CyberLink Corp.
2026 ANNUAL SHAREHOLDERS' MEETING MINUTES
(Translation)

Type of meeting: Physical shareholders' meeting

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

Venue: 2F, No. 223, Sec. 3, Beixin Rd., Xindian District, New Taipei City

(Taipei innovation city Convention Center 2C International Conference Hall)

Attendants: All shareholders and their proxy holders, representing 49,574,417 shares (among them 9,390,275 shares voted via electronic transmission), or 62.48% of the total 79,342,550 outstanding shares after deducting non-voting shares.

Board Members Present: Jau Huang、Yi-Cheng Huang、Ying-Lun Hai、Yean-Jen Shue、Yu-Shen Lan

Members in Attendance： CPA Chin-Lian Huang、Layer George Lin

Chairman： Jau Huang

Minute Recorder： Lynn Chou

I. Call the Meeting to Order：

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

II. Chairman's Address (omitted)

III. Reports Items

Motion 1:

Subject: To report the business of 2025. (see Attachment 1)

Supplementary explanation:

In 2025, generative artificial intelligence (GenAI) technology is experiencing rapid development, with the depth and breadth of applications across various models continuing to expand, creating significant business opportunities for the software industry. In response to this trend, CyberLink focuses on executing three core strategies: AI-powered content creation, cross-platform product development (including web), and diversified customer expansion (including business users), thereby strengthening the Company's position in the global video creation software market.

In 2025, the Company's overall revenue increased by 18.9% year-over-year to NT$2.46

billion, reaching a 12-year high. All three product lines recorded positive growth: the Creative Editing Software (Create B2C) product line grew by 19.0% year-over-year, contributing 73.8% of total revenue; the Computer Vision product line, centered on FaceMe facial recognition technology and applied in financial services, digital identity verification, access control, and security markets, contributed a stable 4.9% of total revenue; and the PC-OEM/ODD product line, driven by better-than-expected retail performance of the PowerDVD media playback software, rebounded from 2024 and contributed 21.3% of total revenue.

Looking ahead, the development of GenAI will bring both new challenges and opportunities for CyberLink. On the challenge side, Google's introduction of AI Overview and AI Mode features is gradually changing users' search and information acquisition behavior, placing significant pressure on online traffic acquisition for software products. In response, CyberLink has adjusted its marketing strategy and continues to expand alternative customer acquisition channels. In addition, strong demand for AI servers has driven a sharp increase in memory prices, which in turn has compressed PC shipment volumes and reduced upgrade demand, thereby also impacting the PC software market. The Company will accelerate the development of useful AI features to improve subscription renewal rates and mitigate the impact on revenue caused by a decline in new customer acquisition.

However, these challenges also come with new opportunities. First, the rapid growth in demand for AI-powered content creation is expanding the overall market size, as users increasingly seek more intelligent and seamless creative experiences. CyberLink will continue to accelerate AI technology integration and deepen vertical market applications to capture these growth opportunities. Second, major chipset vendors such as Intel and AMD continue to iterate and enhance AI PC processors, while NVIDIA has also announced its entry into the AI PC market. CyberLink will strengthen its presence across key AI PC platforms and optimize the on-device performance and capabilities of its creative editing products. Third, CyberLink leverages AI tools to enhance operational efficiency, including product localization for overseas markets, intelligent customer service, software code generation, and large-scale design asset creation, thereby significantly improving overall productivity.

While developing its business, CyberLink also actively implements corporate sustainability initiatives. On the environmental side, the Company promotes greenhouse gas inventory management and adopts energy efficiency enhancement as its core strategy to achieve carbon reduction. In terms of talent development, CyberLink is committed to building a high-quality workplace. In 2025, the Company not only ranked first in the median employee salary among listed information service companies, but also received the HR Asia "Best Companies to Work for in Asia" award. In addition, through the CyberLink U-Lead Education Foundation, the Company leverages its core expertise in digital media to support more than 1,300 underprivileged students in developing video creation and editing skills in 2025. The Company also demonstrates its long-term commitment to society through activities such as blood donation drives, scholarships, and disaster relief fundraising.

As GenAI continues to drive transformation across the software industry, we will remain committed to building a more competitive, sustainable, and socially valuable business model through flexible strategic planning and strong execution capabilities. In closing, we sincerely thank all shareholders for their long-term trust and support.

