



**MACRONIX  
INTERNATIONAL Co., LTD.**

# **2026 Annual Shareholders' Meeting Handbook**

**(English Translation)**

May 27, 2026

Location: Lakeshore Hotel Hsinchu Leith Castle B1

(No. 773, Ming-Hu Road, Hsinchu)

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*THIS IS A TRANSLATION OF THE AGENDA FOR THE 2026 ANNUAL SHAREHOLDERS' MEETING OF MACRONIX INTERNATIONAL CO., LTD. THE TRANSLATION IS FOR REFERENCE ONLY. IF THERE IS ANY DISCREPANCY BETWEEN THE ENGLISH VERSION AND CHINESE VERSION, THE CHINESE VERSION SHALL PREVAIL.*

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**Macronix International Co., Ltd.**  
**2026 Annual Shareholders' Meeting Procedure**

- 1. Announcement of Meeting to Order**
- 2. Chairman's Remarks**
- 3. Reports**
- 4. Ratification and Discussion**
- 5. Others and Motions**
- 6. Meeting Adjourned**

*Remarks: Voting Method/Sequence:*

*(Except for those proposals deemed adopted or resolved with no objection after the Chairman's consultation, the Chairman may hold certain and/or all of such proposals until the timing designated by the Chairman before the end of all agenda hereunder.)*

# **Macronix International Co., Ltd.**

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

Date: 9:00 a.m., May 27, 2026

Location: Lakeshore Hotel Hsinchu Leith Castle B1  
(No. 773, Ming-Hu Road, Hsinchu)

Method: In person

Attendants: All shareholders present in person or by proxy

Chairman: Chairman of the Board of Directors, Miin Wu

I. Chairman's Remarks

II. Reports

1. The 2025 Business Report
2. Audit Committee's Report of 2025
3. The 2025 Related Party Transaction Report
4. Others

III. Ratification and Discussion

1. Adoption of the 2025 Business Report and Financial Statements
2. Adoption of the Company's 2025 Profit and Deficit Appropriation
3. Approval of the Public Offering and/or Private Placement of Securities
4. Approval of Releasing Directors' Non-Competition Obligation

*Voting Method/Sequence of the above proposals: Except for those proposals deemed adopted or resolved with no objection after the Chairman's consultation, the Chairman may hold certain and/or all of such proposals until the timing designated by the Chairman before the end of all agenda hereunder.*

IV. Others and Motions

V. Meeting Adjourned

# Reports

## **ITEM 1** 2025 Business Report

Explanation: The 2025 Business Report is attached hereto as Attachment 1.

## **ITEM 2** Audit Committee's Report of 2025

Explanation: Audit Committee's Report of 2025 is attached hereto as Attachment 2.

## **ITEM 3** The 2025 Related Party Transaction Report

Explanation: 1.Pursuant to “ Rules Governing Financial and Business Matters Between this Corporation and its Related Person ”.

2.In 2025, the Company's actual purchase and revenue amounts with the related party - MegaChips Corporation were NT\$674,522 thousand and NT\$4,667,102 thousand, respectively. accounting for 16% of the annual consolidated revenue, and the collection term is 30 days after monthly closing.

3.The prices are negotiated by market mechanism. The actual transaction amount did not exceed the limit on annual transaction value NT\$6,042,455 thousand approved by the board of directors.

## **ITEM 4** Others: None

# **Ratification and Discussion**

## **ITEM 1** (Proposed by the Board of Directors)

Proposal: Adoption of Year 2025 Business Report and Financial Statements.

Explanation: 1. The 2025 Financial Statements (including the Parent Company Only and the Consolidated Financial Statements) have been audited by Deloitte & Touche, the Company's Independent Auditor.  
2. Business Report, Independent Auditors' Report and Financial Statements are attached hereto as Attachments 1, 3 and 4.

Resolution:

## **ITEM 2** (Proposed by the Board of Directors)

Proposal: Adoption of the Company's 2025 profit and deficit appropriation

Explanation: 1. The 2025 profit and deficit appropriation is attached hereto as Attachment 5.  
2. It is proposed no dividend distribution this year.

Resolution:

**ITEM 3** (Proposed by the Board of Directors)

Proposal: Approval of fund raising by issuance of new shares, overseas depositary receipts through cash capital increase, and/or the private placement of common shares and/or domestic or overseas convertible bonds.

Explanation: 1. For the Company's future business needs, it is hereby proposed for the capital increase, including domestic rights offering(s), the issuance of new shares for the depositary receipts through cash capital increase, the private placement of common shares and/or domestic and/or overseas convertible bonds, to the extent of 360 million common shares (collectively and/or individually "Offering(s)"). For private placement, the total number of shares shall not exceed 180 million common shares. As to the private placement of convertible bonds, the total number of common shares can be converted within the limit of 180 million common shares shall be calculated in accordance with then current conversion price. It is also hereby proposed to submit to the Shareholders' Meeting to authorize the Board of Directors to select any type and/or all of the Offering(s), or mix certain Offering(s) after taking into consideration then current market conditions and/or the Company's business needs. Please refer to the Attachment 6.

2. It is proposed to submit to the Shareholders' Meeting to authorize the Board of Directors to determine and finalize the details of the Offering(s), including the number of shares to be offered, the offering plan, the conversion terms, the projected plans, the projected schedule for the use of proceeds, the projected results and related matters, in accordance with applicable laws taking into consideration the market conditions as well as the Company's business need.

3. It is hereby proposed to submit to the Shareholders' Meeting to authorize the Board of Directors with full rights to follow up and/or proceed with adjustments, revisions and/or amendments made in connection with amendments of laws, opinions or comments of the authority, and/or market conditions.

4. The price will be set in accordance with the pricing rules resolved by the Shareholders' Meeting and the closing price of the Company's common shares to confirm the reasonableness of it and make sure that there will be no significant impact to the shareholders of the Company. Please refer to the fifth item in the Attachment 6.

Resolution:

**ITEM 4** (Proposed by the Board of Directors)

Proposal: Approval of releasing the non-competition obligation of the Directors.

Explanation: 1. Article 209 Item 1 of Company Act provides that “A director, who does anything for himself or on behalf of another person that is within the scope of the Company’s business, shall explain to the meeting of shareholders the essential contents of such acts for the approval.”

2. Pursuant to Article 209 of Company Act, it’s hereby proposed to submit to the AGM for approval of releasing the Directors’ competition restriction after the explanation of the competitive activities of the respective Board of Directors. The summary of such activities of the respective directors are as attachment 7.

Resolution:

*Voting Method/Sequence of the above proposals: Except for those proposals deemed adopted or resolved with no objection after the Chairman’s consultation, the Chairman may hold certain and/or all of such proposals until the timing designated by the Chairman before the end of all agenda hereunder.*

## **Others and Motions**

## **Meeting Adjourned**

## **Attachment 1**

# **Macronix International Co., Ltd. 2025 Business Report**

### **Business Environment**

The global political and economic situation remained highly volatile in 2025. In particular, the United States has adjusted its tariff policies for various countries around the world, triggering a chain reaction in international trade and exchange rate policies. Multiple factors such as shifts in the global economic and trade conditions, geopolitical risks, and extreme climate change have caused turmoil and uncertainties in overall economic development. In the memory industry, corporate management has faced challenges from market demand fluctuations in the automotive and industrial control sectors; rising energy costs, increasing raw material prices and logistics expenses, and enforcement of carbon emission regulations. In response, the Company has adhered to a prudent and pragmatic approach by making timely adjustments to its operational strategies and capacity allocation, while continuously strengthening cost control and inventory destocking efforts. In the fourth quarter of 2025, operating performance showed positive signs, with gross margin recovery and narrowing losses. For the full year 2025, consolidated revenue increased by 12% compared to 2024, demonstrating the effectiveness of the Company's strategies and its steady progress toward profitability.

### **Operating Performance**

The Company's operating results for 2025 are summarized as follows:

- Consolidated net revenue totaled NT\$28.9 billion;
- Consolidated gross profit amounted to NT\$5.1 billion, with an average gross margin of 17.8%;
- Net loss after tax was NT\$3.3 billion, with a loss per share of NT\$1.77;
- Net Cash inflow from operating activities was NT\$4.838 billion, while cash outflow from investing activities was NT\$1.724 billion;
- Cash and cash equivalents at year-end totaled approximately NT\$14.913 billion;
- Net inventory amounted to NT\$9.813 billion;
- Debt ratio was 41.6%;
- Net Asset per share was NT\$23.74.

Overall, the Company maintained a sound financial structure.

### **Technology and Innovation**

The Company remains committed to the innovation and independent research and development, with a long-term focus on non-volatile memory technologies. Intellectual property serves as one of the core drivers of its operations, the Company has established a multi-layered protection network for its key technologies. In addition to trade secrets, as of the end of 2025, the Company held a total of 9,911 patents and 356 registered trademarks worldwide. By building a robust intellectual property portfolio that emphasizes both quality and quantity, the Company strengthens the protection of "products" and "technologies," of its brand, fortifying its leading position in the global non-volatile memory market. In 2025, the Company was honored with the EE Awards Asia — Best Memory and Popular Star — 5th Anniversary Special Award from EE Awards Asia, marking another remarkable milestone with its outstanding performance of winning benchmark awards for five consecutive years.

## **Production and Quality**

In terms of manufacturing processes and products, ROM accounted for 16% of the Company's total revenue in 2025. The Company will continue to support its customers' business growth staying aligned with its major customers and meeting their seasonal demand. NOR Flash accounted for 61% of total revenue in 2025. Of this, high-quality, high-value-added applications — including automotive, industrial, medical, and aerospace accounted for 38%. Among these sectors, the automotive industry is in steady recovery, with intelligent driving emerging as a key growth driver. In addition, servers and communication applications exhibited strong growth momentum. With respect to NAND Flash, it accounted for 16% of total revenue in 2025, representing a significant increase of 62% compared to 2024. This growth was primarily driven by a substantial increase in shipments of eMMC products, which are widely used in industrial applications, networking and communication products, advanced driver assistance system (ADAS), and smart medical devices. Revenue from NAND Flash is expected to experience strong growth in 2026. In response to the market's high expectations, the Company will continue to leverage its proprietary 3D NAND process technology to develop higher-capacity eMMC products, positioning them as a key driver of the Company's sustained and stable growth.

