VIA Labs, Inc.

2026 Annual General Shareholders' Meeting Minutes (Translation)

Time and Date: June 18, 2026 (Thursday) at 9:00 a.m.

Venue: Room D, 2F, Taipei Innovation City Convention Center; No. 223, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City, Taiwan.

Method of Convening the Shareholders' Meeting：Physical Shareholders Meeting

The shareholders present in person and by proxy represented 44,491,287 shares or 63.56% of the total 69,990,000 shares outstanding.

Directors Present: Yun-Ming Shieh (Convener of the Audit Committee), Wei-Hsiung, Yin, Pek Seng Ng, 3 directors attended the Annual General Shareholders' Meeting.

Attendees: Daniel Lin, G.M.
Miller Chen, CFO
Peichi Chen, Counsel
Mei-Wen Chao, CPA of Deloitte & Touche

Chairman: Yun-Ming Shieh, Independent Director Recorder: Milly Chen

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

(II) Chairman's Address: Omitted

(III) Report Items:

1. 2025 Business Report. (Please refer to Attachment 1 and Attachment 3)
2. 2025 Audit Committee's Review Report. (Please refer to Attachment 2)
3. 2025 Compensation Distribution for Employees and Directors.

(1) According to Article 19 of the Articles of Incorporation, if the Company is profitable in the current fiscal year, no less than 5% shall be allocated as employees' compensation (of which shall be allocated no less than 3% for non-executive employees), and no more than 1% shall be allocated as the remuneration for directors. However, the company's accumulated losses shall have been covered before the employee compensation and remuneration for directors are allocated based on the aforementioned proportion.

(2) The Company's pre-tax profit before deducting employees compensation and the remuneration for directors was NT$91,105,321, which was distributed in cash in accordance with the Articles of Incorporation, of which NT$7,800,000 was allocated as employees compensation (including NT$1,950,000 for the manager compensation, NT$234,000 for non-executive employees compensation), representing 8.56% of pre-tax profit, and NT$900,000 was allocated as remuneration for directors, representing 0.99% of pre-tax profit.

(3) The proposal was reviewed by the Remuneration Committee on March 10, 2026 and approved by the Board of Directors on March 11, 2026.

4. 2025 Cash Dividend Distribution:

(1)The Company’s 2025 distributable retained earnings is NT$298,098,514. Considering the use of funds and to prevent capital inflation, it is proposed to distribute cash dividends of NT$0.9 per share (up to February 28, 2026, calculation of the number of outstanding shares), with total amount of NT$62,986,500. Please refer to Attachment 4.

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

(3)The proposal was approved by the Board of Directors on March 11, 2026, it is proposed that the Chairman of Board be authorized to resolve the ex-dividend date, cash dividend distribution date, and if the number of outstanding shares is affected by the change in the company's share capital, and resulting in an adjustment to the payout ratio. The chairman of the Board shall fully authorized by the resolution of the Board of Directors in handling related matters.

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

5. 2025 Directors' Remuneration Report:

(1) The directors' remuneration of the company includes the carriage fee for participating in board meetings, the remuneration of the functional committees, and the directors' remuneration appropriated according to the company's articles of association based on annual profits:

A. The fixed amount of the director's remuneration policy is paid in accordance with the " Remuneration Committee Charter ". In addition to referring to the company's overall operating performance, it also considers individual directors' investment in time, responsibilities, contribution to company performance, future risks, and industry standards, etc.

B. Directors' remuneration policy is stipulated in the "Articles of Incorporation". If the Company is profitable in the current fiscal year, the board of directors may allocate no more than 1% as directors' remuneration. The board of directors shall make a resolution and submit a report to the shareholders' meeting on an annual basis in accordance with the articles of association.

Please refer to Attachment 5.

(2) The proposal was reviewed by the Remuneration Committee on March 10, 2026 and approved by the Board of Directors on March 11, 2026.

(IV) Matters for Ratification

Ratification Proposal 1 Proposed by the Board of Directors

Proposal: Adoption of 2025 Business Report and Financial Statements.

Explanation: The 2025 business report and financial statements have been approved by the Board of Directors on March 11, 2026, among which the financial statements were certified by CPA Pan-Fa Wang and CPA Chin-Chuan Shih of Deloitte & Touche. They believed that the financial statements presented fairly the financial position, business achievements and cash flows as at December 31, 2025, and issued an audit report with unqualified opinion, which is submitted to the Audit Committee to be audited together with the business report. Please refer to Attachment 1 and Attachment 3.

Resolution: Voting results: Shares represented at the time of voting: 44,491,287

Voting Results including votes casted electronically	**% of the total represented share present**
Votes in favor：43,771,019 Votes	98.38%
Votes against：19,251 Votes	0.04%
Votes invalid：0 Votes	0.00%
Votes abstained：701,017 Votes	1.58%

That above proposal was approved and adopted.

