceeding (including extraordinary motions), except by a resolution of the shareholder meeting. After the meeting is adjourned by resolution, the shareholders shall not elect another chair for the meeting to be held at the same place or another venue.

Article 6: Before speaking, an attending shareholder must specify the subject of the speech on a speaker slip, his or her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair. An attending shareholder who has submitted a speaker 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 slip, the spoken content shall prevail.

Article 7: 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 topic, the chair may terminate the speech. When an attending shareholder is speaking, other shareholders must not speak or interrupt unless they have sought and obtained the consent of the chair and the speaking shareholder; the chair should stop any violation. If the chair's request to stop is not accepted, the provisions of Article 17 will apply.

Article 8: If a corporation is entrusted to attend a shareholders' meeting, it may appoint a representative to attend. When a corporate shareholder appoints two or more representatives to attend a shareholder meeting, only one person may speak on the same proposal.

Article 9: After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond. The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to voting, the chair may announce the discussion closed, call for voting.

Article 10: No discussion or voting will be made unless it is a proposal. Monitoring and counting personnel for voting on a proposal shall be appointed by the chair, but all monitoring personnel should be shareholders.

Article 11: Unless otherwise required by the Company Act or the Articles of Incorporation of the Company, resolutions in a shareholder meeting should be made with the consent of a majority of the voting rights of the shareholders present. If no objection is raised as the chair consulting all shareholders present, the proposal shall be

deemed to be passed and shall have the same effect as a voting. When there is an amendment or an alternative to a proposal, the chair shall decide the order in which they will be put to voting. When any one among them is approved, the other proposals will then be deemed rejected, and no further voting shall be required. The results of the voting shall be reported on the spot and recorded.

- Article 12: A shareholder shall have one voting right per share, except when the shares are restricted shares or have no voting rights under Article 179 of the Company Act. Where shareholders appoint a proxy to attend a shareholder meeting, except for a trust enterprise or a stock affairs agency approved by the competent securities authority when one person is concurrently appointed as proxy by two or more shareholders, the voting rights of that proxy must not exceed 3% of the voting rights of the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation. in excess of that shall not be counted.
- Article 13: Voting at shareholders' meetings shall be calculated on the basis of shares. The number of non-voting shares is not included in the total number of issued shares when the resolution is made at the shareholders' meeting. A shareholder may not vote at a meeting if he or she has an interest in the matter that would be detrimental to the Company's interests, and may not exercise his or her voting rights on behalf of another shareholder. The number of shares on which voting rights cannot be exercised is not included in the number of voting rights of shareholders present.
- Article 14: During the meeting, the chair may announce a break at his or her discretion.
- Article 15: In the event of an air raid alert, the meeting will be stopped or suspended and the attendees will be evacuated. The meeting will be resumed after the alert has been lifted for one hour.
- Article 16: The chair may direct proctors or security personnel to help maintain order in the meeting place. Proctors or security officers, when helping maintain order at the scene, should wear armbands or identification cards with the word "Proctor."
- Article 17: Shareholders shall obey the directions of the chair, the proctors (or security officers) regarding the maintenance of order, and the chairman or the proctors (or security officers) may ask any person to leave who disrupts the shareholders' meeting.
- Article 18: All matters not provided for in the Procedure shall be governed by the Company Act, the Company's Articles of Incorporation and relevant laws and regulations.
- Article 19: The Procedure shall come into effect upon the approval of the shareholders' meeting and the same applies to amendments.
- Article 20: The Articles were established on April 10, 1999.  
The 1st amendment was made on May 29, 2002.  
The 2nd amendment was made on June 18, 2012.  
The 3rd amendment was made on June 22, 2017.

## Sonix Technology Co., Ltd.

Appendix 3

### Shareholdings of all Directors

1. The number of shares of common stock issued by the company: 167,877,062 shares.
2. The minimum number of shares held by all Directors of the company: 10,072,623 shares.

Date: April 18, 2026

Title	Name	Shares	Shareholding (%)
Chairman	James Pao	4,549,318	2.71%
Director	Samuel Chen	7,270,261	4.33%
Director	Chan Yee Hsiung	3,325,219	1.98%
Director	Daniel Pan	2,071,515	1.23%
Director	Chris Ko	578,602	0.34%
Director	Ching Hui Kuo	269,907	0.16%
Independent Director	Kao Chung Tsai	0	0%
Independent Director	Mao Tien Shen	0	0%
Independent Director	Tsai Lin Chiang	0	0%
Total shareholding of all Directors		18,064,822	10.76%