## **Marketing and Strategy**

The Company has long been active in the industrial control, automotive, and communications markets. Its high-performance products have successfully passed a series of rigorous automotive-grade qualifications, and obtained multiple key qualifications for high-reliability applications, including aerospace and space sectors. These achievements demonstrate the Company's products possess superior competitive advantages and have won massive support from its customers. To capitalize on the momentum driven by artificial intelligence (AI), semiconductor innovation, and next-generation technologies, the Company has continued to collaborate with major international manufacturers to develop enterprise solid-state storage solutions (Enterprise SSD). With superior product quality and outstanding manufacturing technology, the Company has also deepened its collaboration with top-tier global GPU customers to expand in high-end, third-generation servers and high-performance computing (HPC).

With the rapid expansion for AI, large-scale data processing, and cloud infrastructure, the global memory market is experiencing substantial growth potential. Major memory manufacturers have increasingly shifted production capacity toward leading-edge, high-end process nodes, thereby crowding out the supply of conventional memory products and resulting in a structural supply shortages. In light of this significant market transition, the Company is well-positioned to capture emerging opportunities. Building on its comprehensive Flash portfolio — including NOR, SLC NAND, 3D NAND, and eMMC — the Company provides memory solutions spanning from Mb, Gb to GB capacities, along with professional technical support, positioning itself as a key enabler in the restructuring of the memory supply chain in the AI era. Accordingly, in 2026, the Company will prioritize resource allocation toward its core strengths — high-quality and in-demand product lines. Through cross-functional integration, the Company aims to accelerate improvements in production efficiency and yield rates. At the same time, the Company has launched a capital expenditure plan of NT\$22 billion to expand its 12-inch wafer fabrication capacity. Looking ahead, the Company will adopt a dual-track strategy for NOR and NAND Flash, enabling both product lines to drive accelerated and scalable revenue growth.

## **Sustainability and Corporate Social Responsibility**

In response to the impacts of climate change and growing global focus on sustainability,

the Company has aligned its initiatives with international trends, as well as the Financial Supervisory Commission (FSC)'s Corporate Governance 3.0 – Sustainable Development Roadmap and the Sustainable Development Action Plans for TWSE- and TPEX-Listed Companies (2023). Through concrete actions, the Company actively fulfills its corporate social responsibility and advances its long-term sustainable development. From a governance perspective, the Company has initiated the adoption of the IFRS Sustainability Disclosure Standards, aiming to align its sustainability disclosures in line with international standards. In addition, at the 2025 shareholders' meeting, three female directors were elected, further enhancing board diversity. Furthermore, the Company has also established a Sustainability Development Committee under the Board of Directors to oversee sustainability-related matters. From a social perspective, the Company, together with the Macronix Education Foundation, has long been committed to cultivating young technology talent in Taiwan while supporting domestic cultural development through diverse initiatives. In 2025, the Company invested NT\$3 million in related programs, including acquiring and exhibiting works by renowned Taiwanese sculptors at the Company's headquarters to enhance employees' cultural literacy and bring art closer to employees and visitors. The Company also annually commissions Taiwanese contemporary artists to design award trophies for the Macronix Golden Silicon Awards and the Macronix Science Awards, fostering the integration of art and technology. From an environmental perspective, the Company has long sponsored and maintained a 6-hectare green park "Macronix Park (Wangyuan)" located in the Hsinchu Science Park. The Park has become an important ecological and environmental education venue in the region, demonstrating the Company's commitment to environmental stewardship and sustainability.

In 2025, the Company received several prestigious recognitions, including the first place in the Hsinchu City Environmental Education Awards presented by the Environmental Protection Bureau of the Hsinchu City Government, the 2025 Healthy Workforce Sustainability Leadership Award granted by the Occupational Safety and Health Administration (OSHA) of the Ministry of Labor (MOL), and the 2025 SGS ISO 45001 Plus Benchmark Award for Excellence in Risk Management. In addition, Chairman Miin Wu has also received the honor of "Outstanding Sustainability Leader" award at the 2025 Taiwan Corporate Sustainability Awards (TCSA). These achievements reflect strong recognition of the Company's long-standing commitment and contributions. The Company not only continues to strengthen Taiwan's technology but also contributes meaningful and positive impact on sustainable development across industry and society.

## **Future Outlook**

The advent of the artificial intelligence (AI) era represents a paradigm shift comparable to the Industrial Revolution and the rise of the Internet. Standing at this critical inflection point in technological advancement, the Company will dedicate itself to building corporate resilience and strength to maintain its leading position in the memory industry amid future opportunities and challenges.

We sincerely appreciate the continued support of our shareholders and customers. The management team, together with all employees, will remain united in purpose and direction, working collectively to enhance the Company's operational fundamentals. By actively advancing the development and deployment of Flash and eMMC products, the Company aims to navigate industry transformations with stability and confidence, drive next-generation growth, and deliver strong operation performance.

Chairman: Miin Wu

President: C. Y. Lu

Financial Officer: Paul Yeh

## **Attachment 2**

### **Audit Committee's Report of 2025**

To: 2026 Annual Shareholders' Meeting of Macronix International Co., Ltd.

The 2025 Financial Statements of the Company (including the parent company only financial statements), the 2025 Business Report and the proposed 2025 Profit and Deficit Appropriation have been duly reviewed and concluded by the undersigned as accurate. According to Article 14-4 of Securities and Exchange Act and Article 219 of the Company Act, it is hereby reported as above.

Independent director: Tyzz-Jiun Duh  
Independent director: Chiang Kao  
Independent director: Chien-Kuo Yang  
Independent director: Huey-Jen Su  
Independent director: Hsuan-Lien Chu

Dated: March 5, 2026

## INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders  
Macronix International Co., Ltd.

### Opinion

We have audited the accompanying parent company only financial statements of Macronix International Co., Ltd. (the "Company"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and the 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 accompanying parent company only financial statements present fairly, in all material respects, the 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.

Key audit matters for the Company's parent company only financial statements for the year ended December 31, 2025 are stated as follows:

#### Valuation of inventory

The Company manufactures and sells ROM products, including NOR Flash and NAND Flash, which are widely used in consumer electronic devices. As of December 31, 2025, inventory was amounted to NT\$9,788,717 thousand, accounting for 13% of the total assets. With the rapid

changes in technology development and the improvements in manufacturing processes and skills, market demand for memory chips could change significantly and result in inventory obsolescence. Since inventory valuation and estimates of the net realizable value of inventory are subject to management's judgment, they are considered accounting estimates with relatively high uncertainty. Therefore, the valuation of inventory has been identified as a key audit matter. Refer to Notes 4(e), 5 and 10 to the parent company only financial statements for the details of accounting policy, accounting judgment, key sources of estimation uncertainty and related information about the valuation of inventory.

Our audit procedures performed in respect of the above-mentioned area included the following:

1. We acknowledged and assessed the adequacy of the policy and procedures for the inventory valuation adopted by the management.
2. We obtained data on the assessment of inventory at the lower of cost or net realizable value by sampling to test the reasonableness of net realizable value by comparing inventory carrying amounts to recent selling prices; we tested the accuracy of allowance for inventory loss by comparing net realizable value with carrying amounts. We obtained the inventory aging report, and we tested the accuracy and completeness of the report by agreeing on the age interval, quantity, and amount of the supporting documents of inbound inventory. We assessed the reasonableness of the allowance for inventory loss by recalculating the amount in accordance with the stated valuation policy for the inventory.
3. We performed a retrospective review of the inventory movements to evaluate the reasonableness of inventory obsolescence reserve policy and the policy on scrapping inventories.

### **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 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 Tung Hui Yeh and Kuo Tyan Hong.

Tung-hui Yeh 

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 5, 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.*

# MACRONIX INTERNATIONAL CO., LTD.

## PARENT COMPANY ONLY BALANCE SHEETS

DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars)

ASSETS	2025		2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4, 6 and 31)	\$ 11,157,606	14	\$ 8,970,248	12
Financial assets at fair value through profit or loss - current (Notes 4, 7 and 31)	7,488	-	-	-
Trade receivables, net (Notes 4, 9 and 31)	3,379,787	5	2,394,137	3
Receivables from related parties, net (Notes 4, 31 and 32)	1,537,138	2	898,935	1
Other receivables (Notes 4, 9, 27, 31 and 32)	167,326	-	249,953	-
Inventories (Notes 4, 5 and 10)	9,788,717	13	13,401,971	17
Other current assets (Note 16)	168,005	-	546,217	1
Total current assets	<u>26,206,067</u>	<u>34</u>	<u>26,461,461</u>	<u>34</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through other comprehensive income (FVTOCI) - non-current (Notes 4, 8 and 31)	5,240,405	6	2,566,424	3
Investments accounted for using equity method (Notes 4 and 11)	5,171,320	6	4,294,440	6
Property, plant and equipment (Notes 4, 12, 17, 29 and 34)	38,111,869	49	41,419,050	53
Right-of use assets (Notes 4 and 13)	561,355	1	609,474	1
Intangible assets (Notes 4 and 14)	36,912	-	69,127	-
Deferred tax assets (Notes 4 and 27)	2,143,661	3	1,628,089	2
Other financial assets - non-current (Notes 4, 15, 31 and 33)	765,153	1	753,540	1
Total non-current assets	<u>52,030,675</u>	<u>66</u>	<u>51,340,144</u>	<u>66</u>
<b>TOTAL</b>	<u>\$ 78,236,742</u>	<u>100</u>	<u>\$ 77,801,605</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Short-term borrowings (Notes 17 and 31)	\$ 500,000	1	\$ 500,000	1
Contract liabilities (Note 25)	21,625	-	26,561	-
Trade payables (Notes 19 and 31)	2,457,466	3	2,174,109	3
Payables to related parties (Notes 31 and 32)	660,361	1	685,900	1
Accrued compensation of employees and remuneration of directors (Notes 26, 31 and 32)	26,596	-	157,988	-
Payables for purchases of equipment (Note 31)	316,178	-	544,515	1
Other payables (Notes 20 and 31)	1,399,488	2	1,501,735	2
Other payables to related parties (Notes 31 and 32)	243,416	-	185,223	-
Provisions - current (Notes 4 and 22)	24,452	-	3,160	-
Lease liabilities - current (Notes 4 and 13)	66,430	-	62,485	-
Current portion of long-term borrowings (Notes 4, 17, 29 and 31)	6,344,010	8	4,206,328	5
Other current liabilities (Note 21)	210,572	-	217,582	-
Total current liabilities	<u>12,270,594</u>	<u>15</u>	<u>10,265,586</u>	<u>13</u>
<b>NON-CURRENT LIABILITIES</b>				
Bonds payable (Notes 4, 18 and 31)	1,218,175	2	-	-
Long-term borrowings (Notes 4, 17, 29 and 31)	16,167,702	21	20,792,962	27
Deferred tax liabilities (Notes 4 and 27)	1,115,530	1	972,898	1
Lease liabilities - non-current (Notes 4 and 13)	524,330	1	574,659	1
Net defined benefit liabilities (Notes 4 and 23)	960,821	1	1,026,081	1
Other non-current liabilities (Notes 4, 21 and 29)	177,105	-	192,106	-
Total non-current liabilities	<u>20,163,663</u>	<u>26</u>	<u>23,558,706</u>	<u>30</u>
Total liabilities	<u>32,434,257</u>	<u>41</u>	<u>33,824,292</u>	<u>43</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4 and 24)</b>				
Share capital				
Ordinary shares	18,573,482	24	18,558,264	24
Capital collected in advance	737,346	1	-	-
Total share capital	<u>19,310,828</u>	<u>25</u>	<u>18,558,264</u>	<u>24</u>
Capital surplus	1,471,888	2	407,176	1
Retained earnings				
Legal reserve	4,331,651	6	4,331,651	6
Special reserve	120,320	-	97,721	-
Unappropriated earnings	15,677,683	20	19,049,095	24
Total retained earnings	<u>20,129,654</u>	<u>26</u>	<u>23,478,467</u>	<u>30</u>
Other equity	5,049,176	6	1,692,467	2
Treasury shares	(159,061)	-	(159,061)	-
Total equity	<u>45,802,485</u>	<u>59</u>	<u>43,977,313</u>	<u>57</u>
<b>TOTAL</b>	<u>\$ 78,236,742</u>	<u>100</u>	<u>\$ 77,801,605</u>	<u>100</u>

