

Eris Technology Corporation

2023 Extraordinary Shareholders' Meeting Minutes

Notice: This translation document is prepared in accordance with the Chinese version and is for reference only. In the event of any inconsistency between the English version and the Chinese version, the Chinese version shall prevail.

Time: 9:00 a.m., August 21, 2023

Venue: 6F., No.23, Lane 155, Sec. 3, Beishen Rd., Shenkeng Dist., New Taipei City, Taiwan (R.O.C)

Total shares represented by shareholders present in person or proxy: 31,488,471 shares, or 70.87% of total outstanding shares of 44,428,250.

Chairman: Jonathan Chang

Attended Directors: Jonathan Chang, Maxine Lai, Patricia Hwang

Attended Independent Directors/Chair of Audit Committee: Huei-Min Ding, Shiao-Kwang Tang

Attendees: Jimmy Wu(CPA), Sabrina Liu(CPA), James Cheng(Lawyer), Carol Chen(Lawyer)

Chairperson: Jonathan Chang

Recorder: Esther Chiu

The aggregate shareholding of the shareholders present in person or proxy constituted a quorum. The Chairman called the meeting to order.

Chairman's Address: (Omitted)

Report Items (None)

I. Discussion Items and Elections Items

Item 1

Proposal: The Company to acquire wafer manufacturing business spun-off from Diodes Taiwan S.A.R.L. Keelung Branch and to assume relevant assets and liabilities. (Proposed by the board of directors of the Company)

Explanation:

1. In order to expand operation scale, to step into the manufacturing of high-end products and to enhance the technology level, the board of directors of the Company has resolved on July 5, 2023 to acquire the manufacturing, sales and export/import business of rectifier diodes wafer (hereinafter the "Wafer Manufacturing Business") from Diodes Taiwan S.A.R.L. Keelung Branch (the "KL Branch") and assume the relevant assets and liabilities of the Wafer Manufacturing Business with the tentative consideration of NT\$693,121,939 in cash (hereinafter the "Spin-Off") and propose to the shareholder meeting for discussion. During the said board meeting, in order to maintain the objectiveness of the resolution, three directors, Gary Yu, Patricia Hwang and Maxine Lai, excused themselves from discussion and voting because they are elected as the representatives of Diodes Holdings UK and Diodes Holdings UK and Diodes Taiwan S.A.R.L. are both affiliated companies of Diodes Incorporated group. However, considering the Spin-Off is beneficial to integrate group resource and to elevate Company's operation efficiency and products' advantage, three directors, Gary Yu, Patricia Hwang and Maxine Lai, all agree to the Spin-Off.
2. The major terms and conditions of the Spin-Off are summarized as follows:
 - A. Transferred assets include: (1) physical inventory, spare parts, machinery, equipment, facilities and office equipment and furniture(collectively the "Equipment and Inventory"); (2) the contract between

the KL Branch and its customers related to the Wafer Manufacturing Business (including orders) (the “Customer Contracts”); (3) the raw materials, consumables, components, and other accessories, spare parts, which the KL Branch has purchased and paid or prepaid part or all of the purchase price but has not yet received, and purchasing contracts and maintenance service contracts (both include orders) for accessories, spare parts and other materials related to the process of the Wafer Manufacturing Business (the “Procurement Contracts”) (items (1), (2) and (3) are collectively referred as the “Target Assets” as defined in the Spin-Off Agreement).

- B. Assumed liabilities include: (a) the liabilities of supplying the products under the Customer Agreement, which have occurred or existed but have not yet due and the pre-payment received and advance payment for undelivered products; and (b) the payment liabilities that have occurred or existed but have not yet due in accordance with the Procurement Contracts (items (a) and (b) are collectively referred as the “Target Liabilities” as defined in the Spin-Off Agreement.)
 - C. Cash consideration: As of May 31, 2023, the Target Assets of the KL Branch includes equipment of NT\$521,051,045, inventory of NT\$154,407,637, spare part of NT\$10,390,924 accounts receivable of NT\$57,229,521, with the total of NT\$743,079,127 and the Target Liabilities is accounts payable of NT\$102,062,293. The estimated spin-off consideration is NT\$693,121,939, based on the Target Assets deducted by Target Liabilities plus the premium which is 10% of the equipment as stated above (the “Premium”). The calculation formula for the actual spin-off consideration is the Target Assets as of the spin-off effective date plus the Premium deducted by Target Liabilities. The Spin-Off has also set up an adjustment mechanism within certain period after the spin-off effective date and the actual spin-off consideration will be the final amount after the adjustment.
 - D. Closing conditions precedent: the shareholders meeting of the Company having passed the resolution, having obtained the governmental approval (such as factory registration), having completed the capitals increase in cash, having completed the investment in the newly-incorporated subsidiary (if applicable), having executed the lease contract for the real properties and factory of the current premise of the KL Branch and patent licensing contract necessary for the Wafer Manufacturing Business and other conditions precedents customary to a similar transaction. Therefore, the Spin-Off will only be processed when all closing conditions stipulated in Article 5.1 of the Spin-Off Agreement are satisfied or waived and the closing date will be the spin-off effective date.
 - E. Employee: For the employees of the KL Branch in the Wafer Manufacturing Business, the Company may decide to retain or not retain, and the retention procedures and related rights and obligations are in accordance with Article 16 of the Business Merger and Acquisition Act. If among the existing employees of the KL Branch, there are employees who are applicable to the pension scheme under the Labor Standards Act (hereinafter referred to as the “Old Pension Scheme”) or other employees who are applicable to the pension scheme under the Labor Pension Act (hereinafter referred to as the “New Pension Scheme”) but have retained the seniority under the Old Pension Scheme, the KL Branch shall be responsible for paying pensions or severance payments to these employees under the Old Pension Scheme, or to settle the seniority of these employees, who have applied to the New Pension Scheme, under the Old Pension Scheme.
 - F. Indemnification: In accordance with Article 35(7) of the Business Merger and Acquisition Act, within two years from the spin-off effective date, the Company or the newly incorporated wholly-owned subsidiary of the Company that acquires the Target Assets and Target Liabilities will be jointly and severally liable for the liabilities incurred by the KL Branch due to the Wafer Manufacturing Business before the spin-off effective date subject to the Target Assets. The Spin-Off Agreement has provided in Article 10.3 that in case of this type of liabilities, the KL Branch shall be responsible to indemnify the Company.
 - G. Operation at current location: The Company plans to, by itself or by a newly-incorporated and wholly-owned subsidiary, continue the Wafer Manufacturing Business at the current premises of the KL Branch located at No. 28-1, Wuxun St., Anle Dist., Keelung City. The KL Branch will not engage in the Wafer Manufacturing Business after the Spin-Off.
3. The Company plans to proceed with a capital injection by cash and use part of the proceeds from the

capital injection to pay the cash consideration of the Spin-Off.