Ratification Proposal 2 Proposed by the Board of Directors

Proposal: Adoption of 2025 Retained Earnings Distribution.

Explanation: Please refer to Attachment 4 "2025 Retained Earnings Distribution". The proposal was reviewed by the Audit Committee and approved by the Board of Directors.

Resolution: Voting results: Shares represented at the time of voting: 44,491,287

Voting Results including votes casted electronically	**% of the total represented share present**
Votes in favor：43,787,219 Votes	98.42%
Votes against：19,251 Votes	0.04%
Votes invalid：0 Votes	0.00%
Votes abstained：684,817 Votes	1.54%

That above proposal was approved and adopted.

(V) Extraordinary Motions

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

(VI) Adjournment

No inquiries were raised by shareholders at the Shareholders' Meeting.

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

Attachment 1

VIA Labs, Inc.
2025 Business Report

It is often said that a rising tide lifts all boats. However, 2025 proved that a tide made of AI capital can also create a powerful undertow for the rest of the technology sector. We witnessed the historic restructuring of industry giants and widespread workforce reductions across our peers. Also, while AI PC's have been widely available since 2023, the "killer apps" remain elusive for the average user. There were record-breaking investments in data center projects and AI infrastructure, but those same investments have triggered a global DRAM crunch that's forecasted to hurt overall demand for consumer devices while driving up costs in 2026.

For VIA Labs, 2025 was marked by volatile U.S. trade policies, including higher tariffs on major partners, which contributed to market uncertainty and heightened financial volatility. We experienced a strong “hangover effect” from a surge of orders in Q1, which heavily impacted customer NPI cycles. Rather than ramping our next-generation silicon which brought new functionality and higher ASPs, several confirmed projects were delayed, and the lifecycle of older models were extended. In addition, domestic Chinese chip suppliers continued to exert pricing pressure through state-sponsored support, creating a new price floor for commodity segments. VIA Labs remained focused on its core business, steadily expanding its high-speed connectivity and USB Type-C portfolio across diverse applications, while strengthening product differentiation and maintaining technological leadership. Despite the macroeconomic challenges, VLI's total revenue still reached approximately NT$1.55 billion.

The Company further strengthened strategic partnerships with leading technology firms in the United States and Japan and launched its first industrial-grade products to enter new challenging but highly profitable markets. This year, we will continue introducing new USB-related products and investing in long-term R&D to enhance competitiveness, optimize resources, and support sustainable growth, delivering value to our shareholders and employees.

2025 Business Report

Company’s consolidated operating income in 2025 was NT$1,550,110,000, with net profit attributable to the owner of the parent company of NT$77,635,000 and EPS of NT$1.11 based on the weighted average number of outstanding shares of 69,871 thousand.

<table>
<tr><th colspan="3">Items</th><th>2025</th><th>2024</th></tr>
<tr><td rowspan="3">Financial income and expenditure</td><td colspan="2">Operating revenue (NT$thousand)</td><td>1,550,110</td><td>1,700,310</td></tr>
<tr><td colspan="2">Gross profit (NT$thousand)</td><td>751,776</td><td>850,957</td></tr>
<tr><td colspan="2">Net income attributable to owners of the Company (NT$thousand)</td><td>77,635</td><td>157,248</td></tr>
<tr><td rowspan="6">Profitability</td><td colspan="2">Return on assets (%)</td><td>1.55</td><td>4.19</td></tr>
<tr><td colspan="2">Return on equity (%)</td><td>1.88</td><td>5.29</td></tr>
<tr><td rowspan="2">Percentage of paid-in capital (%)</td><td>Operating Income</td><td>(15.67)</td><td>2.10</td></tr>
<tr><td>Pre-tax profit</td><td>8.62</td><td>25.79</td></tr>
<tr><td colspan="2">Net profit margin (%)</td><td>3.53</td><td>8.95</td></tr>
<tr><td colspan="2">Earnings per share (NT$)</td><td>1.11</td><td>2.26</td></tr>
</table>

Note: The paid-in capital at the end of 2025 is including the capital received in advance of NT$1,135 thousand.

2026 Business Plan

In 2025, VIA Labs successfully pivoted from defending legacy market share to capturing higher-value frontiers through volume shipments of USB4 products in commercial platforms and the successful lock-in of VIA Labs proprietary technology, which will ensure a multi-year revenue tailwind. Instead of running a race to the bottom, VIA Labs executed a disciplined dual-track strategy. We focused R&D on advancing our core connectivity roadmap of off-the-shelf products while simultaneously delivering semi-custom solutions for our most strategic partners. Investments in sustaining innovation also serve to deepen our competitive moats.