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

## MACRONIX INTERNATIONAL CO., LTD.

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

	2025		2024	
	Amount	%	Amount	%
NET OPERATING REVENUE (Notes 4, 25 and 32)	\$ 28,085,912	100	\$ 25,060,054	100
OPERATING COSTS (Notes 4, 10, 23, 26 and 32)	<u>23,765,831</u>	<u>85</u>	<u>19,761,327</u>	<u>79</u>
GROSS PROFIT	4,320,081	15	5,298,727	21
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES AND ASSOCIATES (Note 4)	<u>(3,853)</u>	<u>-</u>	<u>12,129</u>	<u>-</u>
REALIZED GROSS PROFIT	<u>4,316,228</u>	<u>15</u>	<u>5,310,856</u>	<u>21</u>
OPERATING EXPENSES (Notes 4, 9, 23, 26 and 32)				
Selling and marketing expenses	951,232	3	1,002,944	4
General and administrative expenses	1,573,485	6	1,675,717	6
Research and development expenses	<u>5,714,131</u>	<u>20</u>	<u>6,734,540</u>	<u>27</u>
Total operating expenses	<u>8,238,848</u>	<u>29</u>	<u>9,413,201</u>	<u>37</u>
LOSS FROM OPERATIONS	<u>(3,922,620)</u>	<u>(14)</u>	<u>(4,102,345)</u>	<u>(16)</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income (Note 26)	149,505	1	124,502	-
Other income (Notes 4, 8, 13, 26 and 29)	429,819	2	391,974	2
Other gains and losses (Note 26)	(134,586)	(1)	130,519	-
Finance costs (Notes 4, 26 and 29)	(454,806)	(2)	(349,296)	(1)
Share of profit of subsidiaries and associates (Notes 4 and 11)	<u>252,071</u>	<u>1</u>	<u>230,484</u>	<u>1</u>
Total non-operating income and expenses	<u>242,003</u>	<u>1</u>	<u>528,183</u>	<u>2</u>
LOSS BEFORE INCOME TAX FROM CONTINUING OPERATIONS	(3,680,617)	(13)	(3,574,162)	(14)
INCOME TAX BENEFIT (Notes 4 and 27)	<u>372,940</u>	<u>1</u>	<u>360,602</u>	<u>1</u>
NET LOSS FOR THE YEAR	<u>(3,307,677)</u>	<u>(12)</u>	<u>(3,213,560)</u>	<u>(13)</u>

(Continued)

## MACRONIX INTERNATIONAL CO., LTD.

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

	2025		2024	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	\$ 12,931	-	\$ 71,504	-
Unrealized (loss) gain on investments in equity instruments at FVTOCI (Notes 24 and 31)	2,673,981	9	(752,919)	(3)
Share of the other comprehensive income (loss) of subsidiaries accounted for using the equity method	771,960	3	210,322	1
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Note 24)	<u>(143,299)</u>	<u>-</u>	<u>264,080</u>	<u>1</u>
Other comprehensive (loss) income for the year, net of income tax	<u>3,315,573</u>	<u>12</u>	<u>(207,013)</u>	<u>(1)</u>
TOTAL COMPREHENSIVE LOSS FOR THE YEAR	<u>\$ 7,896</u>	<u>-</u>	<u>\$ (3,420,573)</u>	<u>(14)</u>
LOSS PER SHARE (Note 28)				
Basic	<u>\$ (1.77)</u>		<u>\$ (1.73)</u>	
Diluted	<u>\$ (1.77)</u>		<u>\$ (1.73)</u>	

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

**MACRONIX INTERNATIONAL CO., LTD.**

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

	Share Capital			Capital Surplus	Retained Earnings			Other Equity			Total Equity
	Shares (In Thousands)	Ordinary Shares	Capital Collected in Advance		Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Exchange Assets at FVTOCI	Treasury Shares	
BALANCE ON JANUARY 1, 2024	1,855,826	\$ 18,558,264	\$ -	\$ 406,198	\$ 4,331,651	\$ 93,025	\$ 23,214,865	\$ (159,889)	\$ 2,039,768	\$ (159,061)	\$ 48,324,821
Special reserve	-	-	-	-	-	4,696	(4,696)	-	-	-	-
Cash dividends distributed by the Company - \$0.50 per share	-	-	-	-	-	-	(927,913)	-	-	-	(927,913)
Net loss for the year ended December 31, 2024	-	-	-	-	-	-	(3,213,560)	-	-	-	(3,213,560)
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	-	71,504	264,080	(542,597)	-	(207,013)
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	-	(3,142,056)	264,080	(542,597)	-	(3,420,573)
Disposal of investments in equity instruments designated as at fair value through other comprehensive loss	-	-	-	-	-	-	(219)	-	219	-	-
Disposal of investments in equity instruments designated as at fair value through other comprehensive loss by a subsidiary	-	-	-	-	-	-	(90,886)	-	90,886	-	-
Dividends paid to subsidiaries to adjust capital surplus	-	-	-	978	-	-	-	-	-	-	978
BALANCE ON DECEMBER 31, 2024	1,855,826	18,558,264	-	407,176	4,331,651	97,721	19,049,095	104,191	1,588,276	(159,061)	43,977,313
Special reserve	-	-	-	-	-	22,599	(22,599)	-	-	-	-
Equity component of convertible bonds issued by the Company	-	-	-	168,147	-	-	-	-	-	-	168,147
Net loss for the year ended December 31, 2025	-	-	-	-	-	-	(3,307,677)	-	-	-	(3,307,677)
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	-	-	12,931	(143,299)	3,445,941	-	3,315,573
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	-	(3,294,746)	(143,299)	3,445,941	-	7,896
Convertible bonds converted to common stock	1,522	15,218	737,346	896,565	-	-	-	-	-	-	1,649,129
Disposal of investments in equity instruments designated as at fair value through other comprehensive loss by a subsidiary	-	-	-	-	-	-	(54,067)	-	54,067	-	-
BALANCE ON DECEMBER 31, 2025	<u>1,857,348</u>	<u>\$ 18,573,482</u>	<u>\$ 737,346</u>	<u>\$ 1,471,888</u>	<u>\$ 4,331,651</u>	<u>\$ 120,320</u>	<u>\$ 15,677,683</u>	<u>\$ (39,108)</u>	<u>\$ 5,088,284</u>	<u>\$ (159,061)</u>	<u>\$ 45,802,485</u>

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

# MACRONIX INTERNATIONAL CO., LTD.

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

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before income tax	\$ (3,680,617)	\$ (3,574,162)
Adjustments for:		
Depreciation expense	4,995,633	4,736,910
Amortization expense	48,815	70,809
Gain on fair value changes of financial assets at fair value through profit or loss	(17,969)	-
Finance costs	492,144	349,296
Interest income	(149,505)	(124,502)
Dividend income	(189,176)	(164,010)
Share of profit of subsidiaries and associates	(252,071)	(230,484)
Gain on disposal of property, plant and equipment	(2,099)	-
Unrealized loss (gain) on transactions with subsidiaries and associates	3,853	(12,129)
Net loss on foreign currency exchange	145,002	74,132
Amortization of government grants deferred revenue	(14,332)	(13,176)
Changes in operating assets and liabilities		
Trade receivables	(979,326)	(248,752)
Receivables from related parties	(631,982)	197,973
Other receivables	74,853	(68,393)
Inventories	3,613,254	(55,138)
Prepayments	-	333,147
Other current assets	378,213	(384,391)
Contract liabilities	(4,936)	3,837
Trade payables	286,569	102,500
Payables to related parties	(24,297)	(351,668)
Payables for compensation of employees and remuneration of directors	(131,392)	(807,977)
Other payables	(54,761)	251,907
Other payables to related parties	55,347	37,486
Provisions	21,292	904
Other current liabilities	(3,082)	(127,056)
Net defined benefit liabilities	(52,329)	(143,272)
Cash generated from (used in) operations	3,927,101	(146,209)
Interest received	157,278	114,129
Dividends received	189,176	164,010
Interest paid	(501,686)	(466,301)
Income tax paid	-	(12,546)
Net cash generated from (used in) operating activities	<u>3,771,869</u>	<u>(346,917)</u>

(Continued)

# MACRONIX INTERNATIONAL CO., LTD.

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

	2025	2024
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from disposal of financial assets at fair value through other comprehensive income	\$ -	\$ 610
Payments for property, plant and equipment	(1,831,766)	(5,378,950)
Proceeds from disposal of property, plant and equipment	2,133	-
Increase in refundable deposits	(8,778)	-
Decrease in refundable deposits	-	62
Payments for intangible assets	(16,600)	(25,955)
(Increase) decrease in other financial assets	<u>(2,831)</u>	<u>4,249</u>
Net cash used in investing activities	<u>(1,857,842)</u>	<u>(5,399,984)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from short-term borrowings	-	500,000
Proceeds from issuance of convertible bonds	3,006,000	-
Proceeds from long-term borrowings	2,900,000	7,729,434
Repayments of long-term borrowings	(5,387,578)	(2,167,687)
Proceeds from guarantee deposits received	185	10
Refund of guarantee deposits received	-	(25)
Repayment of principal portions of leased liabilities	(93,920)	(89,959)
Distribution of cash dividends	<u>-</u>	<u>(927,913)</u>
Net cash generated from financing activities	<u>424,687</u>	<u>5,043,860</u>
<b>EFFECT OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES</b>		
	<u>(151,356)</u>	<u>(84,381)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
	2,187,358	(787,422)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>		
	<u>8,970,248</u>	<u>9,757,670</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>		
	<u>\$ 11,157,606</u>	<u>\$ 8,970,248</u>

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

(Concluded)

## Attachment 4



勤業眾信

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### INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders  
Macronix International Co., Ltd.