4. Please refer to Chinese version for the fairness opinion for the cash consideration of the Spin-Off.
5. It is submitted for the resolution of the Shareholders' Meeting to approve the Spin-Off and the Spin-Off Agreement(Please refer to attachment 2), and to authorize the Chairman and/or the person designated by him with full power to represent the Company to handle all relevant matters and all necessary procedures or actions, including but not limited to modification, addition or deletion of the Spin-Off Agreement and related documents or contracts, performance and handling of all matters related to the Spin-Off Agreement, change of the effective date or closing date and place, filing of announcements or reports or applications (including supplementary documents) to the competent authority or regulatory authority, as well as any supplemental actions or documents or explanations at the request of the competent authority or regulatory authority.
6. Please discuss.

Resolution: Proposal was approved after voting with 99.90% of approval rate.

Approval votes: 31,460,096 votes (through e-voting : 7,092,335 votes)

Disapproval votes: 15,090 votes (including 15,090 votes through e-voting)

Invalid votes: 0 vote

Abstention votes/ no votes: 13,285 votes (including 11,284 votes through e-voting)

Total votes: 31,488,471 votes

Item 2

Proposal: To elect for eleventh term of directors. (Proposed by the board of directors of the Company)

Explanation:

1. The term of office of the 10th session of directors of the company will expire on October 14, 2023 due. It is planned to elect the 11th session of directors at the 1st Extraordinary Shareholders' Meeting in 2023.
2. According to Article 15 of the company's articles of association, 7 directors (including 3 independent directors) are to be elected for a term of 3 years(from October 15, 2023 to October 14, 2026)..
3. The election shall be complied with ERIS's Rules for Election of Directors.
4. In accordance with Article 15 of the Company's Articles of Association and Article 192-1 of the Company Law, the nomination system for directors and independent directors shall be adopted by shareholders from a list of candidates. Candidate-related information (please refer to pages 35 of the Chinese version , Attachment 3).
5. Please discuss.

Resolution:

Election Results:

Position	Account Number/ID	Account Name	Received Votes
Director	1	Jonathan Chang	32,892,542 votes
Director	19229	DIODES HOLDINGS UK Representative: Yu, Kai-Hsing	26,939,841 votes
Director	19229	DIODES HOLDINGS UK Representative: Lai, Miao-Yin	26,932,840 votes
Director	19229	DIODES HOLDINGS UK Representative: Hwang, Wen-Chad	26,549,340 votes
Independent Director	C200XXXXXX	Ding,Huei-Min	25,953,203 votes
Independent Director	E101XXXXXX	Lin,Kun Shan	25,759,689 votes
Independent Director	A100XXXXXX	Tan, Xiao Guang	25,811,284 votes

Item 3

Proposal: Rescind non-competition restriction on new directors and their representative of the Company.
(Proposed by the board of directors of the Company)

Explanation:

1. Article 209 of Company Act states that a director who does anything for himself or on behalf of another person that is within the scope of the Corporation's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.
2. For the company's operational needs, it is proposed to submit to the first Extraordinary meeting of shareholders in 2023 to agree to lift the restrictions on the non-competition of the company's newly elected directors and their representatives, so as to facilitate the promotion of business.
3. Concurrent positions of the new directors and their representatives (please refer to Attachment 4)..
4. Please discuss.

Shareholder's speak: The representative of shareholder account No. 19229 made a speak: This shareholder said that part of the content in Attachment 4 of the Third Items description of concurrent positions is inconsistent with the actual situation. Regarding the concurrent positions of Director Lai Miao-yin and Director Hwang Wen-Chad listed in Attachment 4, we should be corrected. The original record on page 35 of this meeting manual is: "Lai Miao-yin serves as the chief financial officer of the Diodes Taiwan S.A.R.L. Taiwan Branch" and "Huang Wen-chad serves as the deputy chief financial officer of the Diodes Taiwan S.A.R.L. Taiwan Branch" Content; Among them, Lai Miaoyin's concurrent position should be revised to: "Lai Miaoyin serves as the chief financial officer of the Diodes Taiwan S.A.R.L. Taiwan Branch, director and manager of Diodes Inc. Group, and director of Yea-Shin Technology Co., Ltd.", while Huang Wen-chad Concurrent positions should be revised to: "Huang Wen-chad serves as the deputy financial director of the Diodes Taiwan S.A.R.L. Taiwan Branch, director and manager of Diodes Inc. Group, director of ELTA Technology (Co., Ltd.), Yea-Shin Technology Co., Ltd. Supervisor".

Chairperson: Regarding the above matters, regarding the amendment to part of the contents of Attachment 4 of Explanation 3 of the Third Items proposed by shareholder No. 19229, Take a vote.

Resolution: Proposal was approved after voting with 77.38% of approval rate.

Approval votes: 24,367,761 votes (through e-voting : 0 votes)

Disapproval votes: 0 votes (including 0 votes through e-voting)

Invalid votes: 0 vote

Abstention votes/ no votes: 7,120,710 votes (including 7,118,709votes through e-voting)

Total votes: 31,488,471 votes

【 Attachment4 before amendment 】

Candidate Items	Candidate name list	Concurrent positions
Director	Jonathan Chang	Eris Technology Corporation General Manager Overseas subsidiary legal person director representative Chairman of Yea-Shin Technology Co., Ltd.
Director	Yu, Kai-Hsing	Diodes Inc. Chief Operating officer Diodes Inc. Group Director and manager
Director	Lai, Miao-Yin	The chief financial officer of the Diodes Taiwan S.A.R.L. Taiwan Branch
Director	Hwang, Wen-Chad	The deputy financial director of the Diodes Taiwan S.A.R.L. Taiwan Branch

【 Attachment4 after amendment 】

Candidate Items	Candidate name list	Concurrent positions
Director	Jonathan Chang	Eris Technology Corporation General Manager Overseas subsidiary legal person director representative Chairman of Yea-Shin Technology Co., Ltd.
Director	Yu, Kai-Hsing	Diodes Inc. Chief Operating officer Diodes Inc. Group Director and manager
Director	Lai, Miao-Yin	The chief financial officer of the Diodes Taiwan S.A.R.L. Taiwan Branch, director and manager of Diodes Inc. Group, and director of Yea-Shin Technology Co., Ltd.
Director	Hwang, Wen-Chad	The deputy financial director of the Diodes Taiwan S.A.R.L. Taiwan Branch, director and manager of Diodes Inc. Group, director of ELTA Technology (Co., Ltd.), Yea-Shin Technology Co., Ltd. Supervisor

Chairperson: Part of the content of Attachment 4 of the Third Statement on Discussion and Election Matters was adopted in accordance with the amendments proposed by the shareholder with account number 19229. In accordance with the content of Attachment 4 of the 3rd amendment, the proposal to lift the non-competition restrictions on the company's new directors and their representatives will be voted on.