VLI is dedicated to delivering practical and professional IC solutions centered around USB, DisplayPort, and HDMI. All major OS and silicon platform vendors including Apple, Intel, AMD, and Qualcomm offer support for all three. Our USB4 product portfolio has the highest ASP of VIA Labs solutions, and USB4 has become a standard feature in a many laptops, tablets, hand-held gaming PCs, and even desktops.

The latest USB4 V2 specification, which supports a maximum transfer speed of 80Gbps, is expected to reach broad market adoption in two to three years, and VLI is also working on solutions.

Looking forward to the new year, VLI shoulders the expectations of shareholders. Our objective is to continue to lead VLI's employees to observe discipline, implement the core values of VLI, execute the technology roadmap, and continue to generate revenue. We remain committed to providing top-notch products and services to our customers, collaborating with them to pursue growth and profitability.

Chairman: Wen-Chi Chen CEO: Jyh-Fong Lin Chief Accountant Hung-Wen Chen

March 11, 2026

Attachment 2

VIA Labs, Inc.
Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 business report, financial statements and table of earnings distribution, among which the financial statements were certified by Deloitte & Touche, and issued an audit report with unqualified opinion. The above-mentioned business report, financial statements and table of earnings distribution are approved by the Audit Committee, and it is considered that there is no disagreement. According to relevant requirements of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To

VIA Labs, Inc. 2026 Annual General Shareholders Meeting

Chairman of the Audit Committee: Yun-Ming Hsieh

March 11, 2026

Attachment 3

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
VIA Labs, Inc.

Opinion

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

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter of the consolidated financial statements for the year ended December 31, 2025 is stated as follows:

Revenue Recognition

Revenue from the sale of goods is recognized when significant risks and control are transferred to the customers. Technical service revenue is recognized when performance obligations of services are fulfilled and the amount of revenue can be reasonably measured. The revenue from specific customers accounted for 43% of operating revenue in 2025, which is material to the consolidated financial statements. Therefore, we identified the recognition of revenue from the specific customers was deemed to be a key audit matter.

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

We understanded and tested the effectiveness of the design and implementation of the main internal controls regarding the authenticity of revenue from specific customers. We also conducted sampling and confirmation procedures for the full-year sales revenue of these customers to test the authenticity of sales to these customers.

Other Matter

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Pan-Fa, Wang and Chin-Chuan Shih.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 11, 2026

<u>*Notice to Readers*</u>

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

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

VIA LABS, INC. AND SUBSIDIARIES

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

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	$ 998,203	26	$ 1,217,459	32
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	99,772	2	-	-
Financial assets at amortized cost - current (Notes 4 and 9)	38,000	1	430,000	11
Accounts receivable, net (Notes 4, 10 and 31)	180,589	5	178,036	5
Other receivables (Notes 4 and 10)	8,538	-	8,638	-
Inventories (Notes 4, 5 and 11)	200,799	5	133,753	4
Current tax assets (Notes 4 and 25)	3,162	-	-	-
Other current assets (Note 16)	39,107	1	10,506	-
Total current assets	1,568,170	40	1,978,392	52
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	188,529	5	241,495	6
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	1,318,557	34	959,939	25
Financial assets at amortized cost - non-current (Notes 4 and 9)	292,528	8	262,464	7
Property, plant and equipment (Notes 4, 13 and 31)	99,165	3	106,592	3
Right-of-use assets (Notes 4 and 14)	14,811	-	29,222	1
Intangible assets (Notes 4 and 15)	86,784	2	115,595	3
Deferred tax assets (Notes 4 and 25)	91,094	2	93,288	3
Other financial assets - non-current (Notes 16 and 32)	146,000	4	1,000	-
Other non-current assets - others (Note 16)	72,097	2	224	-
Total non-current assets	2,309,565	60	1,809,819	48
TOTAL	$ 3,877,735	100	$ 3,788,211	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term bills payable (Note 17)	$ 234,131	6	$ 209,993	6
Notes and accounts payable (Notes 18 and 31)	135,433	4	77,230	2
Other payables (Notes 19 and 31)	429,689	11	509,009	13
Current tax liabilities (Notes 4 and 25)	26,086	1	24,304	1
Provisions - current (Notes 4 and 20)	6,642	-	7,377	-
Lease liabilities - current (Notes 4, 14 and 31)	14,553	-	14,430	-
Other current liabilities (Note 19)	9,041	-	13,302	-
Total current liabilities	855,575	22	855,645	22
NON-CURRENT LIABILITIES				
Long-term borrowings (Note 17)	76,467	2	-	-
Deferred tax liabilities (Notes 4 and 25)	26,862	1	9,334	-
Lease liabilities - non-current (Notes 4, 14 and 31)	460	-	15,087	1
Net defined benefit liabilities (Notes 4 and 21)	5,096	-	4,550	-
Total non-current liabilities	108,885	3	28,971	1
Total liabilities	964,460	25	884,616	23
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 22)				
Share capital	698,810	18	697,260	18
Capital collected in advance	1,135	-	882	-
Capital surplus	1,598,588	41	1,581,469	42
Retained earnings				
Legal reserve	262,848	7	247,237	7
Special reserve	75,458	2	28,865	1
Unappropriated earnings	241,766	6	352,472	9
Other equity	(11,402)	-	(75,458)	(2)
Total equity attributable to owners of the Company	2,867,203	74	2,832,727	75
NON-CONTROLLING INTERESTS	46,072	1	70,868	2
Total equity	2,913,275	75	2,903,595	77
TOTAL	$ 3,877,735	100	$ 3,788,211	100