#### Opinion

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

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

#### Basis for Opinion

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

#### Key Audit Matters

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

Key audit matters for the Group's consolidated financial statements for the year ended December 31, 2025 are stated as follows:

#### Valuation of inventory

The Group manufactures and sells ROM products, including NOR Flash, and NAND Flash, which are widely used in consumer electronic devices. As of December 31, 2025, inventory was amounted to NT\$9,813,388 thousand, accounting for 13% of the total assets in the consolidated balance sheet. With the rapid changes in technology development and the improvements in manufacturing processes and skills, market demand for memory chips could change significantly and result in inventory obsolescence. Since inventory valuation and estimates of the net realizable value of inventory are subject to management's judgment, they are considered accounting estimates with relatively high uncertainty. Therefore, the valuation of inventory has been identified as a key audit matter. Refer to Notes 4 (f), 5, and 11 to the consolidated financial statements for the details of accounting policy, accounting judgment, key sources of estimation uncertainty and related information about the valuation of inventory.

Our audit procedures performed in respect of the above-mentioned area included the following:

1. We acknowledged and assessed the adequacy of the policy and procedures for the inventory valuation adopted by the management.
2. We obtained data on the assessment of inventory at the lower of cost or net realizable value by sampling to test the reasonableness of net realizable value by comparing inventory carrying amounts to recent selling prices; we tested the accuracy of allowance for inventory loss by comparing net realizable value with carrying amounts. We obtained the inventory aging report, and we tested the accuracy and completeness of the report by agreeing on the age interval, quantity, and amount of the supporting documents of inbound inventory. We assessed the reasonableness of the allowance for inventory loss by recalculating the amount in accordance with the stated valuation policy for the inventory.
3. We performed a retrospective review of the inventory movements to evaluate the reasonableness of inventory obsolescence reserve policy and the policy on scrapping inventories.

#### **Other Matter**

We have also audited the parent company only financial statements of the Company 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 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 Tung Hui Yeh and Kuo Tyan Hong.

Tung-hui Yeh 

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 5, 2026

Notice to Readers

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

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

# MACRONIX INTERNATIONAL CO., LTD. AND SUBSIDIARIES

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

ASSETS	2025		2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4, 6 and 32)	\$ 14,912,667	19	\$ 11,623,489	15
Financial assets at fair value through profit or loss - current (Notes 7 and 32)	7,488	-	-	-
Financial assets at amortized cost - current (Notes 4, 9 and 32)	-	-	44,780	-
Trade receivables, net (Notes 4, 10 and 32)	4,096,254	5	2,896,982	4
Receivables from related parties, net (Notes 4, 32 and 33)	218,860	-	441,810	1
Other receivables (Notes 4, 10, 28 and 32)	189,317	-	278,079	-
Inventories (Notes 4, 5 and 11)	9,813,388	13	13,405,910	17
Other current assets (Note 17)	187,053	-	562,946	1
Total current assets	<u>29,425,027</u>	<u>37</u>	<u>29,253,996</u>	<u>38</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through profit or loss - non-current (Notes 4, 7 and 32)	219,152	-	255,814	-
Financial assets at fair value through other comprehensive income (FVTOCI) - non-current (Notes 4, 8 and 32)	6,617,558	9	3,334,785	4
Property, plant and equipment (Notes 4, 13, 18, 30 and 35)	38,549,039	49	41,873,910	54
Right-of-use assets (Notes 4 and 14)	717,534	1	664,516	1
Intangible assets (Notes 4 and 15)	41,745	-	71,539	-
Deferred tax assets (Notes 4 and 28)	2,158,282	3	1,658,381	2
Other financial assets - non-current (Notes 4, 16, 32 and 34)	772,048	1	763,413	1
Total non-current assets	<u>49,075,358</u>	<u>63</u>	<u>48,622,358</u>	<u>62</u>
<b>TOTAL</b>	<u>\$ 78,500,385</u>	<u>100</u>	<u>\$ 77,876,354</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Short-term borrowings (Notes 18 and 32)	\$ 500,000	1	\$ 500,000	1
Contract liabilities (Note 26)	154,850	-	27,882	-
Trade payables (Notes 20 and 32)	2,460,092	3	2,176,932	3
Payables to related parties (Notes 32 and 33)	660,361	1	685,900	1
Accrued compensation of employees and remuneration of directors (Notes 27, 32 and 33)	26,596	-	157,988	-
Payables for purchases of equipment (Note 32)	317,386	1	544,694	1
Other payables (Notes 21 and 32)	1,532,703	2	1,637,625	2
Other payables to related parties (Notes 32 and 33)	10	-	30	-
Current tax liabilities (Notes 4 and 28)	18,645	-	8,779	-
Provisions - current (Notes 4 and 23)	51,398	-	29,771	-
Lease liabilities - current (Notes 4 and 14)	92,567	-	89,604	-
Current portion of long-term borrowings (Notes 4, 18, 30, 32 and 34)	6,344,010	8	4,206,328	5
Other current liabilities (Note 22)	245,228	-	254,862	-
Total current liabilities	<u>12,403,846</u>	<u>16</u>	<u>10,320,395</u>	<u>13</u>
<b>NON-CURRENT LIABILITIES</b>				
Bonds payable (Notes 4, 19 and 32)	1,218,175	2	-	-
Long-term borrowings (Notes 4, 18, 30, 32 and 34)	16,167,702	21	20,792,962	27
Deferred tax liabilities (Notes 4 and 28)	1,115,530	1	972,907	1
Lease liabilities - non-current (Notes 4 and 14)	644,454	1	587,779	1
Net defined benefit liabilities (Notes 4 and 24)	965,972	1	1,030,482	2
Other non-current liabilities (Notes 4, 22 and 30)	177,105	-	192,106	-
Total non-current liabilities	<u>20,288,938</u>	<u>26</u>	<u>23,576,236</u>	<u>31</u>
Total liabilities	<u>32,692,784</u>	<u>42</u>	<u>33,896,631</u>	<u>44</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4 and 25)</b>				
Share capital				
Ordinary shares	18,573,482	23	18,558,264	24
Capital collected in advance	737,346	1	-	-
Total share capital	<u>19,310,828</u>	<u>24</u>	<u>18,558,264</u>	<u>24</u>
Capital surplus	1,471,888	2	407,176	-
Retained earnings				
Legal reserve	4,331,651	6	4,331,651	6
Special reserve	120,320	-	97,721	-
Unappropriated earnings	15,677,683	20	19,049,095	24
Total retained earnings	<u>20,129,654</u>	<u>26</u>	<u>23,478,467</u>	<u>30</u>
Other equity	5,049,176	6	1,692,467	2
Treasury shares	(159,061)	-	(159,061)	-
Total equity attributable to owners of the Company	<u>45,802,485</u>	<u>58</u>	<u>43,977,313</u>	<u>56</u>
<b>NON-CONTROLLING INTERESTS (Note 25)</b>	<u>5,116</u>	<u>-</u>	<u>2,410</u>	<u>-</u>
Total equity	<u>45,807,601</u>	<u>58</u>	<u>43,979,723</u>	<u>56</u>
<b>TOTAL</b>	<u>\$ 78,500,385</u>	<u>100</u>	<u>\$ 77,876,354</u>	<u>100</u>

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

## MACRONIX INTERNATIONAL CO., LTD. AND SUBSIDIARIES

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

	2025		2024	
	Amount	%	Amount	%
NET OPERATING REVENUE (Notes 4, 26, 33 and 38)	\$ 28,879,986	100	\$ 25,883,475	100
OPERATING COSTS (Notes 4, 11, 24, 27 and 33)	<u>23,748,974</u>	<u>82</u>	<u>19,784,273</u>	<u>76</u>
GROSS PROFIT	<u>5,131,012</u>	<u>18</u>	<u>6,099,202</u>	<u>24</u>
OPERATING EXPENSES (Notes 4, 24, 27 and 33)				
Selling and marketing expenses	1,520,496	5	1,598,296	6
General and administrative expenses	1,594,251	6	1,694,371	7
Research and development expenses	5,713,852	20	6,730,413	26
Expected credit loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>8,828,599</u>	<u>31</u>	<u>10,023,080</u>	<u>39</u>
LOSS FROM OPERATIONS	<u>(3,697,587)</u>	<u>(13)</u>	<u>(3,923,878)</u>	<u>(15)</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income (Note 27)	241,057	1	213,785	1
Other income (Notes 4, 8, 14, 27 and 30)	448,881	2	415,243	2
Other gains and losses (Note 27)	(167,622)	-	100,116	-
Finance costs (Notes 4, 27 and 30)	<u>(458,128)</u>	<u>(2)</u>	<u>(351,495)</u>	<u>(1)</u>
Total non-operating income and expenses	<u>64,188</u>	<u>1</u>	<u>377,649</u>	<u>2</u>
LOSS BEFORE INCOME TAX FROM CONTINUING OPERATIONS	(3,633,399)	(12)	(3,546,229)	(13)
INCOME TAX BENEFIT (Notes 4 and 28)	<u>328,428</u>	<u>1</u>	<u>333,945</u>	<u>1</u>
NET LOSS FOR THE YEAR	<u>(3,304,971)</u>	<u>(11)</u>	<u>(3,212,284)</u>	<u>(12)</u>
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	12,931	-	71,504	-
Unrealized gain (loss) on investments in equity instruments at FVTOCI (Notes 25 and 32)	3,445,941	12	(542,597)	(2)
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Note 25)	<u>(143,299)</u>	<u>(1)</u>	<u>264,080</u>	<u>1</u>
Other comprehensive income (loss) for the year, net of income tax	<u>3,315,573</u>	<u>11</u>	<u>(207,013)</u>	<u>(1)</u>
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR	<u>\$ 10,602</u>	<u>-</u>	<u>\$ (3,419,297)</u>	<u>(13)</u>