Resolution: Proposal was approved after voting with 77.38% of approval rate.

Approval votes: 24,367,761 votes (through e-voting : 0 votes)

Disapproval votes: 0 votes (including 0 votes through e-voting)

Invalid votes: 0 vote

Abstention votes/ no votes: 7,120,710 votes (including 7,118,709 votes through e-voting)

Total votes: 31,488,471 votes

Item 4

Proposal: Amendment to the Procedures for Acquisition or Disposal of Assets. (Proposed by the board of directors of the Company)

Explanation:

In order to achieve the efficiency of the company's operation and management, it is proposed to revise some of the provisions of the company's "Procedures for Acquisition or Disposal of Assets", and the comparison table of revised provisions of the "Procedures for Acquisition or Disposal of Assets" (please refer to attachment 5).

Please discuss.

Resolution: Proposal was approved after voting with 99.91% of approval rate.

Approval votes: 31,460,878 votes (through e-voting : 7,093,117 votes)

Disapproval votes: 15,120 votes (including 15,120 votes through e-voting)

Invalid votes: 0 vote

Abstention votes/ no votes: 12,473 votes (including 10,472 votes through e-voting)

Total votes: 31,488,471 votes

Item 5

Proposal: Amendments to the company's shareholders' meeting rules of procedure (Proposed by the board of directors of the Company)

Explanation:

In order to improve the efficiency of the company's shareholders' meeting and that shareholders who are attending the meeting to have the opportunity to speak, it is proposed to amend some provisions of the company's shareholders' meeting rules of procedure, which the comparison table of revised provisions (please refer to attachment 6).

Resolution: Proposal was approved after voting with 92.27% of approval rate.

Approval votes: 29,054,878 votes (through e-voting : 4,687,117votes)

Disapproval votes: 2,421,120 votes (including 2,421,120 votes through e-voting)

Invalid votes: 0 vote

Abstention votes/ no votes: 12,473 votes (including 10,472 votes through e-voting)

Total votes: 31,488,471 votes

II. Extemporary Motion: None.

III. Meeting Adjourned: 9:42 a.m., August 21, 2023.

(The minutes of the Extraordinary shareholders' meeting was only stated gist of the meeting, of which video and the Chinese version shall prevail.)

【Attachment 2】

Spin-Off Agreement (translation)

The Spin-Off Agreement (the “**Agreement**”) is made on July 5, 2023 by and between:

- (1) Diodes Taiwan S.A.R.L. Keelung Branch, a registered branch office in Taiwan of a company incorporated under the laws of Luxemburg, with registered address at No. 28-1, Wuxun St., Anle Dist., Keelung City, Taiwan (hereinafter “**Seller**”) and
 - (2) Eris Technology Corporation, incorporated under the laws of Taiwan, with registered address at 6F., No.17, Lane. 155, Sec. 3, Beishen Rd., Shenkeng Dist., New Taipei City, Taiwan (hereinafter “**Buyer**”)
- (each a “**Party**” and collectively “**Parties**”)

Whereas,

- (1) The Seller is the Keelung Branch established by Diodes Taiwan S.A.R.L., a Luxembourg-incorporated company, in Taiwan, and is engaged in the manufacturing of discrete semiconductor wafers at No. 28-1, Wuxun St., Anle Dist., Keelung City (hereinafter “**KL Factory Premise**”). Its main products include rectifier diodes, bridge rectifiers, and surface-mounted diodes.
- (2) The Buyer is engaged in the ODM business (specializing in the supply and manufacturing of rectifier diodes) and its products include rectifier diodes, Schottky diodes, TVS diodes, Zener diodes, bridge rectifiers, and wafers. Additionally, the Buyer also sells components of the LED-related products in domestic and international markets.
- (3) In order to enhance the scale of operation and synergy, the Seller intends to divide and transfer its Wafer Manufacturing Business (the subject of this spin-off, as defined below) to the Buyer in accordance with the Business Merger and Acquisition Act of the Republic of China (hereinafter the “**MAA**”), the Company Law, and other relevant laws. The Buyer also intends to acquire or invest in a newly incorporated wholly-owned subsidiary (hereinafter referred to as the “**Subsidiary**”) to acquire Seller’s Wafer Manufacturing Business pursuant to the Agreement (the above transaction is hereinafter referred to as the “**Spin-Off**”).

The Parties agree as follows:

Article 1. Definition

In this Agreement, the capitalized terms shall have the meanings given below.

“**Wafer Manufacturing Business**”, which is the subject of the Spin-Off, shall mean Seller’s business in relation to the manufacturing, sales and import/export of rectifier diodes wafer , including the Target Assets and the Target Liabilities but excluding the Excluded Assets and the Excluded Liabilities.

“**Business Day**” shall mean any day, other than a Saturday or Sunday or day on which banks in Taiwan are authorized or obligated by Applicable Law to be closed.

“**Business Record**” shall mean the account, record, account book and documents in relation to the Target Assets and/or the Target Liabilities of the Wafer Manufacturing Business owned or possessed by the Seller.

“**Closing**” shall mean the completion of the Spin-off as set forth in Article 4 of this Agreement on the Closing Date.

“**Closing Date**” shall mean the date on which the Closing is completed and effective under this Agreement.

“**Retained Employees**” shall mean the employees of the Seller, who give their consent to Seller for its retention of such employees on the Closing Date.

“**KL Factory Premise**” shall mean the lands (including the land lot nos. of 0599-0000, 0599-0001, 0608-0000, 0626-0000, 0626-0001 and 0626-0002 of Wuxun Section of Anle Dist.) and building (building no. 00387-000 of Wuxun Section of Anele Dist.) owned by the Taiwan Branch of Diodes Taiwan S.A.R.L.

“**KL Factory Insurance**” shall mean any and all insurances in relation to the Wafer Manufacturing Business on the KL Factory Premise.

