



Orient Semiconductor Electronics, Ltd.
2025 Annual Meeting of Shareholders
(Translation)

Meeting Handbook

Meeting Type: Physical shareholders' meeting

Time: May 29, 2025 (Thursday) at 9 a.m.

Location: 1F, No. 9 Central 3rd Street, Nan-Zih District Kaohsiung, Taiwan

(1F of the OSE Headquarters / Conference Hall)

(This English translation is prepared in accordance with the Chinese version and is for reference only. If there is any inconsistency between the Chinese version and this translation, the Chinese version shall prevail.)

Orient Semiconductor Electronics, Ltd. (the “Company”)
2025 Annual Meeting of Shareholders
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I. Meeting Procedure

Orient Semiconductor Electronics, Ltd. The 2025 Annual Meeting of Shareholders

1. Call the Meeting to Order

2. Chairman Remarks

3. Report Items

4. Ratification Items

5. Discussion

6. Extraordinary Motions

7. Adjournment

II. Meeting Agenda

Orient Semiconductor Electronics, Ltd. Agenda for 2025 Annual Meeting of Shareholders

Time: May 29, 2025 (Thursday) at 9 a.m.

Location: 1F, No. 9 Central 3rd Street, Nan-Zih District Kaohsiung, Taiwan
(1F of the OSE Headquarters / Conference Hall)

1. Call the Meeting to Order
2. Chairman Remarks
3. Report Items
 - (1.) 2024 Business Report.
 - (2.) Audit Committee's Review Report.
 - (3.) 2024 Directors' Remunerations and Employees' Compensation
 - (4.) The Cash Distribution of 2024 earnings.
4. Ratification Items
 - (1.) To adopt 2024 Business Report and Financial Statements.
 - (2.) To adopt the proposal for 2024 earnings distribution.
5. Discussion
 - (1.) Amendment to the "Articles of Incorporation".
6. Extraordinary Motions
7. Adjournment

1. Report Items

Item 1 : 2024 Business Report, submitted for review.

Explanation: 2024 Business Report is attached hereto as Attachment 1. (page.6-9)

Item 2 : Audit Committee' s Review Report on 2024 Audited Financial Statements, submitted for review.

Explanation: The Audit Committee's Review Report is attached hereto as Attachment 2. (page.10)

Item 3 : 2024 Directors' Remunerations and Employees' Compensation, submitted for review.

Explanation:

- I. As is required by Article 235-1 of the Company Act and Article 26 of the Company's Articles of Incorporation.
- II. The Company's 2024 profit (meaning current income before tax before deducting employee and director remuneration, net of accumulated loss) amounted to NT\$1,657,509,530, of which 10%~15% and no greater than 1% was distributed as remuneration to employees and directors, respectively, representing NT\$165,800,000 and NT\$16,570,000, respectively - all paid in cash.
- III. The accrued employee remuneration and director remuneration agreed with the recognized amount for 2024.
- IV. Such motion was resolved in favor at the Board meeting dated February 26, 2025.

Item 4 : The Cash Distribution of 2023 earnings, submitted for review.

Explanation:

- I. This motion is handled according to Article 26-1 of the Articles of Incorporation, which vests the power in the Board of Directors to distribute the mandatory distribution amount, in whole or in part, in cash, and to report to the General Meeting of the Shareholders.
- II. The earnings proposed to be distributed are the distributable retained earnings of 2024; each common share and each privately-offered Class C preferred share is entitled to NT\$1.0, totaling 740,408,333.
- III. Cash dividend was calculated at the distribution percentage and rounded to the nearest whole number. The sum of the fractional amount less than NT\$1 will be recognized as the Company's other income.
- IV. This motion was resolved in favor by the Board of Directors, which authorized the Chairman to separately set an ex-dividend date. If subsequently the company's share capital changes, which affects the number of outstanding shares and therefore the dividend payout ratio, the Chairman is also fully authorized to handle such a matter.

2. Ratification Items

Item 1 : To adopt 2024 Business Report and Financial Statements. [Proposed by the Board of Directors]

Explanation:

- I. The Company's 2024 financial statements were audited by CPA Kuo –Hua Wang and CPA Tsai-Yen Chiang from PwC, and were submitted together with the business report to the Audit Committee, which issued a review report accordingly. °
- II. Enclosed are the business report, auditors' reports, and financial statements for recognition.
 1. Business report, [please refer to Attachment 1 (page 6-9)]
 2. Auditor's report of the parent company only financial statements [please refer to Attachment 3 (page 11-16)]
 3. Parent Company Only Financial Statements [Please refer to Attachments 4~7 (page 17-22)]
 4. For independent auditors' report on the consolidated financial statements [Please refer to Attachment 8 (page 23-29)]
 5. Consolidated financial statements [Please refer to Attachments 9~12 (page 30-34)]

Resolutions:

Item 2 : To adopt the proposal for 2024 earnings distribution. [Proposed by the Board of Directors]

Explanation:

- I. The Board Meeting held on February 26, 2025 resolved to approve the 2024 earnings distribution proposal and sent it to the Audit Committee for review and completion. Please refer to Attachment 13. (page 36) °
- II. Please approve.

Resolutions:

3. Discussion

Item 1 : Amendment to the “Articles of Incorporation”. [Proposed by the Board of Directors]

Explanation:

- I. In response to the Company’s operational needs, we intend to amend the current provisions of the “Articles of Incorporation”.
- II. For the comparison table of clauses of the “Articles of Incorporation”, please refer to Attachment 14 on (p.37-39). °

Resolutions:

4. Extraordinary Motions

5. Adjournment

2024 Business Report

2024 Business Report

The industry's recovery was slow in 2024 due to the overall economic instability and geopolitical factors, coupled with the fact that destocking was not as anticipated, as well as the continued reduction of production capacity by upstream wafer suppliers, and the weak shipment of end-demand phones and NBs/PCs. The Company provides IC packaging and testing services (Semiconductor Group) and professional semiconductor OEM services (Electronics Manufacturing Services Group) to clients through processes, information technology, and business processes, while at the same time actively responding to various possible issues. With a high quality, diversified structure of costs, a scale of production capacity, a speed of delivery and a global logistical support, and other services, the Company helped clients optimize their resources in order to gain a competitive advantage in the areas of research, development, design, marketing, etc. The outlook for 2025 is that we will survive the economic downturn and that the market will rebound.

The niche products of the Semiconductor Group are mainly divided into two parts: Logic IC assembly testing, and flash memory assembly testing. The Semiconductor Group focuses on all the products related to the packaging and testing of flash memory, and has gained a significant share of the market of flash memory packaging. Due to the impact of the adjustment of customer orders in 2024, our revenue underperformed. Looking ahead to 2025, the elimination of international political uncertainties, coupled with the implementation of economic stimulus policies in various countries, the effect of memory inventory reduction will drive a new growth momentum, leading to growth of the Company's revenue. In the future, the Company will continue to cultivate the packaging market of memory and logic products, and focus on cooperation with strategic shareholders to expand the development of the application market for 5G, IoT and automotive electronics related SiP products, and increase the Company's revenue sources.

The Electronics Manufacturing Services Group uses its comprehensive services including mature technology; experience and process to provide customers advanced PCB and finished goods assembly from smaller batch high-mix to high volume of production to satisfy customers' needs. Although the overall economic recovery slowed down in 2024, the increase in demand for AI servers brought about revenue for the Company. Geopolitical tensions and international conflicts have caused oil prices to rise, which has also increased demand for oil drilling, driving growth in contract manufacturing orders for oil exploration products. We are committed to being a reliable and long-lasting partner of our clients and partners in the industry, and start deploying cloud-based, 5G, AI, in-vehicle, and industrial-control products to increase the Company's competitive advantages.

Since COP28, the world has reached a common agreement on various sustainability goals. Although there are different views, it is expected that the world will generally develop positively in the direction of sustainability. The Company believes that responding to the sustainability trend is the key to the future. The Company is firmly committed to abiding by the law and ethics, and promoting sustainability goals. At the same time, we attach importance to talent and human rights, strengthen supply chain management, continue to develop information security management systems and digitalization. We make an effort to ensure that we comply with important sustainability disclosure standards and have the ability to identify and minimize various risks, in order to create a win-win situation with our customers, shareholders, and all stakeholders.

The Company will continue to uphold the spirit of "honesty, innovation, diligence, and unity" to actively promote various measures, and to meet all stakeholders' expectations.

2024 Operating Results

Unit: NTD thousand

Year	2024	2023	Difference	%
Operating revenue	16,277,445	16,690,436	(412,991)	(2.47%)
Gross profit from operations	2,465,283	3,315,300	(850,017)	(25.64%)
Net operating income	1,157,919	2,074,147	(916,228)	(44.17%)
Non-operating income and (expenses)	318,369	144,148	174,221	120.86%
Profit before income tax	1,476,288	2,218,295	(742,007)	(33.45%)
Income tax expense	(247,680)	(337,085)	89,405	26.52%
Profit for the period	1,228,608	1,881,210	(652,602)	(34.69%)

The Company's 2024 operating gross profit, net operating income, non-operating income and expenses, and net income are explained as follows:

- I. Operating margin, net operating income (loss):
Although the demand in the semiconductor supply chain market has recovered gradually, the market is not yet stable. Due to the global inflation and geopolitical factors, the demand for consumer electronics application products has slowed down, and the prices of the upstream wafer have increased. With changes in the market, customers have become more conservative in placing orders. As a result, the semiconductor assembly and testing business in 2024 declined, and the operating revenue decreased compared to that in 2023. However, the electronic manufacturing services continued to grow, benefiting from the orders of AI servers in 2023. The decrease in revenue from semiconductor packaging and testing resulted in the decrease in gross profit and operating profit.
In summary, compared to the previous year, operating income decreased by 2.47%, operating cost increased by 3.27%, gross operating profit decreased by 25.64%; and net operating profit decreased by 33.45% in 2024.
- II. Non-operating income and (expenses):
(1) As the Company continued to improve its financial structure, interest income increased by 25.1% due to the Central Bank's interest rate hike and the increase in fixed deposits. The Class B preferred shares were redeemed at the end of 2023, and the preferred share dividends decreased, resulting in a decrease in financial costs by 49.9%.
(2) The USD exchange rate changed from appreciation to depreciation in 2023, with the appreciation amplitude in 2024, causing the net foreign exchange gain to increase by 393.1%.
In summary, operating revenue increased by 120.86% from last year's level.
- III. The future business strategy will focus on continuing to refine our business and products as well as product portfolios and strive to aggressively expand our revenue base, increase our utilization rate, reduce costs and add income sources.