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

VIA LABS, INC. AND SUBSIDIARIES

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

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 23 and 31)	$ 1,550,110	100	$ 1,700,310	100
OPERATING COSTS (Notes 11, 24 and 31)	798,334	51	849,353	50
GROSS PROFIT	751,776	49	850,957	50
OPERATING EXPENSES (Notes 24 and 31)				
Selling and marketing expenses	48,541	3	66,931	4
General and administrative expenses	118,354	8	91,014	5
Research and development expenses	694,478	45	678,377	40
Total operating expenses	861,373	56	836,322	49
(LOSS) PROFIT FROM OPERATIONS	(109,597)	(7)	14,635	1
NON-OPERATING INCOME AND EXPENSES (Notes 24 and 31)				
Interest income	31,322	2	38,511	2
Other income	43,389	3	20,020	1
Other gains and losses	100,924	6	110,161	7
Finance costs	(5,742)	-	(3,403)	-
Total non-operating income and expenses	169,893	11	165,289	10
PROFIT BEFORE INCOME TAX	60,296	4	179,924	11
INCOME TAX EXPENSE (Notes 4 and 25)	(5,510)	-	(27,689)	(2)
NET PROFIT FOR THE YEAR	54,786	4	152,235	9
OTHER COMPREHENSIVE INCOME AND LOSS (Notes 21, 22 and 25)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans	(506)	-	(1,359)	-
Unrealized gain or loss on investments in equity instruments at fair value through other comprehensive income	84,055	5	(72,050)	(4)
Income tax relating to items that will not be reclassified subsequently to profit or loss	(16,710)	(1)	20,401	1
Items that may be reclassified subsequently to profit or loss				

(Continued)

VIA LABS, INC. AND SUBSIDIARIES

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

	2025		2024	
	Amount	%	Amount	%
Exchange differences on translating foreign operations	(5,135)	-	8,124	-
Other comprehensive income or loss for the year, net of income tax	61,704	4	(44,884)	(3)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 116,490	8	$ 107,351	6
NET PROFIT (LOSS) ATTRIBUTABLE TO:				
Owners of the Company	$ 77,635	5	$ 157,248	9
Non-controlling interests	(22,849)	(1)	(5,013)	-
	$ 54,786	4	$ 152,235	9
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	$ 141,286	9	$ 109,410	6
Non-controlling interests	(24,796)	(1)	(2,059)	-
	$ 116,490	8	$ 107,351	6
EARNINGS PER SHARE (Note 26)				
From continuing operations				
Basic	$ 1.11		$ 2.26	
Diluted	$ 1.10		$ 2.23	

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

VIA LABS, INC. AND SUBSIDIARIES

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

	Equity Attributable to Owners of the Company										
				Retained Earnings			Other Equity				
	Share Capital	Capital Collected in Advance	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	Exchange Differences on Translating Foreign Operations	Total Equity Attributable to Owners of the Company	Non-Controlling Interests	Total Equity
BALANCE ON JANUARY 1, 2024	$ 690,740	$ 5,191	$ 1,576,268	$ 229,194	$ 27,628	$ 354,629	$ (28,866)	$ 105	$ 2,854,889	$ -	$ 2,854,889
Appropriation of 2023 earnings											
Legal reserve	-	-	-	18,043	-	(18,043)	-	-	-	-	-
Special reserve	-	-	-	-	1,237	(1,237)	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(138,984)	-	-	(138,984)	-	(138,984)
Transaction of share-based payment (Note 27)	-	-	354	-	-	-	-	-	354	-	354
Issuance of stock from exercise of employee share options	6,520	(4,309)	4,847	-	-	-	-	-	7,058	-	7,058
Net profit (loss) for the year ended December 31, 2024	-	-	-	-	-	157,248	-	-	157,248	(5,013)	152,235
Other comprehensive income or loss for the year ended December 31, 2024	-	-	-	-	-	(1,141)	(51,867)	5,170	(47,838)	2,954	(44,884)
Total comprehensive income or loss for the year ended December 31, 2024	-	-	-	-	-	156,107	(51,867)	5,170	109,410	(2,059)	107,351
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	72,927	72,927
BALANCE ON DECEMBER 31, 2024	697,260	882	1,581,469	247,237	28,865	352,472	(80,733)	5,275	2,832,727	70,868	2,903,595
Appropriation of 2024 earnings											
Legal reserve	-	-	-	15,611	-	(15,611)	-	-	-	-	-
Special reserve	-	-	-	-	46,593	(46,593)	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(125,732)	-	-	(125,732)	-	(125,732)
Transaction of share-based payment (Note 27)	-	-	15,992	-	-	-	-	-	15,992	-	15,992
Issuance of stock from exercise of employee share options	1,550	253	1,127	-	-	-	-	-	2,930	-	2,930
Net profit (loss) for the year ended December 31, 2025	-	-	-	-	-	77,635	-	-	77,635	(22,849)	54,786
Other comprehensive income or loss for the year ended December 31, 2025	-	-	-	-	-	(405)	67,244	(3,188)	63,651	(1,947)	61,704
Total comprehensive income or loss for the year ended December 31, 2025	-	-	-	-	-	77,230	67,244	(3,188)	141,286	(24,796)	116,490
BALANCE ON DECEMBER 31, 2025	$ 698,810	$ 1,135	$ 1,598,588	$ 262,848	$ 75,458	$ 241,766	$ (13,489)	$ 2,087	$ 2,867,203	$ 46,072	$ 2,913,275