“**Target Assets**” shall mean the following assets and interests related to the Wafer Manufacturing Business owned by the Seller on the Spin-Off Effective Date:

- (1) Tangible assets owned by the Seller, namely physical inventory, spare parts, machinery, equipment, facilities and office equipment and furniture (hereinafter collectively as the “**Equipment and Inventory**”), the list of which as of the execution date of this Agreement is shown in Appendix 1 (the final list is to be updated in accordance with Article 3.2);
- (2) The contract between the Seller and the customers related to the Wafer Manufacturing Business (including orders) (hereinafter as the “**Customer Contracts**”), and the accounts receivable according to the Customer Contracts, the ordered products under which have been shipped but not yet billed or have been billed and have not been paid (for the avoidance of doubt, if there is any prepayment or part of the payment for the billed order, it should be deducted), the list of which as of the execution date of this Agreement is shown in Appendix II (the final list is to be updated in accordance with Article 3.2).
- (3) On the Spin-Off Effective Date, the raw materials, consumables, components, and other accessories, spare parts, which the Seller has purchased and paid or prepaid part or all of the purchase price but has not yet delivered, and purchasing contracts and maintenance service contracts (both include orders) for accessories, spare parts and other materials related to the process of the wafer manufacturing (hereinafter as “**Procurement Contracts**”), and

procurement targets that have been in transit on the Spin-Off Effective Date according to the Procurement Contracts, the list of which major procurement contracts as of the execution date of this Agreement is shown in Appendix III (the final list is to be updated in accordance with Article 3.2 update); and

(4) On the Spin-Off Effective Date, the licensing agreements for computer software (if any) attached to the Equipment and Inventory if it is licensed by a third party;

provided however, the Equipment and Inventory (including computer software licensing, if any) that the Seller cannot transfer according to law or contract, or the assets that cannot be transferred according to the Customer Contracts or Procurement Contracts, which the consent of the counterparty to the contract cannot be obtained, are not included in the scope of the Target Assets; the Target Assets do not include the Excluded Assets.

“**Excluded Assets**” shall mean the Seller’s assets other than the Target Assets, which are all Excluded Assets. For the avoidance of doubt, the following assets of the Seller or Diodes Taiwan S.A.R.L. are also Excluded Assets: (1) the intellectual property rights owned by the Seller and Diodes Taiwan S.A.R.L., including but not limited to patents, trademarks, copyrights, business secrets and know-how (hereinafter collectively as “**Diodes IPR**”); (2) all assets and interests related to or arising from Seller’s use of real properties at the KL Factory Premise before the Spin-Off Effective Date; (3) all insurance and claim rights related to or arising from the KL Factory Insurance, including insurance claims against the insurance company, insurance claims paid or not yet paid by the insurance company, and machines or equipment purchased by the payments of the insurance claims from the insurance company.

“**Target Liabilities**” shall mean: (1) the liabilities related to products that have occurred or existed but have not yet due in accordance with the Customer Contracts and the payment received and advance payment for undelivered products; and (2) the payment liabilities that have occurred or existed but have not yet due in accordance with the Procurement Contracts on the Spin-Off Effective Date, provided however, liabilities that cannot be transferred by the Seller according to law or contract, or liabilities that cannot be transferred according to the Customer Contracts or Procurement Contract, which the consent of the counterparty to the contract cannot be obtained, are not excluded from the scope of the Target Liabilities; the Target Liabilities do not include the Excluded Liabilities.

“**Excluded Liabilities**” shall mean the Liabilities of the Seller other than the Target Liabilities, which are all Excluded Liabilities. For the avoidance of doubt, the following liabilities of Sellers or Diodes Taiwan S.A.R.L. are also Excluded Liabilities: (1) all liabilities related to or derived from the real estate at KL Factory Premise; and (2) all liabilities related to the KL Factory Insurance.

Article 2. Spin-Off

2.1 Spin-Off

In accordance with the terms and conditions of this Agreement, both Parties agree that the Seller

will spin-off and transfer the Target Assets and Target Liabilities to the Buyer or the Subsidiary, and it will take effect from the Spin-Off Effective Date.

2.2 Spin-Off Plan

Both Parties shall, at the same time of signing this Agreement, sign the Spin-Off Plan in the form of Appendix IV in accordance with the provisions of the MAA. The Spin-Off Plan shall constitute a part of this Agreement. If there is any conflict with the content of this Agreement, the content of this Agreement shall prevail.

Article 3. Spin-Off Consideration

3.1 To refer to (1) the operating value of NT\$ 641,016,834 (hereinafter referred to as “**Account Operating Value**”) listed in the pro forma balance sheet of the Wafer Manufacturing Business as of May 31, 2023, (as shown in Appendix V), which constitute of equipment of NT\$521,051,045, inventory of NT\$154,407,637, spare part of NT\$10,390,924 and accounts receivable of NT\$57,229,521, and deducted with accounts payable of NT\$102,062,293; and (2) the reasonable range of fair value evaluated by third-party evaluation agencies entrusted by each Party separately to evaluate, both Parties agreed that the tentative consideration for the Target Assets and Target Liabilities to be transferred to the Buyer is tentatively set at NT\$693,121,939 (hereinafter referred to as the “**Tentative Spin-Off Consideration**”); the difference between the aforementioned Tentative Spin-Off Consideration and the Account Operating Value is NT\$52,105,105, hereinafter referred to as “**Business Premium**”, which is 10% of the equipment as set forth in the Account Operating Value, hereinafter referred to as “**Business Premium Rate**”). However, the calculation formula for the actual spin-off consideration in this Spin-Off is: (1) the operating value of the equipment listed in the pro-forma balance sheet of the Wafer Manufacturing Business as of the Spin-Off Effective Date multiplied by the Business Premium Rate (i.e., the operating value of the equipment x 10%), but the calculation of equipment does not include the amount of new equipment after the signing of this Agreement, the single or cumulative amount of which exceeds NT\$30,900,000, unless the Buyer has agreed in advance in writing; plus (2) the operating value of the Wafer Manufacturing Business listed on the pro-forma balance sheet as of the Spin-Off Effective Date, and shall be subject to the final confirmed amount in accordance with Articles 3.2 to 3.6 of this Agreement. The spin-off consideration stated in this Agreement does not include the business tax.

3.2 The Seller shall provide in writing to the Buyer 15 Business Days before the Closing Date (inclusive), (1) the Seller’s estimated pro-forma balance sheet of the Wafer Manufacturing Business as of the Spin-Off Effective Date, (2) Appendixes I, II and III updated to 30 calendar days before the Spin-Off Effective Date or the end of the previous calendar month (whichever is earlier), and (3) the estimated amount of the estimated spin-off consideration as of the Spin-Off Effective Date with relevant information and calculation basis (such as accounting principles, etc.). The aforementioned “**estimated spin-off consideration**” shall be calculated

according to the formula for calculating the actual spin-off consideration provided in Article 3.1 of this Agreement. The Seller agrees that when it plans to carry out the calculation and inventory of this Article, it shall notify the Buyer of its timeframe, and accept the person appointed by the Buyer and its consultants to understand the calculation and inventory on site.