Financial Income/Expenses and Profitability Analysis

Analysis item		Financial analysis for the most recent two years	
		2024	2023
Financial structure	Debt-asset ratio%	40.77	38.95
	Ratio of Long-term funds to Property, Plant, and Equipment (%)	197.05	250.47
Profit Ability	Return on assets%	6.54	10.79
	Return on equity (%)	10.76	17.90
	Profit margin before tax%	7.55	11.27
	Earnings per share (NTD)	1.71	2.66

Research and Development

The R&D expenditure of 2024 was NT\$405,993 thousand.

Semiconductor Group:

In addition to continuously validating and introducing mass production for each 3D NAND flash process, products related to the wafer-level packaging process were also successfully validated and introduced into mass production. We also introduce the development of advanced wafer-level packaging products, fan-out packaging, and conduct process and product development for the third-generation semiconductors targeting electric vehicles. The Company will also tailor products to customers' demand for products with high heat dissipation rate. To fulfill the ideal of environmental protection, energy conservation, and carbon reduction, the Company continuously attends to any addition or amendment of laws at home and abroad and assess and verify new eco-friendly and low-carbon materials to meet regulations and customers' requirements.

Electronics Manufacturing Services Group:

In recent years, considering the transfer of customers' advanced technologies, the Company has developed a technology level that exceeds the highest class 3 quality standards in the industry, suitable for applications in the petroleum exploration, aerospace, satellites, and other fields. Starting from 2020, we cooperated with the government policies and smoothly completed the satellite launch. We offer our extended services to countries around the world to meet customer requirements. The Company has successively passed certification and accreditation, enabling itself to provide advanced technology to the customer base in the niche market.

Outline of 2024 Business Plan

The Company continues to focus on the memory market and selects advantageous domestic and international strategic partners. In addition to continuous research and development on packaging and testing services for 5G, Internet of Things, AI, and automotive electronics related products, the Company will also leverage its bumping product line to develop high-end wearable products. To reduce risks and solidify a foundation for development, the Company continues to pay attention to the addition of domestic and foreign environmental protection and sustainability regulations, review and comply with relevant regulations, integrate internal and external resources, and plan the attraction and cultivation of talents to effectively maintain competitive advantages.

Looking into 2025, not only will we strengthen the development of CSP/ BGA market and improve the production efficiency for our semiconductor packaging and electronic components assembly services, we will further enhance the development of memory market (especially LPDDR and DDR). the Company will also expand the development of IoT and automotive electronics-related markets to maintain its combativeness and boost its revenue sources.

Consequently, the Semiconductor Group will be devoted to the following operating direction to boost the revenue:

- I. Reduce the material costs constantly.
- II. Continue the development of advanced packaging processes and refinement of process capabilities to meet future customer product requirements.
- III. Continue the further development of memory market and assist customers in the development of new customized products.
- IV. Adopt intelligent production management system.
- V. Develop high end SiP manufacturing process and market.
- VI. Evaluate and verify low-carbon materials.
- VII. Aggressively tap into the market for automotive electronics.
- VIII. Develop customers in the server semiconductor business.
- IX. Assess the use of relevant recycled materials.
- X. Continue to develop high heat dissipating materials and new products to meet the market demand for high heat dissipation.
- XI. Develop the market for DDR related products and applications.

Both SSD and products with quality requirement higher than IPC-610 class 3 in EMS Group have been put into mass production. Below is a summary of the major plans of the Electronics Manufacturing Services Group in 2025:

- I. The ongoing optimization of process in SSD production base: Introduce full DDR series product OEM and build an exclusive production area that serves the world's top customers with the adjustment plan of the global productive capacity for the main customers to respond the demand of the future productive capacity.
- II. With the growing demand for server products, the setting of production line has been adjusted accordingly in order to increase the productive capacity to handle customers' demand. In addition to the production of existing products, with the introduction of next-generation products of INTEL and AMD, we will put new products into mass production to meet customers' demand.
- III. In-vehicle products were IATF 16949-certified and put into mass production.
- IV. Obtainment of AS9100 aerospace certification should facilitate grasp of new opportunities in the aerospace industry.

Key Strategies for Future Development

In addition to satisfying the quality, production capacity and cost requested by the packaging market of flash memory via current advantages in the future, the Semiconductor Group will also use relevant process technology developed together with strategic partners to expand the markets for the 5G, IoT, and AI applications. With climate change issues taking root, countries around the world successively set a date for banning sale of gas-powered vehicles, so the electric car segment is expected to continue to grow in the future. The Company will furthermore collaborate with clients to devise third-generation semiconductors-based procedures and goods. As the demand for cloud applications soars, the Semiconductor Group will leverage the Electronics Manufacturing Services Group's years of experience in the server industry to win customers therein.

Based on the production methods such as small quantity with variety and mass production, the Electronics Manufacturing Services Group planned out the production lines and management method carefully, in order to reach the goal of reducing costs and increasing efficiency, ensuring the punctuality and delivery of the development of new products. At the same time, the Company has provided customers with professional knowledge regarding supply chain and essential resources to make them have more competitiveness in the market, so as to create a win-win situation.

Impacts of External Competition, the Legal Environment, and the Overall Business Environment

To adapt to domestic and foreign environments and ongoing changes in the market and economy, the Company will continue collaborating with the memory industry chain, distributors, and suppliers all over the world to continue developing the manufacturing services of all the flash memory applications via the current advantages in the manufacturing platform. Meanwhile, the Company continues to invest in market development, improve production efficiency, and expand the market for Internet of Things and automotive electronics-related applications. In addition, the Company will strategically streamline its product portfolio, pragmatically promote smart manufacturing and digital transformation, actively expand the revenue base, increase utilization rate, and reduce energy consumption while being committed to increasing revenue and reducing expenditure.

As the energy-saving and carbon reduction targets in various countries increase, the domestic and foreign industrial chains have strengthened their attention and requirements for sustainability issues, the opening of carbon fees in Taiwan and the application of IFRS S1 and S2 have already become the current trend. The impact of sustainability issues on the electronics industry and the promotion of pragmatic and effective targets will be a common action that the industry will focus on. The Company continues to promote ESG goals and follows domestic and foreign regulations, observes international and industry information, evaluates and introduces various appropriate measures, solidifies the foundation and continuously improves, in order to respond to the risks and opportunities brought by various issues.

Looking ahead to 2025, the international political and economic situation will continue to change, bringing challenges to the development of the industry, but also opportunities. The Company will continue to refine its business and products, pay attention to the needs of stakeholders, and provide the most appropriate services. We are deeply grateful to all of our shareholders for their unwavering support in our company and look forward to furthering our collective success in the future.

Chairman: Yueh-Ming Tung

President: Jia-Rong Tu

Head of Accounting: Shu-Yung Chu

Audit Committee's Review Report

The board of directors has prepared the 2024 parent company only and consolidated financial statements, which have been audited by Kuo-Hua Wang and Tsai-Yen Chiang, CPAs at PwC Taiwan, by whom an audit report has been issued. The financial statements, business report, and the earnings appropriation proposal have been reviewed by the Audit Committee without inappropriate disclosures with respect to the above identified, and the Audit Committee hereby issues this report in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please proceed to review it.

To
The 2025 Orient Semiconductor Electronics's Annual General
Shareholders' Meeting

Orient Semiconductor Electronics, Ltd.
Convener of the Audit Committee: Chia-Hua Hsu

February 26, 2025

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Orient Semiconductor Electronics, Limited

Opinion

We have audited the accompanying balance sheets of Orient Semiconductor Electronics, Ltd. (the “Company”) as at December 31, 2024 and 2023, and the related statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as at December 31, 2024 and 2023, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *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. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2024 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2024 parent company only financial statements are stated as follows:

Existence of sales revenue recognition of top 10 customers

Description

Please refer to Note 4(27) for accounting policies on revenue recognition and Note 6(18) for details of operating revenue account.

The operating revenue of the Company mainly arises from customer contract income. The Company is primarily engaged in packaging and testing and electronic manufacturing service. Operating revenue is a main index which is used in assessment of the management's operating performance and is a concern to users of the report. Because the sales revenue of top 10 customers represents a higher proportion of the whole operating revenue, we considered the existence of sales revenue recognition of top 10 customers as a key audit matter in the current year.

How our audit addressed the matter

Our audit procedures performed included the following:

1. Understood, assessed and tested the design and execution of internal control procedures of top 10 customers' sales revenue recognition.
2. Obtained the details of top 10 customers' details of sales revenue and sampled customers' orders, delivery bills, invoices and collection records.
3. Examined the content and related evidences of sales returns and discounts to top 10 customers after the balance sheet date.
4. Sampled and sent confirmations to inquire on the balance of accounts receivable. Performed reconciliation and alternative audit procedures on the confirmation replies.

Realisability of deferred tax assets

Description

Please refer to Note 4(24) of parent company only financial statements for details of accounting policies on the recognition of deferred income tax assets. As of December 31, 2024, the amount of the Company's deferred income tax assets was NTD 418,472 thousand, please refer to Note 6(25) of parent company only financial statements for details.

Deferred income tax assets can only be recognised in the scope of being used in possibly offsetting the taxable income in the future. The forecasted income statements which was used in the assessment of realisability of deferred income tax assets in the future and potential taxable income involved subjective judgment of management. We considered that the aforementioned judgment involved the forecast of subsequent years, and the assessment result is material to taxable income. Thus, we considered the realisability of deferred income tax assets as a key audit matter.

How our audit addressed the matter

Our audit procedures performed on the realisability of deferred income tax assets included the following:

1. Obtained future operating plan and forecasted income statements which were approved by management.
2. Examined the estimates in the forecasted income statements and compared that with historical result, and assessed the reasonableness of related assumptions which were adopted.
3. Compared taxable income in the future years with taxable loss in the past years and assessed the realisability of deferred income tax assets.

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

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

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

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 appropriate audit evidence regarding the parent company only 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 of the current period 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.