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

VIA LABS, INC. AND SUBSIDIARIES

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

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 60,296	$ 179,924
Adjustments for:		
Depreciation expense	89,415	90,248
Amortization expense	79,527	93,961
Net gain on fair value changes of financial assets at fair value through profit or loss	(106,393)	(63,582)
Finance costs	5,742	3,403
Interest income	(31,322)	(38,511)
Dividend income	(43,389)	(20,020)
Compensation costs of employee share options	15,992	354
Gain on lease modification	-	(67)
Changes in operating assets and liabilities		
Accounts receivable	(2,553)	24,604
Inventories	(67,046)	179,618
Other current assets	(28,601)	223
Notes and accounts payable	58,203	(74,435)
Other payables	(15,067)	65,659
Provisions	(735)	(1,161)
Other current liabilities	(4,261)	(1,673)
Net defined benefit liabilities	40	54
Cash generated from operations	9,848	438,599
Interest received	31,658	33,620
Dividends received	43,389	20,020
Interest paid	(5,680)	(3,403)
Income tax paid	(3,878)	(54,614)
Net cash generated from operating activities	75,337	434,222
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(274,563)	(253,951)
Purchase of financial assets at amortized cost	(30,300)	(382,600)
Proceeds from sale of financial assets at amortized cost	392,000	-
Proceeds from sale of financial assets at fair value through profit or loss	59,587	-
Payments for property, plant and equipment	(65,598)	(65,940)
Proceeds from disposal of property, plant and equipment	-	4
Refundable deposits paid	(83)	(223)
Payments for intangible assets	(187,248)	(84,234)
Increase in other financial assets	(145,000)	-
Decrease in other financial assets	-	36,846
Net cash used in investing activities	(251,205)	(750,098)

(Continued)

VIA LABS, INC. AND SUBSIDIARIES

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

	2025	2024
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term bills payable	886,161	209,993
Repayments of short-term bills payable	(862,023)	-
Proceeds from long-term borrowings	76,467	-
Repayment of the principal portion of lease liabilities	(14,446)	(15,079)
Dividends paid	(125,732)	(138,984)
Proceeds from exercise of employee share options	2,930	7,058
Change in non-controlling interests	-	72,927
Net cash (used in) generated from financing activities	(36,643)	135,915
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	(6,745)	8,035
NET DECREASE IN CASH AND CASH EQUIVALENTS	(219,256)	(171,926)
CASH AND CASH EQUIVALENTS, BEGINNING OF THE YEAR	1,217,459	1,389,385
CASH AND CASH EQUIVALENTS, END OF THE YEAR	$ 998,203	$ 1,217,459

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

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
VIA Labs, Inc.

Opinion

We have audited the accompanying parent company only financial statements of VIA Labs, Inc. (the "Company"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the "parent company only financial statements").

In our opinion, the parent company only financial statements present fairly, in all material respects, the accompanying parent company only financial position of the Company as of December 31, 2025 and 2024, 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 the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter of the parent company only financial statements for the year ended December 31, 2025 is stated as follows:

<u>Revenue Recognition</u>

Revenue from the sale of goods is recognized when significant risks and control are transferred to the customers. Technical service revenue is recognized when performance obligations of services are fulfilled, and the amount of revenue can be reasonably measured. The revenue from specific customers accounted for 43% of operating revenue in 2025, which is material to the parent company only financial statements. Therefore, we identified the recognition of revenue from the specific customers was deemed to be a key audit matter.