- 3.3 After receiving the amount and information provided by the Seller in accordance with the preceding Article, the Buyer shall notify the Seller in writing whether it agrees to the estimated spin-off consideration on the closing date provided by the Seller prior to 7 Business Days before the Spin-Off Effective Date. If there is any discrepancy, the Buyer shall provide the calculated amount and reasons. Both Parties shall negotiate and reach an agreement in good faith as soon as possible to handle the payment of the spin-off consideration; if the Buyer fails to notify within the aforementioned period, both Parties agree to use the estimated spin-off consideration on the Closing Date provided by the Seller as the spin-off consideration on the Closing Date.
- 3.4 Both parties agree that within 45 calendar days from the Spin-Off Effective Date, the Buyer should complete the confirmation and verification of the Target Assets and Target Liabilities on the Spin-Off Effective Date. If the Buyer finds (i) the information provided by the Seller in accordance with Article 3.2 is missing or increased, (ii) the equipment has major defects that are unusable, (iii) the inventory has major defects, or (iv) the accounts receivable are due to overdue, discount, refusal to pay or deductions from the customer, the Buyer shall notify the Seller in writing of the amount to be adjusted, reasons and related proofs within 45 calendar days. The Seller should reply within 20 calendar days after receiving the Buyer's written notice whether to agree to the adjusted amount, and if there is any objection, the reason and relevant proof should be provided for the objection item; if the Seller does not reply within the above-mentioned period, it is deemed that the Seller agrees to the Buyer's adjusted amount. If the Seller raises an objection within the aforementioned period, the both Parties agree to negotiate within 20 calendar days after the Seller's objection is delivered to the Buyer. If both Parties reach an agreement, the agreed amount will be used as the basis for payments. If both Parties fail to reach an agreement, both Parties agree to appoint an accounting firm agreed upon by both Parties to check and confirm whether the Buyer's objection should be adjusted and the adjusted amount.
- 3.5 If both Parties reach an agreement on the adjustment amount according to the previous Article (including the situation that should be bound by the result of the accounting firm's determination in the previous Article) or the Seller is deemed to agree to the adjusted amount proposed by the Buyer, both parties should complete the compensation within 10 Business Days from the day after the agreement or deemed agreement.

Article 4. Closing

4.1 Place of Closing

KL Factory Premise or any place to be agreed by both Parties.

4.2 Spin-Off Reference Date

Subject to the satisfaction or waiver of the conditions stipulated in Article 5 of this Agreement, this Spin-Off is tentatively scheduled to be completed on December 29, 2023 or any other date agreed by both parties (hereinafter referred to as the “**Spin-Off Effective Date**”). The Spin-Off Effective Date may be advanced or postponed by the board of directors of both Parties or their respective legally authorized persons according to actual needs. If as of June 30, 2024, the conditions precedent to Article 5 of this Agreement have not been satisfied or have not been waived, resulting in the closing of this Spin-Off has not yet occurred, either Party may notify the other Party in writing to terminate this Agreement. The exercise of the aforesaid right of termination shall not affect the liability of the Party in breach of the contract to the Party not in breach before termination.

4.3 Spin-Off Consideration

On the Spin-Off Effective Date, the Buyer shall remit the amount of the estimated spin-off consideration stipulated in Article 3.3 of this Agreement to the bank account designated by the Seller in cash.

4.4 Closing Terms

- (1) On the Spin-Off Effective Date, the Seller shall deliver to the Buyer or the person designated by it the Wafer Manufacturing Business files and other files and information related to the Target Assets and Target Liabilities.
- (2) On the Spin-Off Effective Date, the Seller shall deliver other relevant files or materials held by it (including machine repair records, maintenance records, etc.) to the Buyer or the person designated by it in order to enable the Buyer to continue to operate the Wafer Manufacturing Business.
- (3) Both Parties agree that both Parties should confirm the files and information in the previous two items within one month before the Spin-Off Effective Date and prepare the transfer details.
- (4) If all the closing conditions are satisfied, at 12:00 noon on the Spin-Off Effective Date, the Target Assets and Target Liabilities shall be transferred to the Buyer, and the Buyer shall acquire the Target Assets and Target Liabilities

Article 5. Conditions Precedent

5.1 The obligation for both Parties to consummate this Spin-Off on the Spin-Off Effective Date are condition upon the satisfaction of the following on or before the Spin-Off Effective Date:

- (1) this Spin-Off has obtained legal and valid resolutions of the boards of directors of both Parties, and the resolution has not been revoked and continues to be effective;
- (2) this Spin-Off has obtained a legally valid resolution which has been adopted by the Buyer’s shareholders’ meeting, and has not been revoked and remains valid;
- (3) this Spin-Off has obtained all approvals from the competent authorities or completed the necessary filings and are still valid (hereinafter collectively referred to as “**Relevant**

Approvals”), including but not limited to the fact that the Buyer has completed factory registration at the KL Factory Premise, and can undertake and operate the Wafer Manufacturing Business from the Spin-Off Effective Date;

- (4) in order to raise funds for the spin-of consideration, the Buyer has submitted a report to the Financial Supervision Commission for the cash capital increase to issue new shares and it has become effective, and the Buyer has successfully completed the cash capital increase and obtained all capital increase funds;
- (5) the Buyer has completed its capital injection to the Subsidiary and the board of directors of the Subsidiary has legally and effectively resolved to accept this Agreement and perform in accordance with this Agreement;
- (6) the Buyer or Subsidiary (as the lessee) and Diodes Taiwan S.A.R.L. Taiwan Branch (as the lessor) have signed a factory lease contract for the real estate of the KL Factory Premise, and the Buyer or Subsidiary has obtained the resolutions of the board of directors and/or shareholders’ meeting required to sign the factory lease contract in accordance with relevant laws and regulations;
- (7) the Buyer or Subsidiary (as the authorized person) has obtained the licenses of Diodes IPR (as shown in the list in Appendix VI) necessary to continue to operate the Wafer Manufacturing Business, and has signed the relevant authorization contract;
- (8) the estimated spin-off consideration calculated in accordance with Article 3.2 of this Agreement has been agreed by both Parties in accordance with Article 3.3;
- (9) no event that has a material adverse effect on the finance or business of either Party occurred between the execution date of this Agreement and the Spin-Off Effective Date;
- (10) none of the following circumstances should have occurred: (i) any laws, regulations, rulings or orders of any government agencies that cause this Spin-Off to be illegal or prevent the completion of this division or the performance of individual obligations under this Agreement by both Parties, or (ii) any actions or legal procedures taken or proposed to be taken by any government agency prevent this Spin-Off or both Parties from performing individual obligations under this Agreement;
- (11) the Seller has not materially breached its obligations, commitments and representations under this Agreement; and
- (12) the Buyer has not materially breached its obligations, commitments and representations under this Agreement.

5.2 The closing conditions set out in Article 5.1(11) of this Agreement can only be waived with the written consent of the Buyer. The closing conditions set out in Article 5.1(12) of this Agreement can only be waived with the written consent of the Seller.

5.3 After signing this Agreement, both Parties shall use their best effort to meet the closing conditions for which they are responsible as soon as possible, and notify the other Party of the progress of the closing conditions.