Wang, Kuo-Hua

Chiang, Tsai-Yen

For and on behalf of PricewaterhouseCoopers, Taiwan

February 26, 2025

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

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

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

Assets		Notes	December 31, 2024		December 31, 2023			
			AMOUNT	%	AMOUNT	%		
Current assets								
1100	Cash and cash equivalents	6(1)	\$	3,665,197	19	\$	2,913,570	16
1140	Current contract assets	6(18)		290,624	2		409,186	2
1170	Accounts receivable, net	6(3)		4,136,711	21		4,426,389	24
1180	Accounts receivable due from related parties, net	6(3) and 7		29,982	-		1,355	-
1200	Other receivables			77,506	-		118,882	1
1210	Other receivables due from related parties	7		813	-		1,781	-
1220	Current tax assets			3,194	-		3,194	-
130X	Inventories	6(4)		1,456,182	8		1,483,440	8
1410	Prepayments			84,832	-		86,896	-
1479	Other current assets, others			23,066	-		28,692	-
11XX	Current assets			9,768,107	50		9,473,385	51
Non-current assets								
1517	Non-current financial assets at fair value through other comprehensive income	6(2)		-	-		4,022	-
1550	Investments accounted for using equity method	6(5)		2,625,512	14		3,029,335	16
1600	Property, plant and equipment	6(6) and 8		6,432,071	33		5,049,224	27
1755	Right-of-use assets	6(7)		90,287	1		146,307	1
1780	Intangible assets	6(9)		51,416	-		80,415	1
1840	Deferred tax assets	6(25)		418,472	2		632,524	4
1915	Prepayments for business facilities			50,729	-		25,276	-
1920	Guarantee deposits paid	8		4,960	-		34,068	-
1990	Other non-current assets, others			27,685	-		2,138	-
15XX	Non-current assets			9,701,132	50		9,003,309	49
1XXX	Total assets		\$	19,469,239	100	\$	18,476,694	100

(Continued)

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2024		December 31, 2023	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2130	Current contract liabilities	6(18)	\$ 74,509	-	\$ 87,187	1
2170	Accounts payable		4,608,653	24	3,925,757	21
2180	Accounts payable to related parties	7	1,304	-	1,494	-
2200	Other payables	6(10)	1,465,026	8	1,370,653	7
2220	Other payables to related parties	7	-	-	19,781	-
2230	Current tax liabilities		36,857	-	-	-
2250	Current provisions	6(14)	64,554	-	46,477	-
2280	Current lease liabilities		12,287	-	25,400	-
2320	Long-term liabilities, current portion	6(11) and 8	372,122	2	107,054	1
2365	Current refund liabilities		19,700	-	4,481	-
2399	Other current liabilities, others	7	92,727	1	160,760	1
21XX	Current liabilities		6,747,739	35	5,749,044	31
Non-current liabilities						
2540	Non-current borrowings	6(11) and 8	1,009,786	5	1,131,908	6
2580	Non-current lease liabilities		82,660	1	108,460	1
2640	Net defined benefit liability, non-current	6(12)	30,714	-	178,046	1
2645	Guarantee deposits received		28,287	-	35,393	-
25XX	Non-current liabilities		1,151,447	6	1,453,807	8
2XXX	Total liabilities		7,899,186	41	7,202,851	39
Equity						
	Share capital	6(13)(15)				
3110	Share capital - common stock		5,603,083	29	5,553,083	30
3120	Preference share		1,801,800	9	1,801,800	10
	Capital surplus	6(16)				
3200	Capital surplus		476,203	2	238,387	1
	Retained earnings	6(17)				
3310	Legal reserve		528,205	3	346,070	2
3320	Special reserve		192,793	1	192,793	1
3350	Unappropriated retained earnings		3,213,321	16	3,007,624	16
	Other equity interest					
3400	Other equity interest		(245,352)	(1)	134,086	1
3XXX	Total equity		11,570,053	59	11,273,843	61
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	Total liabilities and equity		\$ 19,469,239	100	\$ 18,476,694	100

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

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

Items		Notes	Year ended December 31			
			2024		2023	
			AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(18) and 7	\$ 16,053,924	100	\$ 16,468,033	100
5000	Operating costs	6(4)(9)(23)(24) and 7	(13,625,237)	(85)	(13,124,547)	(80)
5900	Gross profit from operations		2,428,687	15	3,343,486	20
	Operating expenses	6(9)(23)(24)				
6100	Selling and administrative expenses		(888,045)	(5)	(823,290)	(5)
6300	Research and development expenses		(405,992)	(3)	(386,747)	(2)
6450	Impairment gain and reversal of impairment loss determined in accordance with IFRS 9	12(2)	2,704	-	6,658	-
6000	Operating expenses		(1,291,333)	(8)	(1,203,379)	(7)
6500	Net other income (expenses)	6(7)	161	-	1	-
6900	Net operating income		1,137,515	7	2,140,108	13
	Non-operating income and expenses					
7100	Interest income	6(19)	40,285	-	32,203	-
7010	Other income	6(20) and 7	71,601	-	36,494	-
7020	Other gains and losses	6(21)	119,419	1	(52,127)	-
7050	Finance costs	6(22)	(18,188)	-	(36,326)	-
7070	Share of profit of associates and joint ventures accounted for using equity method	6(5)				
			124,507	1	97,529	-
7000	Non-operating income and expenses		337,624	2	77,773	-
7900	Profit before income tax		1,475,139	9	2,217,881	13
7950	Income tax expense	6(25)	(246,531)	(1)	(336,671)	(2)
8200	Profit for the year		\$ 1,228,608	8	\$ 1,881,210	11
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Gains (losses) on remeasurements of defined benefit plans	6(12)	\$ 52,262	-	(\$ 74,821)	-
8316	Unrealised losses from investments in equity instruments measured at fair value through other comprehensive income	6(2)	(4,022)	-	(6,591)	-
8330	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	6(5)	(203,763)	(1)	320,778	2
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(25)	(9,648)	-	16,282	-
8310	Components of other comprehensive income that will not be reclassified to profit or loss		(165,171)	(1)	255,648	2
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Exchange differences on translation	6(5)	11,115	-	811	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(25)	436	-	10,563	-
8360	Components of other comprehensive income that will be reclassified to profit or loss		11,551	-	11,374	-
8300	Other comprehensive (loss) income		(\$ 153,620)	(1)	\$ 267,022	2
8500	Total comprehensive income		\$ 1,074,988	7	\$ 2,148,232	13
	Basic earnings per share	6(26)				
9750	Basic		\$ 1.71		\$ 2.66	
9850	Diluted		\$ 1.66		\$ 2.54	

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

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

	Share capital			Retained earnings			Other equity interest			
								Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Unearned compensation	
	Notes	Ordinary share	Preference share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements		Total equity
Year ended December 31, 2023										
Balance at January 1, 2023		\$ 5,553,299	\$ 1,801,800	\$ 238,171	\$ 192,241	\$ 157,357	\$ 2,000,701	(\$ 11,936)	(\$ 180,857)	\$ 9,750,776
Profit for the year		-	-	-	-	-	1,881,210	-	-	1,881,210
Other comprehensive (loss) income		-	-	-	-	-	(59,857)	11,374	315,505	267,022
Total comprehensive income		-	-	-	-	-	1,821,353	11,374	315,505	2,148,232
Appropriation and distribution of 2022 retained earnings:										
Legal reserve		-	-	-	153,829	-	(153,829)	-	-	-
Special reserve		-	-	-	-	35,436	(35,436)	-	-	-
Cash dividends	6(17)	-	-	-	-	-	(625,165)	-	-	(625,165)
Share-based payment transactions	6(15)	(216)	-	216	-	-	-	-	-	-
Balance at December 31, 2023		\$ 5,553,083	\$ 1,801,800	\$ 238,387	\$ 346,070	\$ 192,793	\$ 3,007,624	(\$ 562)	\$ 134,648	\$ 11,273,843
Year ended December 31, 2024										
Balance at January 1, 2024		\$ 5,553,083	\$ 1,801,800	\$ 238,387	\$ 346,070	\$ 192,793	\$ 3,007,624	(\$ 562)	\$ 134,648	\$ 11,273,843
Profit for the year		-	-	-	-	-	1,228,608	-	-	1,228,608
Other comprehensive (loss) income		-	-	-	-	-	41,810	11,551	(206,981)	(153,620)
Total comprehensive (loss) income		-	-	-	-	-	1,270,418	11,551	(206,981)	1,074,988
Appropriation and distribution of 2023 retained earnings:										
Legal reserve		-	-	-	182,135	-	(182,135)	-	-	-
Cash dividends	6(17)	-	-	-	-	-	(882,586)	-	-	(882,586)
Share-based payment transactions	6(13)(15)	50,000	-	238,940	-	-	-	-	(184,008)	104,932
Recognition of changes in ownership interests in subsidiaries		-	-	(1,124)	-	-	-	-	-	(1,124)
Balance at December 31, 2024		\$ 5,603,083	\$ 1,801,800	\$ 476,203	\$ 528,205	\$ 192,793	\$ 3,213,321	\$ 10,989	(\$ 72,333)	\$ 11,570,053

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

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2024	2023
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 1,475,139	\$ 2,217,881
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense	6(6)(7)(23)	827,004	939,356
Amortization expense	6(9)(23)	59,753	48,235
Gain on expected credit impairment	12(2)	2,704 ) (	6,658)
Interest expense	6(22)	18,188	36,326
Interest income	6(19)	40,285 ) (	32,203)
Share-based payments	6(13)	104,932	-
Share of profit of associates and joint ventures accounted for using the equity method	6(5)	124,507 ) (	97,529)
Gain on disposal of property, plant and equipment	6(21)	2,830 ) (	885)
Impairment loss on non-financial assets	6(21)	24,577	-
Gain on disposal of investments accounted for using equity method		63)	-
Property, plant and equipment transferred to expenses		-	4,320
(Gain) loss on decline (reversal of decline) in market value	6(4)	66,967)	154,477
Scrapping inventory and loss on decline in market value	6(4)	11,237	-
Gain arising from lease modifications	6(7)	161 ) (	1)
Reclassification of exchange differences on translation of foreign financial statements to foreign exchange losses		14,395 ) (	507)
Gain on recovery of preference share liabilities		-	2,570)
Other gains		1,124)	-
Changes in operating assets and liabilities			
Changes in operating assets			
Decrease (increase) in contract assets		118,562)	136,938)
Decrease in notes receivable		-	155
Decrease (increase) in accounts receivable		292,408)	1,452,155)
(Increase) decrease in accounts receivable due from related parties		28,653)	37,564
Decrease (increase) in other receivables		41,802)	64,503)
Decrease in other receivables due from related parties		968	84
Decrease (increase) in inventories		82,988)	78,400)
Decrease in prepayments		3,331	15,214
Decrease (increase) in other current assets, others		5,650)	7,705)
Increase in other non-current assets -others		25,547 ) (	637)
Changes in operating liabilities			
(Decrease) increase in contract liabilities		12,678)	9,315
Increase in accounts payable		682,896	1,005,024
(Decrease) increase in accounts payable to related parties		190)	639
(Decrease) increase in other payable		190,043)	147,581
Increase in current provisions		18,077	32,038
(Decrease) increase in other current liabilities		52,814)	12,350
Decrease in net defined benefit liability		95,070 ) (	82,433)
Cash inflow generated from operations		3,109,481	2,697,435
Interest received		39,859	32,286
Income tax paid		4,834 ) (	87,527)
Net cash flows from operating activities		3,144,506	2,642,194

(Continued)

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2024	2023
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of investments accounted for using the equity method	6(5)	\$ -	(\$ 500,000)
Proceeds from returns of share capital due to liquidation of subsidiaries		350,160	-
Acquisition of property, plant and equipment (including prepayment for equipment)	6(27)	(1,955,640)	(841,173)
Proceeds from disposal of property, plant and equipment		2,810	826
Decrease (increase) in other receivables		29,108	(17,777)
Acquisition of intangible assets	6(9)	(30,778)	(79,470)
Net cash flows used in investing activities		(1,604,340)	(1,437,594)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from long-term borrowings	6(28)	250,000	90,000
Repayments of long-term borrowings	6(28)	(107,054)	-
Repayments of preference share liabilities	6(28)	-	(999,999)
Decrease in guarantee deposits received	6(28)	(7,106)	(4,375)
Payments of lease liabilities	6(28)	(23,696)	(27,950)
Interest paid		(18,097)	(37,667)
Cash dividends paid	6(17)	(882,586)	(625,165)
Net cash flows used in financing activities		(788,539)	(1,605,156)
Net increase (decrease) in cash and cash equivalents		751,627	(400,556)
Cash and cash equivalents at beginning of year		2,913,570	3,314,126
Cash and cash equivalents at end of year		\$ 3,665,197	\$ 2,913,570

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Orient Semiconductor Electronics, Limited

Opinion

We have audited the accompanying consolidated balance sheets of Orient Semiconductor Electronics, Ltd. and subsidiaries (the “Group”) as at December 31, 2024 and 2023, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *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. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2024 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2024 consolidated financial statements are stated as follows:

Existence and occurrence of sales revenue recognition of top 10 customers

Description

Please refer to Note 4(28) for accounting policies on revenue recognition and Note 6(18) for details of operating revenue account.