(Continued)

## MACRONIX INTERNATIONAL CO., LTD. AND SUBSIDIARIES

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

	2025		2024	
	Amount	%	Amount	%
NET (LOSS) INCOME ATTRIBUTABLE TO:				
Owners of the Company	\$ (3,307,677)	(11)	\$ (3,213,560)	(12)
Non-controlling interests	<u>2,706</u>	<u>-</u>	<u>1,276</u>	<u>-</u>
	<u>\$ (3,304,971)</u>	<u>(11)</u>	<u>\$ (3,212,284)</u>	<u>(12)</u>
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:				
Owners of the Company	\$ 7,896	-	\$ (3,420,573)	(13)
Non-controlling interests	<u>2,706</u>	<u>-</u>	<u>1,276</u>	<u>-</u>
	<u>\$ 10,602</u>	<u>-</u>	<u>\$ (3,419,297)</u>	<u>(13)</u>
LOSS PER SHARE (Note 29)				
Basic	<u>\$ (1.77)</u>		<u>\$ (1.73)</u>	
Diluted	<u>\$ (1.77)</u>		<u>\$ (1.73)</u>	

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

(Concluded)

**MACRONIX INTERNATIONAL CO., LTD. AND SUBSIDIARIES**

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

	Equity Attributable to Shareholders of the Company							Other Equity		Treasury Shares	Total	Non-controlling Interests	Total Equity
	Share Capital			Capital Surplus	Retained Earnings			Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at FVTOCI				
	Shares (In Thousands)	Ordinary Shares	Capital Collected in Advance		Legal Reserve	Special Reserve	Unappropriated Earnings						
BALANCE ON JANUARY 1, 2024	1,855,826	\$ 18,558,264	\$ -	\$ 406,198	\$ 4,331,651	\$ 93,025	\$ 23,214,865	\$ (159,889)	\$ 2,039,768	\$ (159,061)	\$ 48,324,821	\$ 1,134	\$ 48,325,955
Special reserve	-	-	-	-	-	4,696	(4,696)	-	-	-	-	-	-
Cash dividends distributed by the Company - \$0.50 per share	-	-	-	-	-	-	(927,913)	-	-	-	(927,913)	-	(927,913)
Net (loss) income for the year ended December 31, 2024	-	-	-	-	-	-	(3,213,560)	-	-	-	(3,213,560)	1,276	(3,212,284)
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	-	71,504	264,080	(542,597)	-	(207,013)	-	(207,013)
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	-	(3,142,056)	264,080	(542,597)	-	(3,420,573)	1,276	(3,419,297)
Disposal of investments in equity instruments designated as at fair value through other comprehensive loss	-	-	-	-	-	-	(91,105)	-	91,105	-	-	-	-
Dividends paid to subsidiaries to adjust capital surplus	-	-	-	978	-	-	-	-	-	-	978	-	978
BALANCE ON DECEMBER 31, 2024	1,855,826	18,558,264	-	407,176	4,331,651	97,721	19,049,095	104,191	1,588,276	(159,061)	43,977,313	2,410	43,979,723
Special reserve	-	-	-	-	-	22,599	(22,599)	-	-	-	-	-	-
Equity component of convertible bonds issued by the Company	-	-	-	168,147	-	-	-	-	-	-	168,147	-	168,147
Net (loss) income for the year ended December 31, 2025	-	-	-	-	-	-	(3,307,677)	-	-	-	(3,307,677)	2,706	(3,304,971)
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	-	-	12,931	(143,299)	3,445,941	-	3,315,573	-	3,315,573
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	-	(3,294,746)	(143,299)	3,445,941	-	7,896	2,706	10,602
Convertible bonds converted to common stock	1,522	15,218	737,346	896,565	-	-	-	-	-	-	1,649,129	-	1,649,129
Disposal of investments in equity instruments designated as at fair value through other comprehensive loss	-	-	-	-	-	-	(54,067)	-	54,067	-	-	-	-
BALANCE ON DECEMBER 31, 2025	<u>1,857,348</u>	<u>\$ 18,573,482</u>	<u>\$ 737,346</u>	<u>\$ 1,471,888</u>	<u>\$ 4,331,651</u>	<u>\$ 120,320</u>	<u>\$ 15,677,683</u>	<u>\$ (39,108)</u>	<u>\$ 5,088,284</u>	<u>\$ (159,061)</u>	<u>\$ 45,802,485</u>	<u>\$ 5,116</u>	<u>\$ 45,807,601</u>

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

# MACRONIX INTERNATIONAL CO., LTD. AND SUBSIDIARIES

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

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before income tax	\$ (3,633,399)	\$ (3,546,229)
Adjustments for:		
Depreciation expense	5,042,867	4,785,272
Amortization expense	50,674	71,891
Net loss on fair value changes of financial assets at fair value through profit or loss	8,056	23,614
Finance costs	458,128	351,495
Interest income	(241,057)	(213,785)
Dividend income	(194,193)	(168,779)
Gain on disposal of property, plant and equipment	(1,878)	-
Loss on disposal of intangible assets	34	-
Gain on lease modification	(25)	-
Net loss on foreign currency exchange	159,074	44,157
Amortization of government grants deferred revenue	(14,332)	(13,176)
Changes in operating assets and liabilities		
Trade receivables	(1,192,948)	(213,895)
Receivables from related parties	229,171	60,524
Other receivables	108,593	(66,740)
Inventories	3,592,522	(37,043)
Prepayments	-	333,147
Other current assets	386,550	(383,376)
Contract liabilities	126,968	(13,145)
Trade payables	286,372	105,157
Payables to related parties	(24,297)	(351,668)
Payables for compensation of employees and remuneration of directors	(131,392)	(807,977)
Other payables	(20,133)	239,039
Other payables to related parties	(2,866)	2,070
Provisions	21,627	4,966
Other current liabilities	(5,706)	(101,772)
Net defined benefit liabilities	(51,579)	(141,374)
Cash generated from (used in) operations	4,956,831	(37,627)
Interest received	224,093	202,105
Dividends received	194,193	168,779
Interest paid	(505,008)	(468,500)
Income tax paid	(32,566)	(40,061)
Net cash generated from (used in) operating activities	<u>4,837,543</u>	<u>(175,304)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from disposal of financial assets at fair value through other comprehensive income	98,964	243,533
Proceeds from the return of principal of financial assets measured at amortized cost	44,780	-

(Continued)

# MACRONIX INTERNATIONAL CO., LTD. AND SUBSIDIARIES

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

	2025	2024
Payments for property, plant and equipment	\$ (1,840,798)	\$ (5,392,109)
Proceeds from disposal of property, plant and equipment	2,134	84
Increase in refundable deposits	(8,849)	(773)
Decrease in refundable deposits	2,810	62
Payments for intangible assets	(20,687)	(28,157)
(Increase) decrease in other financial assets	<u>(2,831)</u>	<u>4,249</u>
Net cash used in investing activities	<u>(1,724,477)</u>	<u>(5,173,111)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from short-term borrowings	-	500,000
Proceeds from issuance of convertible bonds	3,006,000	-
Proceeds from long-term borrowings	2,900,000	7,729,434
Repayments of long-term borrowings	(5,387,578)	(2,167,687)
Proceeds from guarantee deposits received	185	10
Refund of guarantee deposits received	-	(25)
Repayment of principal portions of leased liabilities	(122,634)	(126,602)
Distribution of cash dividends	<u>-</u>	<u>(926,935)</u>
Net cash generated from financing activities	<u>395,973</u>	<u>5,008,195</u>
<b>EFFECT OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES</b>		
	<u>(219,861)</u>	<u>57,797</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
	3,289,178	(282,423)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>		
	<u>11,623,489</u>	<u>11,905,912</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>		
	<u>\$ 14,912,667</u>	<u>\$ 11,623,489</u>

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

(Concluded)

**Attachment 5****Macronix International Co., Ltd.****2025 Profit and Deficit Appropriation**

Units : NT\$

<b>Items</b>	<b>Amount</b>
<b>Net Loss of 2025</b>	<b>(3,307,676,682)</b>
Plus: Undistributed earnings of previous years	19,026,495,936
Remeasurement of defined benefit plans	12,931,000
Reversal of Special Reserve	38,447,564
Less: Disposal of subsidiary's investments in equity instruments designated as at FVTOCI	(54,066,384)
<b>Unappropriated Retained Earnings, End of Year</b>	<b>15,716,131,434</b>

Chairman: Miin Wu

President: C. Y. Lu

Financial Officer: Paul Yeh

## **Attachment 6**

### **The Method and Particulars of the Public Offering and/or the Private Placement of Securities**

#### **I. Cash capital increase by issuance of new shares**

- (1) Pursuant to the Article 267 of the Company Act, it is hereby proposed to reserve 10% of the offered shares for the subscription of employees, with the remaining to be offered to the public in accordance with Article 28-1 of the Securities and Exchange Act and through public subscription, book building or competitive auction.
  - A. “Public Subscription” Approach: 10% of the newly offered shares (“Shares”) will be through public offering, with the remaining 80% of the Shares to be subscribed by shareholders recorded on the record date of such Offering. The shareholders concerned may arrange for pooling together their fractional shares to form the nearest whole share and register the share within five days after the record date of said Offering.
  - B. “Book Building” Approach: 90% of the Shares will be offered to the public, and therefore, existing shareholders shall waive their preemptive rights for the Shares.
  - C. “Competitive Auction” Approach: 90% of the Shares will be offered to the public, and therefore, existing shareholders shall waive their preemptive rights for the Shares.
- (2) The price of the Shares (“Price”) will be set in accordance with the “Self Discipline Rules of the Chinese Securities Association Governing Securities Underwriters for Offering and Issuance of Securities by Securities Issuers” (“Rule”) and relevant regulations of the authorities. It is hereby proposed to the AGM to authorize the Chairman to negotiate with the underwriters and determine the Price taking into consideration of then-current market conditions.
- (3) With respect to the shares not yet subscribed during the specified period, it is proposed to the AGM to authorize the Chairman to approach and/or designate a certain person for the subscription of such shares at the Price.
- (4) It is hereby proposed to the AGM to fully authorize the Board of Directors or its designee to determine the record date of the Offering(s), the record date of the new shares issued, and to handle related affairs after obtaining the approval from government authority.