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

We understanded and tested the effectiveness of the design and implementation of the main internal controls regarding the authenticity of revenue from specific customers. We also conducted sampling and confirmation procedures for the full-year sales revenue of these customers to test the authenticity of sales to these customers.

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

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

In preparing the 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 management and the audit committee, are responsible for overseeing the Company’s financial reporting process.

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Pan-Fa, Wang and Chin-Chuan Shih.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 11, 2026

Notice to Readers

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

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

VIA LABS, INC.

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

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	$ 917,626	24	$ 1,044,397	28
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	99,772	3	-	-
Financial assets at amortized cost - current (Notes 4 and 9)	38,000	1	430,000	12
Accounts receivable (Notes 4, 10 and 31)	174,270	5	180,428	5
Other receivables (Notes 4 and 10)	8,538	-	8,638	-
Current tax assets (Notes 4 and 25)	3,162	-	-	-
Inventories (Notes 4, 5 and 11)	188,796	5	130,269	3
Other current assets (Note 16)	8,650	-	9,246	-
Total current assets	1,438,814	38	1,802,978	48
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	188,529	5	241,495	6
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	1,318,557	35	959,939	26
Financial assets at amortized cost - non-current (Notes 4 and 9)	292,528	8	262,464	7
Investments accounted for using the equity method (Notes 4 and 12)	87,476	2	116,254	3
Property, plant and equipment (Notes 4, 13 and 31)	71,675	2	101,891	3
Right-of-use assets (Notes 4 and 14)	13,621	1	27,241	1
Intangible assets (Notes 4 and 15)	49,440	1	114,266	3
Deferred tax assets (Notes 4 and 25)	91,094	3	93,288	3
Other financial assets - non-current (Notes 16 and 32)	146,000	4	1,000	-
Other non-current assets (Note 16)	45,000	1	1	-
Total non-current assets	2,303,920	62	1,917,839	52
TOTAL	$ 3,742,734	100	$ 3,720,817	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term bills payable (Note 17)	$ 234,131	6	$ 209,993	6
Notes and accounts payable (Notes 18 and 31)	123,977	3	76,886	2
Other payables (Notes 19 and 31)	430,007	12	514,749	14
Current tax liabilities (Notes 4 and 25)	26,061	1	24,304	1
Provisions - current (Notes 4 and 20)	6,642	-	7,377	-
Lease liabilities - current (Notes 4, 14 and 31)	13,972	-	13,753	-
Other current liabilities (Note 19)	8,783	-	13,305	-
Total current liabilities	843,573	22	860,367	23
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Notes 4 and 25)	26,862	1	9,334	-
Lease liabilities - non-current (Notes 4, 14 and 31)	-	-	13,839	1
Net defined benefit liabilities (Notes 4 and 21)	5,096	-	4,550	-
Total non-current liabilities	31,958	1	27,723	1
Total liabilities	875,531	23	888,090	24
EQUITY (Note 22)				
Share capital	698,810	19	697,260	19
Capital collected in advance	1,135	-	882	-
Capital surplus	1,598,588	43	1,581,469	42
Retained earnings				
Legal reserve	262,848	7	247,237	7
Special reserve	75,458	2	28,865	1
Unappropriated earnings	241,766	6	352,472	9
Other equity	(11,402)	-	(75,458)	(2)
Total equity	2,867,203	77	2,832,727	76
TOTAL	$ 3,742,734	100	$ 3,720,817	100

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

VIA LABS, INC.

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

	2025		2024	
	Amount	**%**	**Amount**	**%**
OPERATING REVENUE (Notes 4, 23 and 31)	$ 1,526,108	100	$ 1,703,280	100
OPERATING COSTS (Notes 11, 24 and 31)	(780,664)	(51)	(852,322)	(50)
UNREALIZED GAINS FROM SALES WITH SUBSIDIARY	(248)	-	(202)	-
REALIZED GAINS FROM SALES WITH SUBSIDIARY	202	-	-	-
GROSS PROFIT	745,398	49	850,756	50
OPERATING EXPENSES (Notes 24 and 31)				
Selling and marketing expenses	(44,336)	(3)	(65,436)	(4)
General and administrative expenses	(73,486)	(5)	(81,200)	(5)
Research and development expenses	(690,355)	(45)	(680,914)	(40)
Total operating expenses	(808,177)	(53)	(827,550)	(49)
(LOSS) PROFIT FROM OPERATIONS	(62,779)	(4)	23,206	1
NON-OPERATING INCOME AND EXPENSES (Notes 24 and 31)				
Interest income	31,235	2	38,290	2
Other income	43,389	3	20,020	1
Other gains and losses	101,159	6	109,734	7
Finance costs	(5,056)	-	(3,314)	-
Share of profit or loss of subsidiaries	(25,544)	(2)	(3,820)	-
Total non-operating income and expenses	145,183	9	160,910	10
PROFIT BEFORE INCOME TAX	82,404	5	184,116	11
INCOME TAX EXPENSE (Notes 4 and 25)	(4,769)	-	(26,868)	(2)
NET PROFIT FOR THE YEAR	77,635	5	157,248	9
OTHER COMPREHENSIVE INCOME AND LOSS (Notes 21, 22 and 25)				
Items that will not be reclassified subsequently to profit or loss				

(Continued)

VIA LABS, INC.