The operating revenue of the Group mainly arises from customer contract income. The Group is primarily engaged in package and testing and electronic manufacturing service. Operating revenue is a main index which is used in assessment of the management's operating performance and is a concern to users of the report. Because the sales revenue of top 10 customers represents a higher proportion of the whole operating revenue, we considered the existence of sales revenue recognition of top 10 customers as a key audit matter in the current year.

How our audit addressed the matter

Our audit procedures performed included the following:

1. Understood, assessed and tested the design and execution of internal control procedures of top 10 customers' sales revenue recognition.
2. Obtained the details of top 10 customers' details of sales revenue and sampled customers' orders, delivery bills, invoices and collection records.

3. Examined the content and related evidences of sales returns and discounts to top 10 customers after the balance sheet date.
4. Sampled and sent confirmations to inquire on the balance of accounts receivable. Performed reconciliation and alternative audit procedures on the confirmation replies.

Realisability of deferred tax assets

Description

Please refer to Note 4(25) of parent company only financial statements for details of accounting policies on the recognition of deferred income tax assets. As of December 31, 2024, the amount of the Group's deferred income tax assets was NTD 420,459 thousand, please refer to Note 6(25) of parent company only financial statements for details.

Deferred income tax assets can only be recognised in the scope of being used in possibly offsetting the taxable income in the future. The forecasted income statements which was used in the assessment of realisability of deferred income tax assets in the future and potential taxable income involved subjective judgment of management. We considered that the aforementioned judgment involved the forecast of subsequent years, and the assessment result is material to taxable income. Thus, we considered the realisability of deferred income tax assets as a key audit matter.

How our audit addressed the matter

Our audit procedures performed on the realisability of deferred income tax assets included the following:

1. Obtained future operating plan and forecasted income statements which were approved by management.
2. Examined the estimates in the forecasted income statements and compared that with historical result, and assessed the reasonableness of related assumptions which were adopted.

3. Compared taxable income in the future years with taxable loss in the past years and assessed the realisability of deferred income tax assets.

Other matter – Parent company only financial statements

We have audited and expressed an unmodified opinion on the parent company only financial statements of Orient Semiconductor Electronics, Ltd. as at and for the years ended December 31, 2024 and 2023.

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

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

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

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current year 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.

Wang, Kuo-Hua

Chiang, Tsai-Yen

For and on behalf of PricewaterhouseCoopers, Taiwan

February 26, 2025

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

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

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

Assets			December 31, 2024		December 31, 2023	
			AMOUNT	%	AMOUNT	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 4,445,344	23	\$ 3,909,728	21
1140	Current contract assets	6(18)	290,624	2	409,186	2
1170	Accounts receivable, net	6(3)	4,194,879	22	4,462,716	24
1180	Accounts receivable due from related parties, net	6(3) and 7	241	-	270	-
1200	Other receivables		67,205	-	106,713	1
1220	Current tax assets		3,194	-	3,194	-
130X	Inventories	6(4)	1,571,803	8	1,604,909	9
1410	Prepayments		90,613	-	93,171	1
1479	Other current assets, others		27,842	-	30,774	-
11XX	Current Assets		10,691,745	55	10,620,661	58
Non-current assets						
1517	Non-current financial assets at fair value through other comprehensive income	6(2)	1,738,800	9	1,839,213	10
1600	Property, plant and equipment	6(6) and 8	6,455,962	33	5,081,550	28
1755	Right-of-use assets	6(7)	90,287	1	146,307	1
1780	Intangible assets	6(9)	51,556	-	80,670	-
1840	Deferred tax assets	6(25)	420,459	2	634,413	3
1915	Prepayments for business facilities		50,729	-	25,276	-
1920	Guarantee deposits paid	8	7,627	-	36,603	-
1990	Other non-current assets, others		28,552	-	2,315	-
15XX	Non-current assets		8,843,972	45	7,846,347	42
1XXX	Total assets		\$ 19,535,717	100	\$ 18,467,008	100

(Continued)

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2024		December 31, 2023	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2130	Current contract liabilities	6(18)	\$ 74,509	-	\$ 87,187	-
2170	Accounts payable		4,653,433	24	3,966,349	22
2180	Accounts payable to related parties	7	1,284	-	1,474	-
2200	Other payables	6(10)	1,482,314	8	1,396,947	8
2220	Other payables to related parties	7	-	-	19,781	-
2230	Current tax liabilities		37,244	-	214	-
2250	Current provisions	6(14)	64,554	-	46,477	-
2280	Current lease liabilities		12,287	-	25,400	-
2320	Long-term liabilities, current portion	6(11) and 8	372,122	2	107,054	1
2365	Current refund liabilities		19,700	-	4,481	-
2399	Other current liabilities, others	7	96,670	1	83,900	-
21XX	Current Liabilities		6,814,117	35	5,739,264	31
Non-current liabilities						
2540	Non-current borrowings	6(11) and 8	1,009,786	5	1,131,908	6
2580	Non-current lease liabilities		82,660	1	108,460	1
2640	Net defined benefit liability, non-current	6(12)	30,714	-	178,046	1
2645	Guarantee deposits received		28,387	-	35,487	-
25XX	Non-current liabilities		1,151,547	6	1,453,901	8
2XXX	Total Liabilities		7,965,664	41	7,193,165	39
Equity attributable to owners of parent						
Share capital		6(13)(15)				
3110	Share capital - common stock		5,603,083	29	5,553,083	30
3120	Preference share		1,801,800	9	1,801,800	10
Capital surplus		6(16)				
3200	Capital surplus		476,203	2	238,387	1
Retained earnings		6(17)				
3310	Legal reserve		528,205	3	346,070	2
3320	Special reserve		192,793	1	192,793	1
3350	Unappropriated retained earnings		3,213,321	16	3,007,624	16
Other equity interest						
3400	Other equity interest		(245,352)	(1)	134,086	1
31XX	Equity attributable to owners of the parent		11,570,053	59	11,273,843	61
3XXX	Total equity		11,570,053	59	11,273,843	61
Significant contingent liabilities and unrecognised contract commitments		9				
Significant events after the balance sheet date		11				
3X2X	Total liabilities and equity		\$ 19,535,717	100	\$ 18,467,008	100

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

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

			Year ended December 31			
			2024		2023	
Items	Notes		AMOUNT	%	AMOUNT	%
4000 Sales revenue	6(18) and 7		\$ 16,277,445	100	\$ 16,690,436	100
5000 Operating costs	6(4)(9)(23)(24) and 7	(	13,812,162)	(85)	(13,375,136)	(80)
5900 Net operating margin			<u>2,465,283</u>	<u>15</u>	<u>3,315,300</u>	<u>20</u>
Operating expenses	6(9)(23)(24)					
6100 Selling and administrative expenses		(	904,263)	(6)	(860,865)	(5)
6300 Research and development expenses		(	405,993)	(2)	(386,747)	(3)
6450 Impairment gain and reversal of impairment loss determined in accordance with IFRS 9	12(2)		<u>2,731</u>	<u>-</u>	<u>6,458</u>	<u>-</u>
6000 Total operating expenses		(	1,307,525)	(8)	(1,241,154)	(8)
6500 Net other income (expenses)	6(7)		<u>161</u>	<u>-</u>	<u>1</u>	<u>-</u>
6900 Operating profit			<u>1,157,919</u>	<u>7</u>	<u>2,074,147</u>	<u>12</u>
Non-operating income and expenses						
7100 Interest income	6(19)		49,934	-	46,135	-
7010 Other income	6(20) and 7		173,295	1	175,386	1
7020 Other gains and losses	6(21)		113,328	1	(40,685)	-
7050 Finance costs	6(22)	(	18,188)	-	(36,326)	-
7060 Share of loss of associates and joint ventures accounted for using equity method	6(5)		<u>-</u>	<u>-</u>	<u>(362)</u>	<u>-</u>
7000 Total non-operating revenue and expenses			<u>318,369</u>	<u>2</u>	<u>144,148</u>	<u>1</u>
7900 Profit before income tax			1,476,288	9	2,218,295	13
7950 Income tax expense	6(25)	(	247,680)	(1)	(337,085)	(2)
8200 Profit for the year			<u>\$ 1,228,608</u>	<u>8</u>	<u>\$ 1,881,210</u>	<u>11</u>
Other comprehensive income						
Components of other comprehensive income that will not be reclassified to profit or loss						
8311 Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	6(12)		\$ 52,262	-	(\$ 74,821)	-
8316 Unrealised (losses) gains from investments in equity instruments measured at fair value through other comprehensive income	6(2)	(	207,785)	(1)	314,187	2
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(25)	(	9,648)	-	<u>16,282</u>	<u>-</u>
8310 Components of other comprehensive income that will not be reclassified to profit or loss		(	165,171)	(1)	<u>255,648</u>	<u>2</u>
Components of other comprehensive income that will be reclassified to profit or loss						
8361 Financial statements translation differences of foreign operations			11,115	-	811	-
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(25)		<u>436</u>	<u>-</u>	<u>10,563</u>	<u>-</u>
8360 Components of other comprehensive income that will be reclassified to profit or loss			<u>11,551</u>	<u>-</u>	<u>11,374</u>	<u>-</u>
8300 Total other comprehensive (loss) income for the year		(	\$ 153,620)	(1)	<u>\$ 267,022</u>	<u>2</u>
8500 Total comprehensive income for the year			<u>\$ 1,074,988</u>	<u>7</u>	<u>\$ 2,148,232</u>	<u>13</u>
Profit, attributable to:						
8610 Owners of parent			<u>\$ 1,228,608</u>	<u>8</u>	<u>\$ 1,881,210</u>	<u>11</u>
Comprehensive income attributable to:						
8710 Owners of parent			<u>\$ 1,074,988</u>	<u>7</u>	<u>\$ 2,148,232</u>	<u>13</u>
Basic earnings per share						
9750 Basic	6(26)		<u>\$ 1.71</u>		<u>\$ 2.66</u>	
9850 Diluted			<u>\$ 1.66</u>		<u>\$ 2.54</u>	