#### **II. Issuance of overseas Depositary Receipts through cash capital increase**

- (1) Pursuant to Article 267 of the Company Act, it is hereby proposed to reserve 10% of the shares to be offered for the subscription of the employees, with the remaining 90% of the shares to be offered to the public in accordance with Article 28-1 of the Securities and Exchange Act as the underlying common shares of overseas Depositary Receipts.
- (2) The price of the above overseas Depositary Receipts (“DR Price”) will be set in accordance with the Rule. It is hereby proposed to the AGM to authorize the Chairman to negotiate with the underwriters and determine the DR Price taking into consideration of then-current international market conditions, as well as the market price of common shares. (The basis of the above price setting arrangement is reasonable).
- (3) Although shareholders’ interests will be diluted by the additional new shares issued, it shall have a positive impact on the shareholders since the capital increase may strengthen the financial structure of the Company or the costs of business operation, and/or respond in time to the changes of then current industry environment. In sum, the capital increase will enhance the Company’s competitiveness and profit, and indirectly benefit the shareholders.
- (4) It is proposed to the AGM to authorize the Chairman to approach and/or designate a certain person for the subscription of the reserved shares for the employee not yet subscribed, and/or included such unsubscribed shares to the underlying common shares of the overseas

Depository Receipts taking into consideration of then-current market conditions.

- (5) It is hereby proposed to the AGM to fully authorize the Chairman or his designee to handle the related affairs and to represent the Company to sign any contract and/or related documents.

### **III. The private placement of common shares**

- (1) The basis and rationality of the private placement price: The price of the private placement shares shall be no less than 80% of the higher of the following:
- A. The average closing price of the Company's common shares for one, three, or five business days immediately preceding its price determination date, and adjusted by the applicable stock dividends, cash dividends and/or capital reduction.
  - B. The average closing price of the Company's common shares for the thirty business days immediately preceding its price determination date, and adjusted by the applicable stock dividends, cash dividends, and/or capital reduction.

It is hereby proposed to AGM to authorize the Board of Directors to determine the price based on the resolution of the AGM and market conditions at that time. Considering that the privately placed shares have a three-year transfer restriction as required by Securities and Exchange Act and that the price will be set by referring to the market price of common shares, the price setting arrangement shall be reasonable.

- (2) The method of selecting the specified subscribers: The Company will select the specified subscribers in accordance with Article 43-6 of Securities and Exchange Act. If a strategic investor is targeted, only those individuals and/or legal entities which may help the Company in improving its technologies, developing products, reducing cost, enlarging market shares, and/or strengthen customers relationships, etc. will be selected to enhance the Company's competitiveness, business operation, and/or profitability through the strategic investors' experience, technology, knowledge, brand, or distribution channels.
- (3) The necessity of private placement: In consideration of market conditions, fund raising efficiency, costs of the offering(s) as well as equity stabilizing, private placement may be adopted as a fund raising mechanisms. If the private placement is for the strategic investors, it is to maintain long-term relations with such strategic investors through the transfer restriction of shares subscribed. Also, the use of proceeds thereof shall be for the Company's business operation and/or development; and it shall be for the steadily operation of the Company as well as the interests of the shareholders.
- (4) Except for the transfer restriction as provided under Article 43-8 of Securities and Exchange Act, the rights and obligations of the privately placed common shares is the same as the outstanding common shares.

### **IV. The private placement of domestic and/or overseas convertible bonds**

- (1) The term of the privately placed convertible bonds shall not be more than seven years.
- (2) It is hereby proposed to AGM to authorize the Board of Directors to determine the coupon rate of the privately placed convertible bonds.
- (3) The basis and rationality of the private placement price: The issuance price of the privately placed convertible bonds shall be no less than 80% of the theoretical price and that the conversion price shall be no less than 80% of the higher of the following:
- A. The average closing price of the Company's common shares for one, three, or five business days immediately preceding its price determination date, and adjusted by applicable stock dividends, cash dividends and/or capital reduction.
  - B. The average closing price of the Company's common shares for the thirty business days immediately preceding its price determination date, and adjusted by applicable stock dividends, cash dividends, and/or capital reduction.

It is hereby proposed to AGM to authorize the Board of Directors to determine the price based on the resolution of the AGM and then-current market conditions. Considering that the

privately placed securities have a three-year transfer restriction as required by Securities and Exchange Act and that the price will be set by referring to the market price of common shares, the conversion price setting arrangement shall be reasonable.

- (4)The method of selecting the specified subscribers: The Company will select the specified subscribers in accordance with Article 43-6 of Securities and Exchange Act. If a strategic investor is targeted, only those individual and/or legal entities which may help the Company in improving its technologies, developing products, reducing cost, enlarging market shares, and/or strengthen customer relationships, etc. will be selected to enhance the Company's competitiveness, business operation, and/or profitability through the strategic investors' experience, technology, knowledge, brand, or distribution channels.
- (5)The necessity of private placement: In consideration of market conditions, fund raising efficiency, costs of the offering(s) as well as equity stabilizing, private placement may be adopted as a fund raising mechanism. If the private placement is for the strategic investors, it is to maintain long-term relations with such strategic investors through the transfer restriction of shares subscribed. Also, the use of proceeds thereof shall be for the Company's business operation and/or development; and it shall be for the steadily operation of the Company as well as the interests of the shareholders.
- (6)The transfer restriction of the privately placed convertible bonds is in accordance with Article 43-8 of Securities and Exchange Act.
- (7)It is hereby proposed to the AGM to fully authorize the Chairman or his designee to handle and follow up related affairs and to represent the Company to sign any contract and/or related documents.

## **V. The issuance price ("Price")**

When the Price over the par value of the shares ("Par value"), the premium triggered by the difference between the issue price and the Par value will be transferred to capital surplus. When the Price under the Par value, the loss triggered by the difference between the Price and the Par value will be covered according to relevant regulations.

The Price will be set according to relevant regulations, for example, the privately placed shares have a three-year transfer restriction as required by Securities and Exchange Act, etc., and the resolution of the AGM. Also, it shall be in consideration of the steadily operation of the Company, the security of the financial structure, the urgency of the capital needs, as well as the feasibility of the fund raising, and the analysis of the significant impact to our shareholders. Therefore, the price setting or the reasons for not adopting other fund raising methods in the nature of liabilities are reasonable.

## **Attachment 7**

### **The Competitive Activities of the Respective Board of Directors**

<b>Name</b>	<b>Title of other company</b>	<b>Main business</b>	<b>Note</b>
Miin Wu	Eastern Electronics Co., Ltd. Managing Director	Engineering Manufacturing Service	Permitted
Shun Yin Investment Ltd. Representative : Yoshimasa Hayashi	MegaChips Corporation Director	IC Design	New
	MegaChips LSI USA Corporation Director	LSI Design	New
C. Y. Lu	Ardentec Corporation Chairman & CEO	Wafer Testing	Permitted
	Giga Solution Tech. Co., Ltd. Representative (Chairman)	IC Testing	Permitted
	Ardentec Semiconductor Co., Ltd. Representative (Chairman)	Electronics-related Industry	Permitted
	Ardentec Korea Co., Ltd. Director	Wafer Testing	Permitted
	Ardentec Singapore Pte. Ltd. Director	Wafer Testing	Permitted
Yan-Kuin Su	Epileds Technologies, Inc. Independent Director	Optoelectronic	Permitted
	Himax Technologies, Inc. Independent Director	IC Design	Permitted
Sung-Jen Fang	Quantek, Inc. Director	IC Design	Permitted
	TECO Image Systems Co., Ltd. Director	Computers and Peripheral Equipment	Permitted
	Scientech Corporation Independent Director	Semi-conductors Manufacturing	Permitted
Tom Yiu	Chipbond Tecology Corporation Independent Director	Packing and Testing	Permitted
F. L. Ni	Wolley Inc. Director	IDesign	Permitted
Chien-Kuo Yang	Leadtrend Technology Corporation Independent Director	IC Design	Permitted
	Andes Technology Corporation Independent Director	IC Design	Permitted
	Youngtek Electronics Corporation Independent Director	IC Packaging and Testing	Permitted
Huey-Jen Su	Novatek Microelectronics Corp. Independent Director	IC Design	New
Hsuan-Lien Chu	Mirle Automation Corporation Independent Director	Automation Equipment Development and System Integration	New
	Data Image Corporation Independent Director	LCD Module	New
	BenQ Medical Technology Corporation Independent Director	Medical Equipment, Medical Consumables, Medical Services	New

## **Appendix 1**

### **Macronix International Co., Ltd. Articles of Incorporation**

May 23, 2025  
Revised by the regular shareholders' meeting of 2025

#### **CHAPTER 1: GENERAL PROVISIONS**

- Article 1: The Company is incorporated under those provisions of the Company Law relating to companies limited by shares, and is named as "Macronix International Co., Ltd."
- Article 2: The businesses engaged in by this Company shall be as follows:  
The research & development, design, manufacture, testing, sale and consultation of the following products:
- I. Parts and modules for integrated circuit and semi-conductors, and system application products (including integrated circuit cards (boxes) and circuit modules, etc.):
    - (1) IC products for telecommunication systems;
    - (2) IC products for personal computers and peripheral devices;
    - (3) Products for consumable electronic systems;
    - (4) Multi-media computer products;
    - (5) Automatic electro-mechanical integrated products.
  - II. Light and electric components, parts and modules.
  - III. Design of software and process of computer data.
  - IV. To engage in the import and export trading business related to this Company's businesses.
- Article 3: Upon consent of the board of directors, the Company may provide guarantees to third parties in accordance with its Operational Measures Governing Guarantees and Endorsements, which shall be separately enacted.
- Article 4: The Company's principal executive offices shall be located in the Science-Based Industrial Park in Hsinchu, Taiwan, R.O.C. The Company may, upon approval of the board of directors and competent authority, establish branch offices in Taiwan or abroad.
- Article 5: The total amount of investment made by this Company shall be exempted from the restriction provided in Article 13 of the Company Law.