5.4 If the Buyer has made commercially reasonable efforts to negotiate the lease contract of the KL

Factory Premise under Article 5.1(6) of this Agreement or the licensing contract in Article 5.1(7) of this Agreement, but the terms of the lessor or the licensor are contrary to market practice (factors such as the location of the real estate, the business of the licensing and licensed parties, and the purpose of licensing should be considered), and the real estate and factory buildings of the KL Factory Premise are not all rented by the Buyer (or Subsidiary) or are seriously detrimental to the operation or profitability of the Wafer Manufacturing Business, the Buyer may not sign the contract and the non-fulfillment of the conditions precedent caused by the failure to sign such contract shall not be regarded as the Buyer's breach of this Agreement.

Article 6. Covenants

6.1 Notification to Creditors

After the Spin-Off is passed by the Buyer's shareholders' meeting, the Seller and the Buyer shall make an announcement and notify their respective creditors, who may raise objections to the Spin-Off within 30 days. All debts, liabilities, and disputes arising from the Wafer Manufacturing Business, Customer Contracts, and Procurement Contracts before the Spin-Off Effective Date shall be fully borne and resolved by the Seller. If the Buyer suffers damages due to the debts or liabilities of the Seller, the Seller shall be fully responsible for compensation (including reasonable attorney fees)

6.2 Continue operation of both Parties' businesses

From the date of executing this Agreement to the Spin-Off Effective Date, both Parties shall continue to operate their main daily business and use their best effort to maintain the relationship with their customers, suppliers, creditors and employees.

6.3 Relevant approvals of Spin-Off

Either Party shall cooperate and assist the other Party to obtain all relevant approvals for this Spin-Off and notify the other party of the progress of the application or processing according to the reasonable request of the other Party.

6.4 Further assurance

Both Parties shall actively cooperate with each other to take follow-up actions, that is, to sign further documents based on reasonable necessity or at the reasonable request of the other Party, so as to achieve the purpose of this Agreement and provide the other Party with the benefits conferred by this Agreement in all material aspects

6.5. Third-party consent

If the Spin-Off and transfer of the Target Assets or Target Liabilities requires the consent from a third party, the Seller shall use commercially reasonable efforts to seek the consent of the third party before the Spin-Off Effective Date. If the Seller is unable to obtain the consent of the third party, the Target Assets or Target Liabilities shall be retained by the Seller and shall not be included

in the scope of Spin-Off as the Target Assets or Target Liabilities to be transferred to the Buyer.

6.6 Seller's cooperation

- (1) From the execution date of this Agreement to the Spin-Off Effective Date, the Seller agrees to provide relevant information and documents of the Target Assets and Target Liabilities in accordance with the Buyer's reasonable requests, and agrees that the Buyer or the person designated by the Buyer may go to the Seller or the KL Factory Premise during the Seller's normal working hours to conduct on-site investigation, confirmation, planning, measurement, testing, evaluation, implementation, etc.
- (2) From the execution date of this Agreement to the Spin-Off Effective Date, if the Seller intends to purchase new machines and equipment as part of the Target Assets and the single or cumulative amount exceeds NT\$30,000,000, the Seller agrees to notify in advance and negotiate with the Buyer on procurement matters. From October 1, 2023 to the Spin-Off Effective Date, if the Seller's single purchase of raw materials, parts or spare parts for the Wafer Manufacturing Business or the cumulative purchase amount of the same type exceeds NT\$30,000,000, the Seller agrees to notify in advance and negotiate with the Buyer on procurement matters.
- (3) From the execution date of this Agreement to the Spin-Off Effective Date, the Buyer may propose to the Seller a reasonable improvement plan (including but not limited to procurement, manufacturing process, process, etc.) and a reasonable personnel or management streamlining plan for the Wafer Manufacturing Business based on its assessment. Both Parties agree to negotiate reasonably and take and implement relevant actions based on the negotiation results.
- (4) After the execution of this Agreement, the Seller agrees that the Buyer may send personnel to understand the procurement contract manufacturer, procurement items, services, amount, warranty, etc., and both Parties also agree that according to status of the Buyer's (or Subsidiary's) factory registration certificate application, both Parties should set a reasonable time schedule for the replacement or change of the supplier of the Procurement Contracts according to the Buyer's request, and the Seller should use commercially reasonable efforts to cooperate with the implementation.

Article 7. Employee Matters

- 7.1 Both Parties agree that the retention of existing employees of the Seller's Wafer Manufacturing Business in this Spin-Off shall be handled in accordance with Article 16 of the MAA, and the Buyer shall notify the retained employees in writing with the employment conditions.
- 7.2 For the Seller's employees (1) who are subject to the retirement pension system of the Labor Standards Act (hereinafter referred to as the "**Old Pension Scheme**") and (2) who are subject to the retirement system of the Labor Pension Act (i.e. the "**New Pension Scheme**") but have reserved seniority under the Old Pension Scheme, the Seller shall be responsible for paying

pensions or severance payments to these employees based on their seniority under the Old Pension Scheme, or to settle the seniority of these employees under the Old Pension Scheme.

Article 8. Non-exclusive License of IPR

[translation omitted].

Article 9. Representations and Warranties

[translation omitted].

Article 10. Indemnification

10.1 If either Party breaches the Agreement, the other Party may request to make rectification in writing. If the breaching Party fails to make rectification within 10 Business Days after receiving the notice, the non-breaching Party may notify the breaching Party in writing to terminate this Agreement and request damages. However, after the Closing of the Spin-Off, the non-breaching Party may only claim damages from the breaching Party.

10.2 From the Spin-Off Effective Date, if any account receivable of the Customer Contracts (1) is overdue and has not been paid or paid in full after regular collection by the Buyer, and the account receivable has been overdue for 180 calendar days, the Seller shall compensate the Buyer in full within 10 Business Days after receiving the Buyer's written notice (attach relevant certificates). However, the Buyer shall transfer such account receivable to the Seller.

10.3 From the Spin-Off Effective Date, if a third party requests the Buyer to be jointly and severally liable for the Target Assets with its claims against the Seller, the Seller shall be fully liable for all losses and expenses (including but not limited to reasonable attorney fees) suffered by the Buyer.

10.4 From the Spin-Off Effective Date, if the Buyer bears all or part of the labor pension that should be borne by the Seller before the Spin-Off Effective Date (inclusive), the Seller shall compensate the Buyer in full within 10 Business Days after receiving the Buyer's written notice (with relevant certificates).

Article 11. Miscellaneous

[translation omitted].