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

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

Equity attributable to owners of the parent											
	Share capital			Retained earnings			Other equity interest				
								Exchange differences on translation of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Unearned compensation	Total equity
	Notes	Ordinary share	Preference share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings				
<u>Year ended December 31, 2023</u>											
Balance at January 1, 2023		\$ 5,553,299	\$ 1,801,800	\$ 238,171	\$192,241	\$ 157,357	\$ 2,000,701	(\$ 11,936)	(\$ 180,857)	\$ -	\$ 9,750,776
Profit for the year		-	-	-	-	-	1,881,210	-	-	-	1,881,210
Other comprehensive income (loss)		-	-	-	-	-	(59,857)	11,374	315,505	-	267,022
Total comprehensive income		-	-	-	-	-	1,821,353	11,374	315,505	-	2,148,232
Appropriation and distribution of 2022 retained earnings:											
Legal reserve		-	-	-	153,829	-	(153,829)	-	-	-	-
Special reserve		-	-	-	-	35,436	(35,436)	-	-	-	-
Cash dividends	6(17)	-	-	-	-	-	(625,165)	-	-	-	(625,165)
Share-based payment transactions	6(15)	(216)	-	216	-	-	-	-	-	-	-
Balance at December 31, 2023		\$ 5,553,083	\$ 1,801,800	\$ 238,387	\$346,070	\$ 192,793	\$ 3,007,624	(\$ 562)	\$ 134,648	\$ -	\$ 11,273,843
<u>Year ended December 31, 2024</u>											
Balance at January 1, 2024		\$ 5,553,083	\$ 1,801,800	\$ 238,387	\$346,070	\$ 192,793	\$ 3,007,624	(\$ 562)	\$ 134,648	\$ -	\$ 11,273,843
Profit for the year		-	-	-	-	-	1,228,608	-	-	-	1,228,608
Other comprehensive income (loss)		-	-	-	-	-	41,810	11,551	(206,981)	-	(153,620)
Total comprehensive income (loss)		-	-	-	-	-	1,270,418	11,551	(206,981)	-	1,074,988
Appropriation and distribution of 2023 retained earnings:											
Legal reserve		-	-	-	182,135	-	(182,135)	-	-	-	-
Cash dividends	6(17)	-	-	-	-	-	(882,586)	-	-	-	(882,586)
Share-based payment transactions	6(13)(15)	50,000	-	238,940	-	-	-	-	-	(184,008)	104,932
Recognition of changes in ownership interests in subsidiaries		-	-	(1,124)	-	-	-	-	-	-	(1,124)
Balance at December 31, 2024		\$ 5,603,083	\$ 1,801,800	\$ 476,203	\$528,205	\$ 192,793	\$ 3,213,321	\$ 10,989	(\$ 72,333)	(\$ 184,008)	\$ 11,570,053

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

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2024	2023
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 1,476,288	\$ 2,218,295
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense	6(6)(7)(23)	833,992	947,730
Amortization expense	6(9)(23)	59,881	48,362
Gain on expected credit impairment	12(2)	(2,731)	(6,458)
Interest expense	6(22)	18,188	36,326
Interest income	6(19)	(49,934)	(46,135)
Dividend income	6(20)	(97,388)	(118,745)
Stock option compensation cost from subsidiary	6(13)	104,932	-
Share of loss (profit) of associates and joint ventures accounted for using equity method	6(5)	-	362
Gain on disposal of property, plant and equipment	6(21)	2,809	1,123
Property, plant and equipment transferred to expenses		-	4,320
Impairment loss on non-financial assets	6(21)	24,577	4,451
Scrapping inventory and loss on decline in market value	6(4)	11,237	-
(Gain) loss on decline (reversal of decline) in market value	6(4)	(60,907)	173,894
Gain arising from lease modifications	6(7)	(161)	(1)
Reclassification of exchange differences on translation of foreign financial statements to foreign exchange losses		(14,395)	(507)
Other gains		(1,124)	-
Gain on recovery of preference share liabilities		-	(2,570)
Changes in operating assets and liabilities			
Changes in operating assets			
Decrease (increase) in contract assets		118,562	(136,938)
Decrease in notes receivable		-	155
Decrease (increase) in accounts receivable		273,374	(1,433,953)
Decrease (increase) in accounts receivable due from related parties		29	(43)
Decrease (increase) in other receivables		40,317	(66,151)
Decrease in inventories		90,578	40,709
Decrease in prepayments		4,340	17,009
Decrease (increase) in other current assets, others		2,979	(6,939)
(Increase) decrease in other non-current assets, others		(26,224)	351
Changes in operating liabilities			
(Decrease) increase in contract liabilities		(12,678)	9,308
Increase in accounts payable		684,411	923,071
(Decrease) increase in accounts payable to related parties		(190)	306
(Decrease) increase in other payalbe		(200,540)	120,772
Increase in current provisions		18,077	32,038
Increase in other current liabilities		27,905	10,906
Decrease in net defined benefit liability		(95,070)	(82,433)
Cash inflow generated from operations		3,231,134	2,688,615
Interest received		49,200	45,986
Income tax paid		(5,810)	(87,738)
Net cash flows from operating activities		3,274,524	2,646,863

(Continued)

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2024	2023
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Increase in non-current financial assets at fair value through other comprehensive income		(\$ 107,372)	(\$ 503,599)
Decrease in current financial assets at amortised cost		-	248,297
Acquisition of property, plant and equipment (including prepayment for equipment)	6(27)	(1,958,822)	(859,072)
Proceeds from disposal of property, plant and equipment		3,378	18,199
Decrease (increase) in refundable deposits		29,108	(19,585)
Acquisition of intangible assets	6(9)	(30,778)	(79,470)
Dividends received	6(20)	97,388	118,745
Net cash flows used in investing activities		(1,967,098)	(1,076,485)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from long-term borrowings	6(28)	250,000	90,000
Repayments of long-term borrowings	6(28)	(107,054)	-
Repayments of preference share liabilities	6(28)	-	(999,999)
Decrease in guarantee deposits received	6(28)	(7,106)	(4,375)
Payments of lease liabilities	6(28)	(23,696)	(27,950)
Interest paid		(18,097)	(37,667)
Cash dividends paid	6(17)	(882,586)	(625,165)
Net cash flows used in financing activities		(788,539)	(1,605,156)
Effect of exchange rate changes on cash and cash equivalents		16,729	(1,312)
Net increase (decrease) in cash and cash equivalents		535,616	(36,090)
Cash and cash equivalents at beginning of year		3,909,728	3,945,818
Cash and cash equivalents at end of year		\$ 4,445,344	\$ 3,909,728

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

Orient Semiconductor Electronics, Ltd.
EARNINGS DISTRIBUTION TABLE
2024

Unit: NT\$

Item	Amount	
	Sub-total	Total
Undistributed Earnings at the Beginning of the Period		1,942,903,116
Add: Net profit after tax	1,228,608,396	
Less: Remeasurements of the defined benefit plans	41,809,338	
Less: 10% legal reserves	(127,041,773)	
Add: Special reserve	131,448,602	
Distributable net profit in the period		3,217,727,679
Distributable items:		
Less: Dividends for Preferred Shares C (Note 1)		(180,180,000)
Less: Cash dividend for common stock -NT\$ 1.0 per share (Note 2)		(560,228,333)
Undistributed earnings at the end of the period		2,477,319,346
<p>Note1: On December 3, 2020, through private placement, the Company issued 180,180,000 shares of preferred shares C, which bore an annual interest rate of 2%. Calculated at the issuance price of NT\$11.10, the total distributed amount reached NT\$39,999,960. If the proposed dividend for the Company's common stock exceeds the dividend amount of Class C preferred shares, the holders of Class C preferred shares shall be entitled to participate in the distribution until the number of dividends per Class C preferred share is the same as the number of the dividend per common share. An additional NT\$ 140,180,040 was distributed, bringing the total distribution amount to NT\$ 180,180,000.</p> <p>Note2: Cash dividends per share were calculated based on the number of shares of 560,228,333 shares resolved by the Board of Directors on February 26, 2025, less the number of restricted stocks to be recalled and written off, which was 560,228,333 shares.</p> <p>Note3: Cash dividend was calculated at the distribution percentage and rounded to the nearest whole number. The sum of the fractional amount less than NT\$1 will be recognized as the Company's other income.</p>		

Chairman: Yueh-Ming Tung

President: Jia-Rong Tu

Head of Accounting: Shu-Yung Chu

Orient Semiconductor Electronics, Ltd.

「The Articles of Incorporation」

Comparison Table of Amendment Clauses

Article	Content		Amendment Basis and reasons
	After Amendment	Before Amendment	
Article 4-1	(Deleted)	<p>The rights and obligations of the Company's Preferred Shares B and the main conditions of issuance are as follows:</p> <p>I. Distributions of earnings shall be handled in accordance with the Company's Articles of Incorporation. Earnings to be distributed may be distributed to Class B preferred shares of the year or the quarter and accumulated undistributed dividends. If there are no earnings or if earnings are insufficient to pay the full dividend on Class B preferred shares, distributable earnings shall be first be distributed to Class B preferred shares. Any shortfall in dividends will be made up first with future annual or quarterly earnings.</p> <p>II. The annual interest rate of dividends for Class B preferred shares is 2% which is calculated based on the issue price per share and paid in cash. The ex-dividend date of the preferred shares is authorized to be set by the board of directors. The number of dividends issued in the year or in the quarter and the number of dividends received in the year or in the quarter is calculated based on the actual number of days of issuance.</p> <p>III. If the Company's proposed distribution of dividends for common stock for the current year or current quarter exceeds the number of dividends on Class B preferred shares, holders of Class B preferred shares will not be entitled to dividends.</p> <p>IV. Except for aforementioned dividends, Class B preferred shares cannot be participated in the distribution of earnings or reserves from common stock and other preferred shares.</p> <p>V. There is no contractual right to covert Class B preferred shares into common stock.</p> <p>VI. Holders of Class B preferred shares do not have voting rights at common stock shareholders meeting nor do they have the voting rights to elect a director (independent directors</p>	Class B preferred shares have been recovered with the change of registration completed.