#### **CHAPTER 2: CAPITAL STOCKS**

- Article 6: The Company's authorized capital is NT\$65.5 billion to be divided into 6.55 billion shares, with par value of NT\$10 per share; shares not yet issued will be issued pursuant to the decision of the Board of Directors.  
650 million shares will be reserved from the above authorized capital for employee stock option to be issued pursuant to the decision of the Board of Directors.
- Article 7: The share certificate of this Company shall be issued in registered form and signed by or affixed with the seal of at least three directors and numbered accordingly. The shares won't be effective until the authentication of the competent authority or the agencies of issuance and registration under their approval.  
When issuing new shares, this Company may print collaborately the total amount of the

issuance, but may be exempted from printing the share certificates, including the issuance of security other than shares.

Article 8: The handling of stock affairs of this Company shall be in accordance to the “Guidelines for Handling of Stock Affairs by Public Companies” and other relevant laws and regulations.

Article 9: For any new shares to be issued by the Company, except those set aside to be issued for purchase by employees and others pursuant to relevant laws and regulations, the shareholders shall have the preemptive right to subscribe to the new shares in proportion to their shareholdings.

### **CHAPTER 3: SHAREHOLDERS’ MEETINGS**

Article 10: Shareholders’ meetings shall be convened as follows:

1. General shareholders’ meetings shall be convened by the board of directors within six (6) months following the end of each fiscal year.
2. Special shareholders’ meetings may be convened according to the laws whenever it is necessary.

Article 11: The chairman of the board shall preside at shareholders’ meetings if the shareholders’ meeting is convened by the board of directors. When the chairman of the board is unable to preside at a meeting, the directors present shall elect one from among themselves as proxy. If the shareholders’ meeting is convened by others with legitimate right, the one who convenes it shall preside at the meeting. When more than one conveners are present, they shall elect one from among themselves to preside.

Article 12: Notice shall be provided to each shareholder at least thirty (30) days prior to a general shareholders’ meeting. Notice shall be provided to each shareholder at least ten (10) days prior to an extraordinary shareholders’ meeting. The notice shall state the date and venue of the meeting and the purpose or purposes for which the meeting is called.

Article 13: Except as otherwise provided by the laws and regulations, shareholders of the Company are entitled to one vote for each capital stock.

Article 14: Except as otherwise provided by the laws and regulations, a resolution may be adopted by the shareholders or proxy of a simple majority of the votes of the issued and outstanding capital stocks represented at a shareholders’ meeting at which the shareholders of a majority of issued and outstanding capital are present or by proxy.

Article 15: When a shareholder of the Company is unable to attend a shareholders’ meeting for any reason, the shareholder may appoint a representative to attend such shareholders’ meeting by presenting a written proxy form, which shall specify the scope of proxy. Where one person is acting as proxy for more than two shareholders, unless such person is engaged in the trust business or other proxy institutions of stock affairs approved by the competent authority, the votes exercised by such person shall not exceed 3% of all the issued and outstanding capital stocks, and the portion in excess thereof shall not be counted.

Article 16: The resolution adopted at the shareholders’ meeting shall, pursuant to the laws, be recorded in the minutes of the meetings which shall be signed or sealed by the chairman of the board and kept forever at the Company during its existence. The roster of attendance and the written proxy forms shall be kept for at least one (1) year; provided, however, that shareholder file a litigation in accordance with Article 189 of the Company Law, the minutes shall be kept till the end of such litigation.

Article 16-1: When Powerchip Semiconductor Corp. and its affiliates (individually and/or collectively “PSC”) itself serves or designates others to serve the director of this company (individually and/or collectively “PSC Director”), neither PSC nor PSC Director shall use information of this company on matters other than the operation of this company, or

disclose such information to any third party. The transaction between this company and each PSC (“Transaction”) shall obtain the prior approval of more than one half of the shareholders (other than PSC) attending the shareholders’ meeting of this company. However, in the event the Transaction merely grants rights to this company, it can be proceeded if more than one half of the directors of this company (other than PSC Director) approve said Transaction and its details are reported to the following shareholders’ meeting. The president of this company shall report the progress of the Transaction to the supervisor from time to time, and the negotiation and conclusion of any and all Transaction shall be represented by non-PSC supervisor(s) of this company. The Transaction is invalid if the foregoing is violated.

#### **CHAPTER 4: DIRECTORS, SUPERVISORS AND MANAGERS**

- Article 17: The Company shall have nine to fifteen directors (including at least three independent directors with the remaining being non-independent directors) to be elected by the Shareholders from nomination list, with a term of three (3) years and renewable upon re-election. Corporate shareholders may appoint representative to serve the directorship and may appoint new representative to take over as director for the remaining term of the directorship.  
Compensation for the chairman, non-independent directors and independent directors shall be determined by the Board of Directors in accordance with their respective participation and contribution to the operations of the business, and the domestic and international business standards. The Company shall purchase liability insurance for the directors (including independent and non-independent).
- Article 18: The Company shall have three to four supervisors to be elected by the shareholders from a nomination list, with a term of three (3) years and renewable upon re-election. In the event an audit committee, i.e., a committee to be formed by at least three independent directors with at least one independent director specialized in accounting or finance) is established, the Company is not required to elect supervisor. In the case that supervisors have been elected, they will be terminated immediately upon the formation of the audit committee and the provisions relating to Supervisor hereof shall become void.  
Compensation for supervisors shall be determined in accordance with their participation and value of contribution, and the domestic and international business standards. The Company shall purchase liability insurance for the supervisors. Corporate shareholders may appoint representative to be elected as supervisors and may appoint new representatives or supervisor to take over as supervisors for the remaining term.
- Article 19: The Directors shall elect from among themselves a board chair acting as the representative of the Company, by a majority in a meeting attended by over two-thirds of the Directors.
- Article 20: The directors’ meeting shall be convened by the chairman of the board. The initial directors’ meeting of each term shall be convened by the director who receives the number of ballots representing the largest number of votes. If a director is unable to attend a directors’ meeting, the director may appoint another director to attend the meeting as proxy; provided, however, that the proxy shall accept the appointment of one director only. A director who lives abroad may appoint in written form another shareholder domiciled within the territory of R.O.C. to attend regularly by proxy any directors’ meeting. Such appointment of proxy shall be registered with the competent authority.  
If the directors’ meeting is conducted in a manner of digital videoconference, the directors who participate in such conference via digital video shall be deemed be present in person.
- Article 21: The notice of directors’ meeting shall specify the purposes for which the meeting is convened and the agenda. Notice shall be provided to the directors and supervisors by writing, fax or email, etc. at least seven (7) days prior to a directors’ meeting, provided, however, that a special directors’ meeting and a managing directors’ meeting may be

convened without any notice in written form as deemed necessary.

- Article 22: The chairman of the board shall preside at directors' meeting. The chairman of the board shall appoint a managing director as proxy to preside at such meetings when the chairman of the board is unable to preside. In the absence of such appointment, the directors shall elect one from amongst themselves.
- Article 23: When passing upon any resolution, each director shall have one vote. Unless the laws, regulations or articles of incorporation specifically provide otherwise, a directors' meeting at which a resolution is adopted shall be attended by a majority of the directors and a majority of those present votes in favor of such a resolution. Minutes of directors' meetings shall be prepared to record the businesses transacted at a directors' meeting.
- Article 24: Responsibility of the Board of Directors.
1. Approve the operation directives and the long term as well as short-term development plans.
  2. Review, implement and supervise the annual business plan.
  3. Approve the budget and annual financial report.
  4. Propose the increase and decrease of capital.
  5. Propose distributions of earning and/or offset of losses.
  6. Discuss and approve material agreements.
  7. Approve the purchase and disposal of material assets.
  8. Approve the distributions for technology shares.
  9. Propose amendments to these Articles of incorporation.
  10. Approve bylaws and internal rules.
  11. Approve establishment, restructure or dissolution of branch offices.
  12. Approve material capital expenditure.
  13. Hiring and dismissing managers.
  14. Convene shareholders' meeting and report on the operations of the business.
  15. Establish functional committees and approve rules regarding said committee.
  16. Other authority imposed by law or shareholders' meeting.
- Article 25: In the event the supervisor ship is established, the responsibility of such supervisor are as the following:
1. Investigate the business and financial status of the Company.
  2. Audit company documents.
  3. Supervise business implementations.
  4. Other authority imposed by law or by shareholders' meeting.
- Article 26: This Company shall have several managers (including CEO). The appointment, removal and remuneration of such managers shall be subject to relevant laws and regulations and determined by a resolution of a directors' meeting which is attended by a majority of directors and where a majority of those present votes are in favor of such a resolution.
- Article 27: The manager of this Company, within his powers and authorities, shall have the authority to manage the affairs of this Company and to sign on behalf of the said Company. The relevant authorization measures shall be stipulated by the board of directors.

## **CHAPTER 5: ACCOUNTING**

- Article 28: The fiscal year of this Company shall commence on the first day of January each year and shall end on the thirty-first day of December. A year-end accounting statement shall be prepared at the end of each fiscal year.
- Article 29: At the end of the year, the Board of Directors shall deliver the following documents to the annual shareholders' meeting for approval in accordance with applicable laws, and submitted to the relevant government agency:

1. Business reports.
2. Financial statements.
3. Plan to distribute surplus or to appropriate fund in case of loss.

Article 30: When the Company generates profits in a fiscal year, 15% of the remaining profit after deducting the accumulated losses (“Annual Profit”) shall be allocated as employee compensation (“Employees’ Compensation”), with 20% thereof for Junior Staffs. As to directors compensation, it shall not exceed 2% of the Annual Profit, and as a general principle, shall be 2% .

Employees eligible to receive Employees’ Compensation may include employees from the affiliated companies, and the definition of “Junior Staffs” shall be determined by the Board of Directors in accordance with laws, and will be regularly reviewed and evaluated to determine if adjustment is required.

When the Company made profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside a legal reserve 10% of the remaining profit (until the amount of the legal reserve equals the amount of the Company’s paid-in capital), setting aside or reversing a special reserve in accordance with the laws and regulations.

The Company is classified under the capital intensive industry. In accordance with the long-term financial program of the Company, the above shareholders’ dividends can be retained as undistributed earnings, and then be distributed in future, as determined by the shareholders at the Annual General Meeting.