Executed by both Parties on the date specified above:

Diodes Taiwan S.A.R.L. Keelung Branch,

Name: KUO-TING TSONG
Title: Branch Manager

Eris Technology Corporation

Name: JONATHAN CHANG
Title: Chairman

Spin-Off Plan

Diodes Taiwan S.A.R.L. Keelung Branch (hereinafter the “**Seller**”) intends to transfer the target assets and target liabilities of its wafer manufacturing business to Eris Technology Corporation (hereinafter the “**Buyer**”) in accordance with the spin-off procedures stipulated in Article 35 of the Business Merger and Acquisition Act (the Buyer has the right to transfer the spin-off agreement and all the rights and obligations of the Buyer to a newly-incorporated wholly-owned subsidiary (hereinafter the “**Subsidiary**”) to be undertaken by the Buyer) (the above transaction, hereinafter the “**Spin-Off**”), according to the provisions of relevant laws and regulations, both Parties entered into this Spin-Off Plan as follows:

Article 1 Companies participating in the Spin-Off

This Spin-Off adopts the method of spinning of to an existing company. The Seller will transfer the Target assets and Target liabilities of the Wafer Manufacturing Business at No. 28-1, Wuxun Street, Anle District, Keelung City, Taiwan (hereinafter referred to as the “**KL Factory Premise**”) to the Buyer, and the Buyer will pay cash to the Seller as consideration. The company being spun-off in this Spin-Off is the Seller, and the existing company to assume the spun-off business is the Buyer.

Article 2 Buyer’s Articles of Incorporation

On the signing date of this Spin-Off Plan, the authorized capital of the Buyer is NT\$700,000,000, divided into 70,000,000 shares with a par value of NT\$10 each, and the paid-in capital is NT\$444,282,500 divided into 44,428,250 ordinary shares with a par value of NT\$10 each. The Buyer’s current articles of association are shown in Attachment 1, and the Buyer’s articles of incorporation do not need to be changed to increase the authorized capital due to this Spin-Off.

Article 3 Method of Spin-Off

On the Spin-Off Effective Date (as defined below), the Seller will transfer the Target assets and Target liabilities of the Wafer Manufacturing Business to the Buyer in accordance with the split method stipulated in Article 35 of the Merger and Acquisition Act, and the Buyer will pay cash to the Seller as consideration

Article 4 Spin-Off Reference Date

The Closing Date of the Spin-Off is tentative scheduled for December 29, 2023 or any other date agreed by both Parties (hereinafter the “**Spin-Off Effective Date**”).

Article 5 Scope of transfer of Spin-Off

1. The scope of transfer of Spin-Off are Target Assets and Target Liabilities of the Wafer Manufacturing Business,
2. Target Assets shall mean the following assets and interests related to the Wafer Manufacturing Business as of the Spin-Off Effective Date:
 - (1) tangible assets owned by the Seller, namely physical inventory, spare parts, machinery, equipment, facilities and office equipment and furniture;
 - (2) the contract between the Seller and the customers related to the Wafer Manufacturing Business (including orders) (hereinafter the “**Customer Contracts**”), and the accounts receivable according to the Customer Contracts, the ordered products under which have been shipped but not yet billed or have been billed and have not been paid (for the avoidance of doubt, if there is any prepayment or part of the payment for the billed order, it should be deducted);
 - (3) on the Spin-Off Effective Date, the raw materials, consumables, components, and other accessories, spare parts, which the Seller has purchased and paid or prepaid part or all of the purchase price but has not yet delivered, and purchasing contracts and maintenance service contracts (both include orders) for accessories, spare parts and other materials related to the

- process of the Wafer Manufacturing Business (hereinafter the “**Procurement Contracts**”), and procurement targets that have been in transit on the Spin-Off Effective Date according to the Procurement Contracts; and
- (4) on the Spin-Off Effective Date, the licensing agreements for computer software (if any) attached to the Equipment and Inventory if it is licensed by a third party; provided however, the tangible assets that the Seller cannot transfer according to law or contract, or the assets that cannot be transferred according to the Customer Contracts or Procurement Contracts, which the consent of the counterparty to the contract cannot be obtained, are excluded from the scope of the Target Assets; the Target Assets do not include Excluded Assets.
3. Target Liabilities shall mean: (1) the liabilities related to products that have occurred or existed but have not yet due in accordance with the Customer Contracts and the payment received and advance payment for undelivered products; and (2) the payment liabilities that have occurred or existed but have not yet due in accordance with the Procurement Contracts on the Spin-Off Effective Date, provided however, liabilities that cannot be transferred by the Seller according to law or contract, or liabilities that cannot be transferred according to the Customer Contracts or Procurement Contract, which the consent of the counterparty to the contract cannot be obtained, are excluded from the scope of the Target Liabilities; the Target Liabilities do not include the Excluded Liabilities.
4. Excluded Assets shall mean the Seller’s assets other than the Target Assets, which are all Excluded Assets. For the avoidance of doubt, the following assets of the Seller or Diodes Taiwan S.A.R.L. are also Excluded Assets: (1) the intellectual property rights owned by the Seller and Diodes Taiwan S.A.R.L., including but not limited to patents, trademarks, copyrights, business secrets and know-how (hereinafter collectively as “**Diodes IPR**”); (2) all assets and interests related to or arising from Seller’s use of real properties at the KL Factory Premise before the Spin-Off Effective Date; (3) all insurance and claim rights related to or arising from the insurance of the KL Factory Premise, including insurance claims against the insurance company, insurance claims paid or not yet paid by the insurance company, and machines or equipment purchased by the payments of the insurance claims from the insurance company.
5. Excluded Liabilities shall mean the Liabilities of the Seller other than the Target Liabilities, which are all Excluded Liabilities. For the avoidance of doubt, the following liabilities of Sellers or Diodes Taiwan S.A.R.L. are also Excluded Liabilities: (1) all liabilities related to or derived from the real estate at the KL Factory Premise; and (2) all liabilities related to the KL Factory Insurance.

Article 6 The business value, assets and liabilities to be transferred by Spin-Off and the calculation basis

1. The account operating value for the spun-off business listed in the Seller’s pro forma balance sheet of the Wafer Manufacturing Business as of May 31, 2023: NT\$ 641,016,834.
2. The account assets for the spun-off business listed in the Seller’s pro forma balance sheet of the Wafer Manufacturing Business as of May 31, 2023: NT\$ 743,079,127.
3. The account liabilities for the spun-off business listed in the Seller’s pro forma balance sheet of the Wafer Manufacturing Business as of May 31, 2023: NT\$ 102,062,293.

Article 7 The consideration to be paid by the Buyer

1. The Buyer will pay the Seller a cash consideration calculated in the following way as the consideration for the transfer of the Wafer Manufacturing Business, and will adjust it in accordance with the terms otherwise agreed by both Parties.