Article	Content		Amendment Basis and reasons
	After Amendment	Before Amendment	
		<p>included); however, holders of Class B preferred shares have voting rights regarding matters concerning shareholders rights of Class B preferred shares at shareholders meeting of preferred shares.</p> <p>VII. The order of the Company's remaining property of Class B preferred shares is distributed to common stock and Class C preferred shares, but each share shall not exceed the issue price plus the number of unpaid dividends payable.</p> <p>VIII. Preferred Shares B shall be issued for a period of five years and the preferred Shareholders have no right to request the Company to redeem the preferred shares held by them prior to that. However, the Company may redeem all or part of the preferred shares at the actual issue price, or in any other manner permitted by law, at any time from the day following the third year of the issue. The rights and obligations shall continue under the conditions of the issuance of Preferred Shares B until they are redeemed by the Company. In the year in which Preferred Shares B are to be redeemed, if the Company's Shareholders' Meeting has resolved to issue dividends, the dividends shall be paid up to the date when Preferred Shares B are redeemed, and shall be calculated on the basis of the actual days of holding of shares in that year.</p> <p>IX. When the Company issues new shares of common shares by increasing cash capital, the Shareholders of Preferred Shares B have the same preemptive right as the Shareholders of common shares.</p> <p>X. Where Preferred Shares B are qualified for an early redemption or after the expiration of the issuance period, if the Company is unable to redeem all or part of Preferred Shares B due to force majeure or reasons not attributable to the Company, the rights of unredeemed preferred shares shall remain in accordance with the conditions of issuance as described in the preceding paragraph until Preferred Shares B are fully redeemed by the Company. Dividends are also calculated at the original annual interest rate and the actual extension period. The rights of Preferred Shares</p>	

Article	Content		Amendment Basis and reasons
	After Amendment	Before Amendment	
		<p>B shall not be violated as stipulated in the Company's Articles of Incorporation.</p> <p>XI. Preferred Shares B will not be listed for trading during the issuance period.</p> <p>The Board of Directors is authorized to determine the name, issuance date and specific conditions of issuance of Preferred Shares B in accordance with the Company's Articles of Incorporation, and relevant laws and regulations depending on the market situation and investors' willingness to subscription of shares.</p>	
Article 26	<p>The Company shall <u>allocate</u> 10% to 15% of its current year's <u>profit</u> as remuneration to employees, <u>of which not less than 35% shall be distributed as remuneration to entry-level employees</u>, and not <u>more</u> than 1% shall be distributed as remuneration to directors <u>based on the current year's profit</u>.</p> <p><u>However, if the Company has accumulated losses, the amount of loss should be covered first.</u></p> <p>The proportion of the remuneration distribution for the Employees, the Director or the bonus distribution by cash or stock should both be decided in the Board Meeting where at least two-thirds or more of all the members of the Board of Directors should attend and more than half of the attending members should approve the motion and the resolution should be reported in the Shareholders' Meeting as well.</p> <p><u>The current year's profit referred to in the first paragraph refers the profit before tax of the current year less the profit before the distribution of remuneration to employees and directors.</u></p> <p>The counterparty of the Employees' compensation with stock or cash may include the Employees of the controlled or subordinate company who shall meet certain conditions.</p>	<p>The Company shall first reserve the amount of the accumulated loss from the profit before tax of the year prior to deducting the compensation of the Employees and remuneration of the Directors. In the event of there being some remaining profit, it shall set aside 10% to 15% for the compensation of the Employees and not higher than 1% for the remuneration of the Directors.</p> <p>The proportion of the remuneration distribution for the Employees, the Director or the bonus distribution by cash or stock should both be decided in the Board Meeting where at least two-thirds or more of all the members of the Board of Directors should attend and more than half of the attending members should approve the motion and the resolution should be reported in the Shareholders' Meeting as well.</p> <p>The counterparty of the Employees' compensation with stock or cash may include the Employees of the controlled or subordinate company who shall meet certain conditions.</p>	<p>The percentage of remuneration to entry-level employees has been added in accordance with the law; the wording has been adjusted for clarification.</p>
Article 30	<p>The Company's Article of Incorporation was established on May 27, 1971. (Omission)</p> <p>The forty-ninth amendment was made on June 9, 2023.</p> <p><u>The fiftieth amendment was made on May 29, 2025.</u></p>	<p>The Company's Article of Incorporation was established on May 27, 1971. (Omission)</p> <p>The forty-ninth amendment was made on June 9, 2023.</p>	<p>Add the date of the amendment.</p>

Orient Semiconductor Electronics, Ltd.
Rules of Procedure for Shareholders' Meetings

Establishment on March 8, 1990

Amendment on June 08, 2002

Amendment on June 11, 2013

- I. Unless otherwise provided by laws, the Company's Shareholders' Meeting shall be subject to this rule.
- II. The attending Shareholders shall provide the sign-in card instead of signing in, and the number of attending shares shall be calculated according to the number of the sign-in cards.
- III. The attendance and voting for the Shareholders' Meeting shall be calculated by the shares.
- IV. The place where the Shareholders' Meeting is held shall be at the place where the Company is located or where it is convenient for the Shareholders' attending and shall be suitable for the Shareholders' Meeting. The starting time for the meeting shall not be earlier than 9.00 am or later than 3.00 pm.
- V. When the Shareholders' Meeting is convened by the Board of Directors, the Chairman shall chair the meeting. If the Chairman is on leave or unable to exercise the duties for certain reasons, the vice Chairman shall represent. If there is no vice Chairman or the vice Chairman is also on leave or unable to exercise the duties for certain reasons, the Chairman shall appoint one of the executive Directors to represent. If there is no executive Directors, one of the Directors shall be appointed to represent. If the Chairman does not appoint the representative, the executive Directors or Directors shall recommend one of them to represent. Provided that the Shareholders' Meeting is convened by a person other than the Board of Directors who has authority to convene, such convener shall chair the meeting.
- VI. The Company may appoint its assigned lawyers, CPAs or the related persons to attend the Shareholders' Meeting.
- The personnel who are in charge of the matters of the Shareholders' Meeting shall wear identification badges or armbands.
- VII. The Company shall conduct the sound recording or video recording for the entire process of the Shareholders' Meeting and keep it for at least one year.
- VIII. At the time of the meeting, the Chairman shall call the meeting to order. However, if the attending Shareholders do not represent more than half of the total number of shares issued, the Chairman may announce to postpone the meeting. The number of delays shall be limited to two times and total time delayed shall not exceed one hour. If the attending Shareholders still do not represent one-thirds or more of the total numbers of shares issued after two postponements, the tentative resolutions may be made according to the first Paragraph of the Article 175 of the Company Act. Before the end of the meeting, if the attending Shareholders have represented more than half of the total number of shares issued, the Chairman may re-report the tentative resolutions to the meeting for voting according to Article 174 of the Company Act.
- IX. When the Shareholders' Meeting is convened by the Board of Directors, its meeting agenda shall be determined by the Board of Directors. The meeting shall be conducted according to the scheduled agenda and shall not be changed without the resolution of the Shareholders' Meeting. When the Shareholders' Meeting is convened by persons other than the Board of Directors who have authority to convene the meeting, the regulations of the preceding paragraph shall be applicable. Before the scheduled agenda (including Extempore Motions) stated in the preceding two paragraphs are resolved, the Chairman shall not announce the adjournment.
- After the adjournment of the meeting, the Shareholders shall not elect another Chairman to continue the meeting at the same place or any other place. However, if the Chairman violates the meeting rules to announce

the adjournment, the meeting may continue with the consent of more than half of the voting rights represented by the attending Shareholders to elect one person to chair the meeting.

- X. Before the attending Shareholders speak, they shall fill in the notes stating their subjects, their Shareholder account numbers (or their attending certificate number) and their names. The Chairman shall determine the order of speaking.

The attending Shareholders who provide the speaking notes but did not speak shall be deemed as not having spoken. When the content of speaking is different from the speaking notes, the content of speaking notes shall prevail. When an attending Shareholder speaks, other Shareholders shall not speak to interfere without the consent of the Chairman and the speaking Shareholder. The Chairman shall stop any violation.

- XI. Without the consent of the Chairman, each Shareholder on the same proposal may not speak more than twice, and each time shall not exceed 5 minutes. If a Shareholder speaks in violation of the regulations stipulated in the preceding paragraph or exceeds the scope of the agenda, the Chairman shall prevent the speaker from speaking further.

- XII. When a legal person is delegated to attend the Shareholders' Meeting, such legal person shall only assign one person to present his/her attendance.

When a legal person assigns two or more representatives to attend the Shareholders' Meeting, only one person can speak on the same proposal.

- XIII. After an attending Shareholder speaks, the Chairman may answer in person or assign the related persons to answer.

- XIV. When the Chairman considers that the discussion of a proposal has reached the level of voting, such discussion may be stopped discussing and proceed with the voting.

- XV. The scrutineers and the tellers for the voting of the proposals shall be assigned by the Chairman, but the scrutineers shall be Shareholders. The results of the voting shall be reported on the spot and made into a record.

- XVI. During the meeting, the Chairman may, at his or her discretion, announce to take a break.

- XVII. Unless otherwise provided by the Company Act and the Articles of Incorporation, the voting on a proposal shall be approved by more than half of the voting rights represented by the attending Shareholders.

While voting, if the Chairman asks for an opinion and results in no objection, the motion shall be deemed to have been passed and its validity shall be the same as the voting.

- XVIII. If there are amendments or alternatives to the same proposal, the Chairman shall combine them together with the original proposal and determine their voting order. If one of the proposals has been passed, the other proposals shall be deemed to have been vetoed and no further votes are required.

- XIX. The Chairman may direct the pickets (or security guards) to assist in maintaining order in the venue. When the pickets (or security guards) are present to assist in maintaining order, the armbands with the printed words of "Proctor " shall be worn.

- XX. (Deleted)

- XXI. This rule shall be approved by the Shareholders' Meeting and implemented afterwards. The same shall apply to the amendment.

Orient Semiconductor Electronics, Ltd.

The Articles of Incorporation

Chapter 1 General Provisions

Article 1 The Company has been founded in accordance with the Company Act and has been named the Orient Semiconductor Electronics, Ltd.

The Company's name in English is Orient Semiconductor Electronics, Ltd.

Article 2 The Company has established its head office in Kaohsiung. If necessary, a branch company or subsidiary may be established domestically or abroad with the resolution of the Chairman according to the laws.

Article 3 The Company's public announcements are duly made in accordance with the Company Act of the ROC, and other applicable laws and regulations.

Chapter 2 Shares

Article 4 The Company's total capital is NT\$20 billion, which is divided into 2 billion shares with the par value of NT\$10 per share. The total number of shares is issued in installments. The unissued shares will be issued in separate issues of common shares and preferred shares, depending on the Company's business needs, out of the unissued shares, 90 million shares are retained for the purpose of the share subscription warrants and the Board of Directors is authorized to resolve the issuance at a suitable time.