Distributions shall be prioritized to take the form of cash dividends. Nevertheless, it still depends on the Company’s financial, sales or operating conditions. That no more than 50% of the current year’s total amount of distributable earnings can be distributed in the form of share dividends.

Article 31: Dividends and bonuses to shareholders shall be distributed to those shareholders whose names are listed on the registrar of shareholders as of the record date set for purposes of the distribution.

## **SECTION 6: SUPPLEMENTARY PROVISIONS**

Article 32: Any rules or measures related to the articles of incorporation shall be stipulated separately by the board of directors.

Article 33: Matters not provided for in this articles of incorporation shall be undertaken in accordance with relevant laws and regulations.

Article 34: This chapter is first enacted on August 21st, 1989; first revised on April 21st, 1990; second revision on September 9th, 1990; third revision on April 27th, 1991; fourth revision on November 9th, 1991; fifth revision on July 18th, 1992; sixth revision on June 19th, 1993; 7th revision on November 27th, 1993; eighth revision on May 28th, 1994; ninth revision on June 5th, 1995; tenth revision on January 24th, 1996; eleventh revision on June 22nd, 1996; twelfth revision on May 31st, 1997; thirteenth revision on June 29th, 1998; fourteenth revision on May 3rd, 2000; sixteenth revision and seventeen revisions on May 30th, 2002; eighteenth revision on June 27th, 2003; nineteenth revision on June 18th, 2004; twentieth revision on June 30th, 2006; twenty-first and twenty-second revision on June 29th, 2007; twenty-third revision on June 10th, 2011; twenty-fourth revision on June 18th, 2015; twenty-fifth revision on May 26th, 2017, twenty-sixth revision on May 23rd, 2025.

## **Appendix 2**

### **Macronix International Co., Ltd. Procedure Rules of Shareholders' Meeting**

June 6, 2012

Revised by the regular shareholders' meeting of 2012

- Article 1: Shareholders' Meeting of the Company (the "Meeting") shall be conducted in accordance with these Rules and Procedures, unless the law provides otherwise.
- Article 2: A sign-in booklet has been installed for shareholders (or their respective representatives) to sign in. The number of shares in attendance shall be based on the sign-in book or the number of sign-in cards submitted. Where votes are taken in written or electronic means, unless the law requires otherwise, ballots submitted in writing or by electronic means shall be included in the aforementioned shares in attendance. Shareholders (or their respective representatives) are required to bring their attendance certification to attend the meeting. Sign-in cards or proof of appointment shall be preserved for at least one year.
- Article 3: Attendance and votes of Shareholders' Meetings shall be counted based upon the number of shares in attendance.
- Article 4: The location of Shareholders' Meetings shall be either where the Company is located, or any other place deemed convenient for the shareholders to attend and proper for holding such meeting. The Shareholders' Meetings shall be held no earlier than 9 a.m. and no later than 3 p.m. on the designated meeting date.
- Article 5: The Board of Directors shall call the Shareholders' Meetings. The chairman of the Board of Directors shall preside over the meeting. If the chairman of the Board of Directors is not available for the meeting, then the vice-chairman of the Board of Directors shall act on his/her behalf to preside over the meeting. If neither the chairman nor the vice-chairman of the Board of Directors is available for the meeting, the chairman shall designate a director of the Board of Directors to act on his/her behalf to preside over the meeting. The Board of Directors shall elect a director to act on the chairman's behalf if the chairman appoints no designee. Other than the Board of Directors, a person entitled by law to call a Shareholders' Meeting shall preside over the meeting, if and when such meeting is called, if there are two or more persons having the convening right, the chairman of the meeting shall be elected from among themselves.
- Article 6: The Company may designate legal attorneys, certified-public-accountants, or other related persons to attend the meetings. Persons handling affairs of the Meeting shall wear identification cards or badges.
- Article 7: Shareholders' meeting shall be taped or recorded, and any tape or recording shall be preserved in accordance with the law. Recording of the deliberations shall be preserved for as long as the business remains in operation.
- Article 8: Chairman shall call the Meeting to order at the time scheduled for the Meeting. If the number of shares represented by the shareholders present at the Meeting has not yet constituted the quorum at the time scheduled for the Meeting, the chairman may postpone the time for the Meeting. The postponements shall be limited to two times at most and Meeting shall not be postponed for longer than one hour in the aggregate. If after two postponements no quorum can yet be constituted but the shareholders present at the Meeting represent more than one-third of the total outstanding shares, tentative resolutions

may be made in accordance with Section 1 of Article 175 of the Company Law of the Republic of China. If during the process of the Meeting the number of outstanding shares represented by the shareholders present becomes sufficient to constitute the quorum, the chairman may submit the tentative resolutions to the Meeting for approval in accordance with Article 174 of the Company Law of the Republic of China.

- Article 9: The agenda of the Meeting shall be set by the Board of Directors if the Meeting is convened by the Board of Directors. Unless otherwise resolved at the Meeting, the Meeting shall proceed in accordance with the agenda. The chairman may announce to go into voting after the discussion of any resolution or hold certain and/or all votes of such proposals until the preceding of Motions. Such votes are not deemed to change the agenda. The above provision applies to cases where the Meeting is convened by any person, other than the Board of Directors, entitled to convene such Meeting. Unless otherwise resolved at the Meeting, the chairman cannot announce adjournment of the Meeting before all the discussion items (including special motions) listed in the agenda are resolved. However, in the event that the Chairman adjourns the Meeting in violation of these Rules and Procedures, the shareholders may designate, by a majority of votes represented by shareholders attending the Meeting, one person as chairman to continue the Meeting.
- Article 10: When a shareholder (or their respective representatives) present at the Meeting wishes to speak, a Speech Note should be filled out with summary of the speech, the shareholder's number (or the number of Attendance Card) and the name of the shareholder. The sequence of speeches by shareholders should be decided by the chairman. If any shareholder (or their respective representatives) present at the Meeting submits a Speech Note but does not speak, no speech should be deemed to have been made by such shareholder. In case the contents of the speech of a shareholder are inconsistent with the contents of the Speech Note, the contents of actual speech shall prevail. Unless otherwise permitted by the chairman and the shareholder (or their respective representatives) in speaking, no shareholder shall interrupt the speeches of the other shareholders, otherwise the chairman shall stop such interruption.
- Article 11: Unless otherwise permitted by the chairman, each shareholder shall not, for each discussion item, speak more than two times (each time not exceeding 5 minutes). Except for the prior consent of the chairman, the shareholder shall speak after all the report items listed in the agenda are reported by the chairman or his designated person. In case the speech of any shareholder violates all the above provision or exceeds the scope of the discussion item, the chairman may stop the speech of such shareholder.
- Article 12: Any legal entity designated as proxy by a shareholder(s) to be present at the Meeting may appoint only one representative to attend the Meeting. If a corporate shareholder designates two or more representatives to attend the Meeting, only one representative can speak for each discussion item.
- Article 13: After the speech of a shareholder, the chairman may respond himself/herself or appoint an appropriate person to respond.
- Article 14: The chairman may announce to end the discussion of any resolution and go into voting if the Chairman deems it appropriate.
- Article 15: If there is amendment to or substitute for a discussion item, the chairman shall decide the sequence of voting for such discussion item, the amendment or the substitute. If any one of them has been adopted, the others shall be deemed vetoed and no further voting is necessary.
- Article 16: Unless otherwise provided for in the Company Law or Company Rules, a motion approved by more than one-half of the votes constitutes final approval. The chairman rules that a resolution may be decided by either a vote or by asking for objections. In the case that

there was no objection when asked by the chairman, the issue is resolved as if approved by voting, except in the case for elections of directors or supervisors, which shall be governed by company rules regarding elections for directors or supervisors and by applicable laws. The chairman shall appoint ballot inspectors and calculation officials, and the inspectors must possess shareholder status.

- Article 17: The chairman shall appoint ballot inspectors and calculation officials, and the inspectors must possess shareholder status.  
Ballots (including those for the elections) will not be announced one by one, but the result shall be announced and recorded in the meeting.
- Article 18: During the Meeting, the chairman may, at his discretion, set time for intermission.
- Article 19: The chairman may direct the disciplinary officers (or the security guard) to assist in keeping order of the Meeting place. Such disciplinary officers (or security guards) shall wear badges marked “Disciplinary Officers” for identification purpose.
- Article 20: If an air-raid warning is declared during the meeting, the chairman may announce that the meeting will be terminated and dissolved to be reconvened one hour after the warning has been lifted (or at other times announced by the chairman).
- Article 21: Where this Regulation does not specifically provide, relevant laws shall be applicable.
- Article 22: These Rules and Procedures shall be effective from the date it is approved by the Shareholders’ Meeting. The same applies in case of revision.

## Appendix 3

### Macronix International Co., Ltd. Shareholding of All Directors

1. As of the book closure date for the 2026 AGM, the issued shares were 1,981,308,820 shares (including 1,956,619 shares without voting rights pursuant to Article 179 of the Company Act).
2. Pursuant to Article 26 of the Securities and Exchange Act and the “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies”, the total shareholding of all directors shall not be less than 2.4% of the total issued shares, i.e., 47,551,411 shares.
3. The Company has established Audit Committee, and therefore the minimum shareholding requirements for supervisors do not apply.
4. As of the book closure date for the 2026 AGM, the shareholding of individual directors and all directors recorded in the shareholders’ register is as follows:

As of March 29, 2026

Position	Name	Shares	Shareholding ratio
Chairman	Miin Wu	13,440,809	0.68%
Director	Shun Yin Investment Ltd. Representative: Yoshimasa Hayashi	22,587,265	1.14%
Director	C.Y. Lu	2,941,766	0.15%
Director	Stacey Lee	19,446	0.00%
Director	Yan-Kuin Su	-	-
Director	Sung-Jen Fang	511,159	0.03%
Director	Tom Yiu	6,600,322	0.33%
Director	F.L. Ni	2,067,933	0.10%
Director	Hui Ying Investment Ltd.	1,956,619	0.10%
Independent Director	Tyzz-Jiun Duh	-	-
Independent Director	Chiang Kao	-	-
Independent Director	Chien-Kuo Yang	-	-
Independent Director	Huey-Jen Su	-	-
Independent Director	Hsuan-Lien Chu	-	-
Total Shareholding of all Directors		50,125,319	2.53%