2. The calculation methods: To refer to (1) the operating value of NT\$ 641,016,834 (hereinafter as the “**Account Operating Value**”) listed in the pro forma balance sheet of the Wafer Manufacturing Business as of May 31, 2023, (as shown in Appendix V), which constitute of equipment of NT\$521,051,045, inventory of NT\$154,407,637, spare part of NT\$10,390,924 and accounts receivable of NT\$57,229,521, and deducted with accounts payable of NT\$102,062,293; and (2) the reasonable range of fair value evaluated by third-party evaluation agencies entrusted by each Party separately to evaluate, both Parties agreed that the tentative consideration for the Target Assets and Target Liabilities to be transferred to the Buyer is tentatively set at NT\$693,121,939 (hereinafter as the “**Tentative Spin-Off Consideration**”; the difference between the aforementioned Tentative Spin-Off Consideration and the Account Operating Value is NT\$52,105,105, hereinafter as the “**Business Premium**”, which is 10% of the equipment as set forth in the Account Operating Value, hereinafter as the “**Business Premium Rate**”). However, the calculation formula for the actual spin-off consideration in this spin-off is: (1) the operating value of the equipment listed in the pro-forma balance sheet of the Wafer Manufacturing Business as of the Spin-Off Effective Date multiplied by the Business Premium Rate (i.e., the operating value of the equipment x 10%), but the calculation of equipment does not include the amount of new equipment after the signing of this Agreement, the single or cumulative amount of which exceeds NT\$30,900,000, unless the Buyer has agreed in advance in writing; plus (2) the operating value of the Wafer Manufacturing Business listed on the pro-forma balance sheet as of the Spin-Off Effective Date, and shall be subject to the final confirmed amount in accordance with the Spin-Off Agreement. The spin-off consideration stated above does not include the business tax.

Article 8 Assumption of rights and obligations

From the Spin-Off Effective Date, the Buyer will assume the Target Assets and Target Liabilities of the Wafer Manufacturing Business in accordance with this Spin-Off Plan and the Spin-Off Agreement. The Seller and the Buyer should jointly handle the necessary transfer procedures.

Article 9 Seller’s Capital

Seller’s paid-in capital will not decrease for the Spin-Off.

Article 10 Ways to protect the rights and interests of creditors and customers

After the Spin-Off is approved by the Buyer’s shareholders’ meeting, the Seller and the Buyer shall make an announcement and notify their respective creditors, who may raise objections to the Spin-Off within 30 days.

Article 11 Ways to protect rights and interests of employees

The transfer of Seller’s existing employees in the Wafer Manufacturing Business shall be handled in accordance with Business Merger and Acquisition Act, Labor Standards Act and relevant regulations.

Article 12 Miscellaneous

Without the prior written consent of the other Party, either party shall not assign or transfer this Spin-Off Plan and its rights and obligations. Any transfer contemplated in violation of this article shall be void. However, the Buyer may transfer the Spin-Off Plan to the Subsidiary and the Subsidiary shall assume all the rights and obligations of the Buyer in the Spin-Off Plan. The Buyer shall notify the Seller in writing, and the Seller agrees that the transfer mentioned in such written notification does not require the consent of the Seller, and if necessary, both Parties agree to sign the relevant legal documents with the Subsidiary to assume the Spin-Off Plan from the Buyer.

If any clause of this Spin-Off Plan is invalid, or if it is invalid due to violation of any relevant legal orders, it shall only be invalid within the scope of the invalidity, and both Parties shall amend this

Spin-Off Plan by the board of directors or the person authorized by them to resolve any violation of relevant legal orders.

If the competent authority requests to change any terms or conditions of this Spin-Off Plan, both Parties agree that the Spin-Off Plan may be amended by both Parties through the board of directors or a person authorized by it.

If there is anything not covered in this Spin-Off Plan, it shall be handled in accordance with the terms of the Spin-Off Agreement or otherwise agreed by both Parties

Executed by both Parties on the date specified above:

Diodes Taiwan S.A.R.L. Keelung Branch,

Name: KUO-TING TSONG
Title: Branch Manager

Eris Technology Corporation

Name: JONATHAN CHANG
Title: Chairman

【Attachment 5】

Comparison Table for Procedures for Acquisition or Disposal of Assets Before and After Revision

Article	After the Revision	Before the Revision
Article 7	<p>Procedures for acquiring or disposing of real estate or equipment (The content of paragraphs 1, 2 and 3 is omitted) 4. Real estate or right-of-use assets, or equipment valuation report The company acquires or disposes of real estate or its right-to-use assets, or equipment, except for transactions with government agencies, construction or lease by local governments, or acquisition or disposal of machinery and equipment for business use <u>or its right-to-use assets</u>, the transaction amount reaches the company's paid-in capital 20% or NT\$300 million or more, a valuation report issued by a professional appraiser shall be obtained prior to the date of the fact, and shall meet the following requirements: (The content of paragraphs (1), (2),(3) and (4) is omitted)</p>	<p>Procedures for acquiring or disposing of real estate or equipment (The content of paragraphs 1, 2 and 3 is omitted) 4. Real estate or right-of-use assets, or equipment valuation report The company acquires or disposes of real estate or its right-to-use assets, or equipment, except for transactions with government agencies, construction or lease by local governments, or acquisition or disposal of machinery and equipment for business use, the transaction amount reaches the company's paid-in capital. 20% or NT\$300 million or more, a valuation report issued by a professional appraiser shall be obtained prior to the date of the fact, and shall meet the following requirements: (The content of paragraphs (1), (2),(3) and (4) is omitted)</p>
Article 19	<p>These Articles of Incorporation are agreed on June 16, 2009. The first Amendment on January 19, 2010. The second Amendment on June 25, 2012. The third Amendment on October 13, 2014. The fourth Amendment on March 31, 2016. The fifth Amendment on May 31, 2019. The sixth Amendment on October 15, 2020. The Seventh Amendment on May 16, 2022. <u>The Eighth Amendment on August 21, 2023.</u></p>	<p>These Articles of Incorporation are agreed on June 16, 2009. The first Amendment on January 19, 2010. The second Amendment on June 25, 2012. The third Amendment on October 13, 2014. The fourth Amendment on March 31, 2016. The fifth Amendment on May 31, 2019. The sixth Amendment on October 15, 2020. The Seventh Amendment on May 16, 2022.</p>

【Attachment 6】

Comparison Table for shareholders' meeting rules of procedure Before and After Revision

Article	After the Revision	Before the Revision
Article 10	<p>(Shareholder's speaking)</p> <p>Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speaking, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.</p> <p>A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speaking does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.</p> <p>Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speaking may not exceed 3 minutes.</p> <p>When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.</p> <p>When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.</p> <p>After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.</p>	<p>(Shareholder's speaking)</p> <p>Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speaking, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.</p> <p>A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speaking does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.</p> <p>Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speaking may not exceed 5 minutes. If the shareholder's speaking violates the rules or exceeds the scope of the agenda item, the chair may terminate the speaking.</p> <p>When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.</p> <p>When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.</p> <p>After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.</p>
Article 18	<p>These rules will come into force after being approved by the shareholders' meeting, and the same will apply when they are amended.</p> <p>The first Amendment on June 26, 2012. The second Amendment on October 03, 2014. <u>The third Amendment on August 21, 2023.</u></p>	<p>These rules will come into force after being approved by the shareholders' meeting, and the same will apply when they are amended.</p> <p>The first Amendment on June 26, 2012. The second Amendment on October 03, 2014.</p>