Article 4-1 The rights and obligations of the Company's Preferred Shares B and the main conditions of issuance are as follows

- I. Distributions of earnings shall be handled in accordance with the Company's Articles of Incorporation. Earnings to be distributed may be distributed to Class B preferred shares of the year or the quarter and accumulated undistributed dividends. If there are no earnings or if earnings are insufficient to pay the full dividend on Class B preferred shares, distributable earnings shall be first be distributed to Class B preferred shares. Any shortfall in dividends will be made up first with future annual or quarterly earnings.
- II. The annual interest rate of dividends for Class B preferred shares is 2% which is calculated based on the issue price per share and paid in cash. The ex-dividend date of the preferred shares is authorized to be set by the board of directors. The number of dividends issued in the year or in the quarter and the number of dividends received in the year or in the quarter is calculated based on the actual number of days of issuance.
- III. If the Company's proposed distribution of dividends for common stock for the current year or current quarter exceeds the number of dividends on Class B preferred shares, holders of Class B preferred shares will not be entitled to dividends.
- IV. Except for aforementioned dividends, Class B preferred shares cannot be participated in the distribution of earnings or reserves from common stock and other preferred shares.
- V. There is no contractual right to convert Class B preferred shares into common stock.
- VI. Holders of Class B preferred shares do not have voting rights at common stock shareholders meeting nor do they have the voting rights to elect a director (independent directors included); however, holders of Class B preferred shares have voting rights

regarding matters concerning shareholders rights of Class B preferred shares at shareholders meeting of preferred shares.

- VII. The order of the Company's remaining property of Class B preferred shares is distributed to common stock and Class C preferred shares, but each share shall not exceed the issue price plus the number of unpaid dividends payable.
- VIII. Preferred Shares B shall be issued for a period of five years and the preferred Shareholders have no right to request the Company to redeem the preferred shares held by them prior to that. However, the Company may redeem all or part of the preferred shares at the actual issue price, or in any other manner permitted by law, at any time from the day following the third year of the issue. The rights and obligations shall continue under the conditions of the issuance of Preferred Shares B until they are redeemed by the Company. In the year in which Preferred Shares B are to be redeemed, if the Company's Shareholders' Meeting has resolved to issue dividends, the dividends shall be paid up to the date when Preferred Shares B are redeemed, and shall be calculated on the basis of the actual days of holding of shares in that year.
- IX. When the Company issues new shares of common shares by increasing cash capital, the Shareholders of Preferred Shares B have the same preemptive right as the Shareholders of common shares.
- X. Where Preferred Shares B are qualified for an early redemption or after the expiration of the issuance period, if the Company is unable to redeem all or part of Preferred Shares B due to force majeure or reasons not attributable to the Company, the rights of unredeemed preferred shares shall remain in accordance with the conditions of issuance as described in the preceding paragraph until Preferred Shares B are fully redeemed by the Company. Dividends are also calculated at the original annual interest rate and the actual extension period. The rights of Preferred Shares B shall not be violated as stipulated in the Company's Articles of Incorporation.
- XI. Preferred Shares B will not be listed for trading during the issuance period. The Board of Directors is authorized to determine the name, issuance date and specific conditions of issuance of Preferred Shares B in accordance with the Company's Articles of Incorporation, and relevant laws and regulations depending on the market situation and investors' willingness to subscription of shares.

Article 4-2 The rights and obligations of the Company's Preferred Shares C and the main conditions of issuance are as follows:

- I. The Company's earnings distribution is handled in accordance with the Company's Articles of Incorporation. Distributable earnings shall be distributed first to Class B preferred shares in the current year or the current quarter and accumulated undistributed dividends, then dividends shall be distributed to Class C preferred shares in the current year or quarter.
- II. The annual interest rate of dividends for Class C preferred shares is 2% which is calculated based on the issue price per share and paid in cash. The ex-dividend date of dividends of the preferred shares is authorized to be set by the board of directors. The number of dividends issued in the year or in the quarter and the number of dividends received in the year or in the quarter is calculated based on the actual number of days of issuance.
- III. If the proposed dividend for the Company's common stock in the current year or quarter exceeds the dividend amount of Class C preferred shares, the holders of Class C

preferred shares shall be entitled to participate in the distribution until the number of dividends per Class C preferred share is the same as the number of the dividend per common stock.

- IV. The Company has a discretionary power on the dividend distribution of Class C preferred shares. If the Company does not have earnings or insufficient earnings for distribution or if there are other necessary considerations, the Company may resolve to not distribute dividends from Class C preferred shares. Such manner does not constitute an event of default and shareholders may not object. Class C preferred shares are non-cumulative, and their undistributed or under-distributed dividends will not be accumulated in subsequent years or quarters.
- V. Holders of Class C preferred shares may, from the day after the issuance date of five years, be converted into common stock at the ratio of one preferred share to one common stock (conversion ratio 1:1). The rights and obligations (except for conversion restrictions and unlisted shares prescribed by laws and regulations) of the converted common stock from Class C preferred shares are the same as the Company's other issued common stock. Preferred Shares C that have been converted into Common shares prior to the annual or quarterly ex-rights (dividend) date of conversion are entitled to participate in the distribution of Common shares earnings and reserves in the current year or current quarter, but may not participate in dividend distributions of preferred shares in the current year or the current quarter. Preferred Shares C that have been converted into Common shares prior to the annual or quarterly ex-rights (dividend) date of conversion are entitled to participate in the distribution of preferred dividend and reserves in the current year or current quarter, but may not participate in dividend distributions of Common shares and capital surplus in the current year or the current quarter. Preferred dividends and common stock dividends of the same year or quarter are distributed on a non-recurring basis.
- VI. Holders of Class C preferred shares do not have voting rights at common stock shareholders meeting nor do they have the voting rights to elect a director (independent directors included); however, holders of Class C preferred shares have voting rights regarding matters concerning shareholders rights of Class C preferred shares at shareholders meeting of preferred shares.
- VII. Preferred Shares B shall have priority over the common shares and Preferred Shares C in the order of distribution of the Company's remaining property, provided that the amount of each share receives does not exceed the issued price plus the total amount of unpaid dividends payable.
- VIII. There is no expiration date for Class B preferred shares. Holders of Class C preferred shares do not have the right to demand redemption of Class C preferred shares or demand the Company for an early conversion of preferred shares to common stock. However, the Company may redeem all or part of the Class C preferred shares at their original issue price at any time after the expiration of three years from the date of issuance by cash, mandatory conversion of new issue of shares or other methods permitted by laws and regulations. The rights and obligations shall continue under the conditions of the issuance of Class C preferred shares until they are redeemed by the Company. In the year in which Class C preferred shares are to be redeemed, if the Company's shareholders' meeting has resolved to issue dividends, the dividends shall be paid up to the date when Class B preferred shares are redeemed, and shall be calculated

on the basis of the actual number of issuance days in the year.

- IX. Upon the issuance of new shares of common stock by cash capital increase, holders of Class C preferred shares have the same preferred stock options as common stock shareholders.
- X. During the issuance period, Class C preferred shares are not listed for trading. However, where Class C preferred shares are fully or partly converted to common stock, the board of directors are authorized to apply for public trading from the competent authority in accordance with relevant regulations depending on the current situation.

The Board of Directors is authorized to determine the name, issuance date and specific conditions of issuance of Preferred Shares C in accordance with the Company's Articles of Incorporation, and relevant laws and regulations depending on the market situation and investors' willingness to subscription of shares.

Article 5 The Company's shares are all registered. Share certificates shall be affixed with the signatures and personal seals of three or more of the Company's Directors with the serial numbers assigned. In accordance with the laws, it shall be certified by the certifying institutions appointed by the competent authority before issuance. Taiwan Depository and Clearing Corporation may request to integrate and exchange to issue the large par value securities. The Company may deliver the shares through the book-entry system with Non-physical shares according to the laws. The issuance of other securities shall apply the same. The shares issued by the Company may be exempt from printing shares with the registration of the centralized securities depository corporation.

Article 5-1 deleted.

Article 6 The Company shall conduct the shares matters according to the "Regulations Governing the Administration of Shareholder Services of Public Companies" and the relevant laws announced by the competent authority.

Article 7 deleted.

Article 8 deleted.

Article 9 The share transfer registration shall be suspended 60 days prior to the Annual General Shareholders' Meeting, 30 days prior to the Extraordinary Shareholders' Meeting, or within 5 days prior to the date set by the Company for the distribution of dividends, bonus, or other benefits.

Chapter 3 Operations

Article 10 The Company's business is listed as the left:

- (I) IC and various types of the semiconductor's parts and components.
- (II) Various types of PCB for electronic, computer and communication.
- (III) Hardware, software, systems and peripheral equipment for computer and communication products.
- (IV) Research and development, design, manufacture, assembly, processing, testing and after-sales service of the aforesaid products.
- (V) General import and export trade business (except for licensing business).

Article 11 The Company may provide external guarantee business for the companies in the same industry.

Chapter 4 Shareholders' Meeting

Article 12 The Shareholders' Meeting is divided into General Meeting and Extraordinary Meeting. The General Meeting shall be held once a year within 6 months after the end of fiscal year. The Extraordinary Shareholders' Meeting shall be held in accordance with the relevant laws when necessary; the Extraordinary Shareholders' Meeting shall be convened by the Board of Directors

in accordance with the relevant laws when necessary.

- Article 13 The resolution of the Shareholders' Meeting shall, unless otherwise provided by the Company Act, be attended by the Shareholders who represent more than half of the total number of the shares issued, and shall be approved by more than half of voting rights represented by the attending Shareholders.
- Article 14 The Company's shareholders are entitled to one vote for each share in their possession, except preferred shares, which the Articles of Incorporation provides otherwise. However, shares specified under the circumstances under Article 179 of the Company Act are not entitled to any vote.
- Article 15 When a Shareholder is unable to attend the Shareholders' Meeting for reasons, he or she may execute a power of attorney prepared by the Company, and state the scope of delegation to appoint a proxy to attend the Shareholders' Meeting. In addition to the provisions of Article 177 of the Company Act, the method of shareholders' proxy attendance shall be in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authorities.
- Article 16 The resolution of the Shareholders' Meeting shall be included into the meeting minutes, which shall be affixed with the Chairman's signature or personal seal and distributed to all Shareholders within 20 days after the meeting. The distribution of the meeting minutes stated in the preceding paragraph shall be in accordance with Article 183 of the Company Act. The meeting minutes shall record the year, month, date and place of the meeting, the Chairman's name, the resolution method and the essentials of the meeting and its results. The meeting minutes shall be kept together with the sign-in book and the power of attorney in the Company.
- Article 16-1 The Shareholders' Meeting shall be convened by the Board of Director and the Chairman shall chair the meeting. When the Chairman is absent, the Chairman shall appoint one of the Directors to represent. If the Chairman did not appoint, one of the Directors shall be elected as Chairman. If the meeting is convened by a person other than someone from the Board of Directors, such convener shall act as the Chairman. If there are two or more conveners, one of them shall be recommended as Chairman.