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

	2025		2024	
	Amount	**%**	**Amount**	**%**
Remeasurement of defined benefit plans	(506)	-	(1,359)	-
Unrealized gain or loss on investments in equity instruments at fair value through other comprehensive income	84,055	5	(72,050)	(4)
Income tax related to items that will not be reclassified subsequently to profit or loss	(16,710)	(1)	20,401	1
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translating foreign operations	(3,188)	-	5,170	-
Other comprehensive income or loss for the year, net of income tax	63,651	4	(47,838)	(3)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 141,286	9	$ 109,410	6
EARNINGS PER SHARE (Note 26)				
From continuing operations				
Basic	$ 1.11		$ 2.26	
Diluted	$ 1.10		$ 2.23	

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

VIA LABS, INC.

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

				Retained Earnings			Other Equity		
	Share Capital	Capital Collected in Advance	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Unrealized Loss on Financial Assets at Fair Value Through Other Comprehensive Income	Exchange Differences on Translating Foreign Operations	Total Equity
BALANCE ON JANUARY 1, 2024	$ 690,740	$ 5,191	$ 1,576,268	$ 229,194	$ 27,628	$ 354,629	$ (28,866)	$ 105	$ 2,854,889
Appropriation of 2023 earnings									
Legal reserve	-	-	-	18,043	-	(18,043)	-	-	-
Special reserve	-	-	-	-	1,237	(1,237)	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(138,984)	-	-	(138,984)
Transaction of share-based payment (Note 27)	-	-	354	-	-	-	-	-	354
Issuance of new ordinary shares under employee share options	6,520	(4,309)	4,847	-	-	-	-	-	7,058
Net profit for the year ended December 31, 2024	-	-	-	-	-	157,248	-	-	157,248
Other comprehensive income or loss for the year ended December 31, 2024	-	-	-	-	-	(1,141)	(51,867)	5,170	(47,838)
Total comprehensive income or loss for the year ended December 31, 2024	-	-	-	-	-	156,107	(51,867)	5,170	109,410
BALANCE ON DECEMBER 31, 2024	697,260	882	1,581,469	247,237	28,865	352,472	(80,733)	5,275	2,832,727
Appropriation of 2024 earnings									
Legal reserve	-	-	-	15,611	-	(15,611)	-	-	-
Special reserve	-	-	-	-	46,593	(46,593)	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(125,732)	-	-	(125,732)
Transaction of share-based payment (Note 27)	-	-	15,992	-	-	-	-	-	15,992
Issuance of new ordinary shares under employee share options	1,550	253	1,127	-	-	-	-	-	2,930
Net profit for the year ended December 31, 2025	-	-	-	-	-	77,635	-	-	77,635
Other comprehensive income or loss for the year ended December 31, 2025	-	-	-	-	-	(405)	67,244	(3,188)	63,651
Total comprehensive income or loss for the year ended December 31, 2025	-	-	-	-	-	77,230	67,244	(3,188)	141,286
BALANCE ON DECEMBER 31, 2025	$ 698,810	$ 1,135	$ 1,598,588	$ 262,848	$ 75,458	$ 241,766	$ (13,489)	$ 2,087	$ 2,867,203

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

VIA LABS, INC.

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

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 82,404	$ 184,116
Adjustments for:		
Depreciation expense	85,372	89,227
Amortization expense	78,153	91,625
Net gain on fair value changes of financial assets at fair value through profit or loss	(106,393)	(63,582)
Finance costs	5,056	3,314
Interest income	(31,235)	(38,290)
Dividend income	(43,389)	(20,020)
Compensation costs of employee share options	15,992	354
Share of loss of subsidiaries	25,544	3,820
Unrealized gains from sales with subsidiary	46	202
Changes in operating assets and liabilities		
Accounts receivable	6,158	22,212
Inventories	(58,527)	183,102
Other current assets	596	539
Notes and accounts payable	47,091	(74,779)
Other payables	(20,489)	63,462
Provisions	(735)	(1,161)
Other current liabilities	(4,522)	(1,784)
Net defined benefit liabilities	40	54
Cash generated from operations	81,162	442,411
Interest received	31,571	33,399
Dividend income	43,389	20,020
Interest paid	(4,994)	(3,314)
Income tax paid	(3,162)	(53,776)
Net cash generated from operating activities	147,966	438,740
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(274,563)	(253,951)
Purchase of financial assets at amortized cost	(30,300)	(382,600)
Proceeds from sale of financial assets at amortized cost	392,000	-
Proceeds from sale of financial assets at fair value through profit or loss	59,587	-
Purchase of long-term equity investments using the equity method	-	(89,133)
Payments for property, plant and equipment	(40,271)	(61,007)
Decrease in refundable deposits	1	-
Payments for intangible assets	(123,907)	(82,893)
Increase in other financial assets	(145,000)	-
Decrease in other financial assets	-	36,846
Net cash used in investing activities	(162,453)	(832,738)

(Continued)

VIA LABS, INC.