Separately, CyberLink announced on March 18, 2026, the "Announcement on behalf of its subsidiary Cyberlink International Technology Corp. regarding the signing of a strategic alliance agreement with Hua-Chen Chang and the submission of an initial non-binding proposal to acquire all shares of Perfect Corp. (Cayman) for privatization." The privatization process of Perfect Corp. may also have an impact on CyberLink's future operations and strategic planning. This matter is hereby reported, and in order to ensure that shareholders who did not attend the shareholders' meeting are also informed, this statement will be included in the official minutes of this year's shareholders' meeting.

On March 18, 2026, the members of the alliance submitted a non-binding offer to Perfect Corp., proposing to acquire all remaining outstanding shares of Perfect Corp. at a price of USD 1.95 per share, followed by the delisting of the company to achieve privatization. The proposal is still at a preliminary stage and is subject to the approval of an independent special committee of Perfect Corp. It must also undergo review by the U.S. Securities and Exchange Commission (SEC) and be approved by a vote at the shareholders' meeting of Perfect Corp. Until all required procedures are completed, the proposal has no legally binding effect.

Following the rise of AI, the global investment landscape and market environment have undergone significant changes, and the U.S. public markets are no longer able to provide an optimal valuation or operating environment for companies of this nature that require flexibility and specialized capabilities. In addition, listing in the United States subjects the Company to pressure from quarterly earnings performance expectations and the risk of short-term profit compression. The administrative burden and increasing compliance costs associated with being a publicly listed company have also exceeded the benefits of maintaining its listed status. Advancing this privatization transaction would eliminate listing-related regulatory expenses, as well as substantial professional costs associated with U.S. listed company reporting requirements, and would further enable Perfect Corp. to pursue deeper strategic adjustments and optimization.

Following the privatization of Perfect Corp., the Company is expected to enhance operational efficiency and adopt more flexible marketing and management strategies, from which CyberLink is expected to benefit through long-term value creation and synergies. Upon completion of the privatization, CyberLink will obtain substantive control over Perfect Corp., which will facilitate deeper technological and product synergies within the software ecosystem between CyberLink and Perfect Corp. (Synergy). This will enable optimized resource allocation and utilization, and further allow both parties to jointly expand their market presence, thereby creating greater commercial value.

Following the privatization of Perfect Corp., CyberLink will obtain substantive control over Perfect Corp. This transaction will not utilize CyberLink's cash reserves. In the event that there are any changes to the transaction structure or details, CyberLink will promptly make public announcements to ensure that shareholders and investors are duly informed。

Other relevant matters are set out in Appendix 1 of the Business Report.

Motion 2:

Subject: Audit Committee's review report. (see Attachment 2)

Motion 3:

Subject: To report 2025 employees' and directors' remuneration.

Description:

1. In accordance with Article 27 of the Company's Articles of Incorporation, if the Company records a profit (the income before tax that undistributed employees' compensation and directors' remuneration) in the year, the Company shall allocate no less than 3% of the profits earned during the current year for the purpose of employee compensation(of which no less than 20% shall be designated for frontline employees) and no more than 1.5% of the same for the director's remuneration.
2. The Company's profit (the income before tax that undistributed employees' compensation and directors' remuneration) in 2025 is NT$480,286,904 .
3. It is proposed to allocate1.02% as director remuneration for 2025, at an amount of NT$4,900,000, to be distributed equally to all directors.
4. It is proposed to allocate 21.37% as employee compensation for 2025 at an amount of NT$102,641,500 , of which 50% (NT$ 51,320,750) is proposed to be allocated to frontline employees ,to be distributed in cash.

IV. Ratification Items

Motion 1: [Proposed by the Board of Directors]

Subject: Adoption of 2025 business report and financial statements.

Description: The 2025 Financial Statements of company were audited by independent auditors Chin-Lian Huang and Chung-Hsi Lai of PwC Taiwan. For the 2025 Business Report and Financial Statements, please refer to Attachment 1,Attachments 3, and Attachment 4.The motion is open for acknowledgment.

Summary of shareholder inquiries: No inquiries were raised by shareholders.

Voting Result:

49,574,417 shares were represented at the time of voting

Voting Result:	%of the total representation at the time of voting
Votes in favor 45,711,615 (including voted via electronic transmission)	92.20%
Votes against: 93,651 (including voted via electronic transmission)	0.18%

Votes abstained 3,769,151 (including voted via electronic transmission)	7.60%
Votes invalid: 0	0.00%

Resolution：that the above proposal was hereby approved as proposed.

Motion 2: [Proposed by the Board of Directors]

Subject: Adoption of the Proposal for Distribution of 2025 Profits .

Description: The Company's 2025 earnings distribution schedule has been approved by the board meeting; please acknowledge.