Chapter 5 Directors

- Article 17 The Company has set up 5 to 9 Directors, including at least 3 Independent Directors with the 3-year term, who shall be elected among the persons with disposing capacity by the Shareholders' Meeting and shall be re-elected. The elections of Directors shall adopt the candidate nomination system. The nomination acceptance methods for the candidates of the Directors and its announcement shall be subject to the applicable regulations of the Company Act and the Securities and Exchange Act. Independent Directors and Non-Independent Directors shall conduct elections together and calculate the number of elected seats, respectively. However, the total number of registered shares held by the Directors other than Independent Directors shall be subject to the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies" published by the competent authority. For the remuneration of all Directors of the Company, the Board of the Director is authorized to resolve it according to their participation in the Company's operation, the contribution value to the Company and the reference to the standard in the same industry.
- Article 17-1 When the vacancy of the Directors reaches one-thirds, the Board of Director shall hold the Extraordinary Shareholders' Meeting within 60 days to conduct by-election; and the term shall be the remaining period of the current term.

- Article 17-2 The convening of the Company's Board Meeting may be notified by writing, e-mail or fax.
- Article 17-3 The Company may purchase the liability insurance for the Directors and the Supervisors against the indemnification that shall be liable in accordance with the law in the execution of their duties during their term of office in order to reduce and mitigate the risk of material damage to the Company and Shareholders due to errors or negligence. The Board of Directors is authorized to handle the insurance-related matters.
- Article 17-4 The Company shall establish the Audit Committee, and may establish other functional committee. The Audit Committee shall be constructed by all Independent Directors. Its members shall not be less than three persons; one of them shall be the convener; and at least one person shall have the professional in accounting or finance field.
- The Audit Committee shall be responsible for executing the Supervisors' authority stipulated in the Company Act, the Securities and Exchange Act and other laws and shall comply with the relevant laws and the Article of Incorporation.
- Article 18 The Company sets up one Chairman and shall be mutually elected from among the Directors according to law. The Chairman shall represent the Company externally and shall be responsible for all decisions of the Company. If the Chairman is on leave or unable to exercise the duties for certain reasons, the Chairman shall appoint one of the Directors to represent. If the Chairman did not appoint the representative, one of the Directors shall be recommended to represent.
- Article 19 Unless otherwise provided by the Company Act, the resolution of the Board Meeting shall be attended by more than half of the Directors and approved by more than half of the Directors present. When a Director is unable to attend the Board of Directors' meeting for reasons, he or she may conclude the power of attorney that lists the scope of delegation for the meeting to delegate other Directors to attend, but one person shall only be delegated by one person.
- Article 20 All the Company's business shall be submitted to the president for execution after the resolution of the Board of Directors. the Board of Directors shall be responsible for the supervision and evaluation.
- Article 21 deleted.

Chapter 6 Managers and Consultants

- Article 22 The company may set up a manager; his appointment, dismissal and compensation shall be subject to the Article 29 of the Company Act.
- The Company's manager has the authority of managing affairs and signatures within the scope of the delegation stipulated in the Articles of Incorporation or contract.
- Article 23 The Company may employ a number of consultants with the resolution of the Board of Directors.

Chapter 7 Accounting

- Article 24 The Company's fiscal year is from January 1 to December 31 of each year.
- Article 25 At the end of each fiscal year, the Company's Board of Director shall prepare the following reports and shall report to the Annual General Shareholders' Meeting for recognition:
- I. Business report.
 - II. Financial statements.
 - III. Proposal for earnings distribution or deficit compensation.
- Article 26 The Company shall first reserve the amount of the accumulated loss from the profit before tax of the year prior to deducting the compensation of the Employees and remuneration of the Directors. In the event of there being some remaining profit, it shall set aside 10% to 15% for the

compensation of the Employees and not higher than 1% for the remuneration of the Directors. The proportion of the remuneration distribution for the Employees, the Director or the bonus distribution by cash or stock should both be decided in the Board Meeting where at least two-thirds or more of all the members of the Board of Directors should attend and more than half of the attending members should approve the motion and the resolution should be reported in the Shareholders' Meeting as well.

The counterparty of the Employees' compensation with stock or cash may include the Employees of the controlled or subordinate company who shall meet certain conditions.

Article 26-1 According to the Company's annual final accounts, the earnings shall, if any, be first provided for taxation and offset to the accumulated losses, followed by 10% of legal reserve as well as the provision or reverse of the special reserve pursuant to the laws or the regulations of the competent authority; the remaining earnings, if any, adding up the accumulated undistributed earnings in the previous years, shall be proposed by the board of director for the distribution and shall be reported to the shareholders' meeting for resolution.

Earnings are distributed in cash and shall be resolved by the board of directors and reported to the shareholders' meeting as required in Article 228-1 and Article 240 Paragraph 5 of the Company Act.

The Company is situated in the changeable industrial environment and the business life cycle is still in the growing stage. The Company shall take into account the future funds demand and long-term financial plan, as well as meet the demand of cash inflow for shareholders. The distribution of the earnings in the year shall not be less than 10% of the accumulated distributable earnings; however, when the accumulated distributable earnings is less than 1% of paid-in capital, it may not be distributed; in which the cash dividends shall not be less than 10% of the total dividends.

Chapter 8 Supplementary Provisions

Article 27 The Company's total re-investment may not be subject to 40% of the paid-in capital.

Article 28 The organizational regulations and operational regulations for the Company shall be determined by the Board of Directors, separately.

Article 29 The items that are not specified in the Articles of Incorporation shall be subject to the Company Act and the relevant laws.

Article 30 The Company's Article of Incorporation was established on May 27, 1971.

The first amendment was made on August, 8, 1972.

The second amendment was made on March 9, 1974.

The third amendment was made on November 11, 1975.

The fourth amendment was made on May 10, 1977.

The fifth amendment was made on November 25, 1978.

The sixth amendment was made on July 16, 1979.

The seventh amendment was made on May 13, 1980.

The eighth amendment was made on November 5, 1980.

The ninth amendment was made on July 11, 1981.

The tenth amendment was made on January 23, 1982.

The eleventh amendment was made on June 15, 1982.

The twelfth amendment was made on March 14, 1983.

The thirteenth amendment was made on January 25, 1984.

The fourteenth amendment was made on April 21, 1984.

The fifteenth amendment was made on September 13, 1984.

The sixteenth amendment was made on July 1, 1985.
The seventeenth amendment was made on June 26, 1987.
The eighteenth amendment was made on December 12, 1987.
The nineteen amendment was made on May 31, 1988.
The twentieth amendment was made on June 24, 1989.
The twenty-first amendment was made on April 8, 1990.
The twenty-second amendment was made on November 6, 1990.
The twenty-third amendment was made on June 15, 1991.
The twenty-fourth amendment was made on May 30, 1992.
The twenty-fifth amendment was made on May 29, 1993.
The twenty-sixth amendment was made on November 20, 1993.
The twenty-seventh amendment was made on June 11, 1994.
The twenty-eighth amendment was made on September 28, 1994.
The twenty-ninth amendment was made on June 10, 1995.
The thirtieth amendment was made on May 20, 1996.
The thirty-first amendment was made on May 22, 1997.
The thirty-second amendment was made on May 22, 1998.
The thirty-third amendment was made on June 14, 2000.
The thirty-fourth amendment was made on June 19, 2001.
The thirty-fifth amendment was made on June 19, 2002.
The thirty-sixth amendment was made on June 27, 2003.
The thirty-seventh amendment was made on April 28, 2004.
The thirty-eighth amendment was made on June 14, 2005.
The thirty-ninth amendment was made on June 14, 2006.
The fortieth amendment was made on June 21, 2007.
The forty-first amendment was made on June 15, 2010.
The forty-second amendment was made on June 15, 2012.
The forty-third amendment was made on May 6, 2015.
The forty-fourth amendment was made on June 22, 2016.
The forty-fifth amendment was made on June 18, 2019.
The forty-sixth amendment was made on June 18, 2020.
The forty-seventh amendment was made on December 3, 2020.
The forty-eighth amendment was made on July 15, 2021.
The forty-ninth amendment was made on June 9, 2023.

Orient Semiconductor Electronics, Ltd.

Chairman: Yueh-Ming Tung

【Appendix 3】

Orient Semiconductor Electronics, Ltd.
Shareholding Status of All Directors

Base Date: March 31, 2025

Title	Name	Date Elected	Shareholding While Elected			Current Shareholding			Remarks
			Type	Number of Shares	Shareholding Ratio (%) at the time	Type	Number of Shares	Shareholding Ratio (%) at the time	
Chairman	Yueh-Ming Tung	2024.06.07	Common shares	534,739	0.10%	Common shares	534,739	0.10%	
Director	CHIPBOND TECHNOLOGY CORPORATION Representative: Huoo-Wen Gau	2024.06.07	Common shares Preferred Shares C	147,345,498 180,180,000	26.53% 100.00%	Common shares Preferred Shares C	147,345,498 180,180,000	26.30% 100.00%	
Director	Shyh-Wey Lo	2024.06.07	Common shares	0	0.00%	Common shares	0	0.00%	
Independent Director	Chia-Hua Hsu	2024.06.07	Common shares	0	0.00%	Common shares	0	0.00%	
Independent Director	Philip Wei	2024.06.07	Common shares	0	0.00%	Common shares	0	0.00%	
Independent Director	Chi-Cheng Wu	2024.06.07	Common shares	0	0.00%	Common shares	0	0.00%	
Independent Director	Fang-Yu Wen	2024.06.07	Common shares	0	0.00%	Common shares	0	0.00%	
Independent Director	Chien-Hui Hung	2024.06.07	Common shares	0	0.00%	Common shares	0	0.00%	
Total			Common shares Preferred Shares C	147,880,237 180,180,000		Common shares Preferred Shares C	147,880,237 180,180,000		

Total Number of Common Stocks Issued on June 7,2024: 560,308,033 Shares

Total number of privately placed Class C preferred shares as of June 7,2024: 180,180,000 Shares

Total Number of Common Stocks Issued on March 31, 2025 : 560,228,333 Shares

Total number of privately placed Class C preferred shares as of March 31, 2025: 180,180,000 Shares

Note: the minimum shareholdings of all Directors required by law: 23,693,066 Shares,

the number of shares held by all directors as a whole as of March 31, 2025: 328,060,237 Shares

The Company has an Audit Committee, so there is no statutory shareholding for Supervisors.

© The shares held by Independent Directors shall not be counted in the calculation of Directors' shareholdings.

Other description items

Description of the handling of shareholder proposals for this general shareholders' meeting.

Description:

According to Article 172-1, shareholders holding 1% or more of the total issued shares of the Company may submit a proposal in writing to the regular shareholders' meeting.

The Company did not receive any proposal from shareholders during the acceptance period between March 14, 2025 and March 24, 2025.