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

	2025	**2024**
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term bills payable	886,161	209,993
Repayments of short-term bills payable	(862,023)	-
Repayment of the principal portion of lease liabilities	(13,620)	(14,560)
Dividends paid	(125,732)	(138,984)
Proceeds from exercise of employee share options	2,930	7,058
Net cash (used in) generated from financing activities	(112,284)	63,507
NET DECREASE IN CASH AND CASH EQUIVALENTS	(126,771)	(330,491)
CASH AND CASH EQUIVALENTS, BEGINNING OF THE YEAR	1,044,397	1,374,888
CASH AND CASH EQUIVALENTS, END OF THE YEAR	$ 917,626	$ 1,044,397

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

Attachment 4

VIA Labs, Inc.
2025 Table of Earnings Distribution

NT$

Items	Amount	
Retained earnings at the beginning of the period		164,534,590
Add: Net income	77,636,083	
Less: Remeasurements of defined benefit plans recognized in retained earnings	(404,896)	
Net income plus items other than net income are included in the amount of undistributed surplus for the current year		77,231,187
Less: Legal reserve (10%)		(7,723,119)
Add: Reversal of special reserve		64,055,856
Distributable earnings		298,098,514
Distribution items:		
Less: Cash dividend (NT$0.9 per share)		(62,986,500)
Retained earnings at the end of the period		235,112,014

Chairman: Wen-Chi Chen CEO: Jyh-Fong Lin Chief Accountant Hung-Wen Chen

Attachment 5

VIA Labs, Inc.
Remuneration of Directors

December 31, 2025 Unit: NT$ thousands；%

Title	Name	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Relevant Remuneration Received by Directors Who are Also Employees								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)		Remuneration from ventures other than subsidiaries or from the parent company
		Base Compensation (A)		Severance Pay (B)		Directors Compensation(C)		Allowances (D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)						
		The company	All companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company		Companies in the consolidated financial statements		The company	Companies in the consolidated financial statements	
																Cash	Stock	Cash	Stock			
Chairman	Wen-Chi Chen	0	0	0	0	0	0	0	0	$ 0 0%	$ 0 0%	0	0	0	0	0	0	0	0	$ 0 0%	$ 0 0%	0
Director	Cher Wang	0	0	0	0	0	0	0	0	$ 0 0%	$ 0 0%	0	0	0	0	0	0	0	0	$ 0 0%	$ 0 0%	0
	VIA Technologies, Inc. Representative: Tzumu Lin	0	0	0	0	0	0	0	0	$ 0 0%	$ 0 0%	0	0	0	0	0	0	0	0	$ 0 0%	$ 0 0%	0
	VIA Technologies, Inc. Representative: Chu-Wan Chen	0	0	0	0	0	0	0	0	$ 0 0%	$ 0 0%	0	0	0	0	0	0	0	0	$ 0 0%	$ 0 0%	18,411
Independent Director	Yun-Ming Shieh	300	300	0	0	300	300	80	80	$ 680 0.88%	$ 680 0.88%	0	0	0	0	0	0	0	0	$ 680 0.88%	$ 680 0.88%	0
	Wei-Hsiung Yin	300	300	0	0	300	300	80	80	$ 680 0.88%	$ 680 0.88%	0	0	0	0	0	0	0	0	$ 680 0.88%	$ 680 0.88%	0
	Pek-Seng Ng	300	300	0	0	300	300	70	70	$ 670 0.86%	$ 670 0.86%	0	0	0	0	0	0	0	0	$ 670 0.86%	$ 670 0.86%	0

1. The independent directors' remuneration of the company includes the carriage fee for participating in board meetings, the fixed remuneration of the functional committees, and the directors' remuneration appropriated according to the company's articles of association based on annual profits。The aforementioned fixed amount of remuneration is based on the company's remuneration committee with reference to industry standards and individual independence. The directors put forward suggestions after investing time, responsibilities, and other factors, and approved by the board of directors.

2.Remuneration paid to Corporation directors by all companies included in financial statements for services (such as nonemployee consultants and others) other than disclosed in the table above: None

Note1: Compensation information disclosed in this statement differs from the concept of income under the Income Tax Act. This statement is intended to provide information disclosure and not tax-related information。