CyberLink Corp.
2025 Earnings Distribution Table

Unit: NT$

Item	Amount	
	Subtotal	Total
Net Income of 2025		286,976,092
Less: Appropriation to Special Reserve	(103,940,139)	
Less: Actuarial Loss from Defined Benefit Plan (Current Year)	(10,163,946)	
Less: Current-year Adjustments to Retained Earnings	(180,102)	
Earnings in 2025 Available for Distribution		172,691,905
Plus：Unappropriated Retained Earnings of Previous Years		238,172,408
Retained Earnings Available for Distribution as of December 31, 2025		410,864,313
Distribution items:：		
Cash dividend of ordinary shares (NT$ 3.6 per share)		(285,633,180)
All distribution items:		(285,633,180)
Unappropriated Retained Earnings as of December 31, 2025		125,231,133

Chairman: Jau Huang GM: Mei Guu Chief Financial Officer:Ruby Hsiao

Vicemt Lin

Note:

1. The cash dividend is NT$3.6 per share, a total of NT$285,633,180 was allocated,calculated based on 79,342,550 shares outstanding of March 25, 2026.
2. If the legal reserve has exceeded the paid-in capital, it is not required to set aside any further legal reserve according to law; therefore, it is not proposed to set aside

any legal reserve this year.

3. In accordance with the provisions of the letter from the Ministry of Finance dated April 30, 1998 referenced Tai-Tsai-Shui No. 871941343, the surplus of 2025 will be distributed first; if there is any deficiency, the surplus will be distributed in the order of last in first out according to the year in which it is generated.
4. Cash dividends distributed to shareholders are calculated up to NT$1 and rounded off below NT$1. Any amount less than NT$1 is transferred to the Company's Employee Welfare Committee. Therefore, the above is in line with the principle that the current cash dividend distribution shall not be less than 20% of the annual dividend distribution as required in the dividend policy of the Company.
5. However, if the total share capital changes due to the repurchase of shares of the Company or the implementation of employee stock options or other factors, it is proposed to request the shareholders' meeting to authorize the Chairman to handle the relevant changes, and an announcement will be made separately in due course.
6. The Board of Directors will be authorized to set the ex-dividend date after the cash dividend proposal is approved in the shareholders' meeting.

Summary of shareholder inquiries: No inquiries were raised by shareholders.

Voting Result:

49,574,417 shares were represented at the time of voting

Voting Result:		%of the total representation at the time of voting
Votes in favor (including voted via electronic transmission)	45,886,613	92.56%
Votes against: (including voted via electronic transmission)	93,654	0.18%
Votes abstained (including voted via electronic transmission)	3,594,150	7.25%
Votes invalid:	0	0.00%

Resolution：that the above proposal was hereby approved as proposed.

V. Discussion Items

Motion 1: [Proposed by the Board of Directors]

Subject: Adoption of the Procedures for Election of Directors..

Description:

1. In accordance with the Taiwan Stock Exchange Corporation's announcement dated June 3, 2020 (Ref. No. TWSE Governance Letter No. 1090009468), and

in view of the substantial scope of amendments and the difficulty in preparing a comparative table, the Company has newly enacted the "Procedures for Election of Directors" and repealed the original "Procedures for Election of Directors."

2. Please refer to Attachment 5 for the newly enacted "Procedures for Election of Directors."

3. Submitted for discussion.

Summary of shareholder inquiries: No inquiries were raised by shareholders.

Voting Result:

49,574,417 shares were represented at the time of voting

Voting Result:	%of the total representation at the time of voting
Votes in favor 45,892,601 (including voted via electronic transmission)	92.57%
Votes against: 92,667 (including voted via electronic transmission)	0.18%
Votes abstained 3,589,149 (including voted via electronic transmission)	7.23%
Votes invalid: 0	0.00%

Resolution：that the above proposal was hereby approved as proposed.

VI. Election Items

Motion 1: [Proposed by the Board of Directors]

Subject: Election of new directors .

Description:

1. The term of office of the current directors will expire on June 19, 2026. In accordance with Article 195 of the Company Act, in order to facilitate the operation of the general shareholders' meeting, it is proposed to bring this year's general shareholders' meeting forward to conduct a comprehensive re-election.
2. In accordance with the Articles of Incorporation of the Company, the Board shall consist of five to seven directors, each serving a term of three years. It is proposed to elect seven directors, including three independent directors, at this Annual General Meeting. The candidate nomination system is adopted, and directors shall be elected by the shareholders from the list of candidates. The term of office for the newly elected directors shall be three years, commencing on June 18, 2026, and expiring on June 17, 2029. The new directors shall take office immediately upon the conclusion of this shareholders' meeting.

3. The independent directors' professional qualifications, shareholding, part-time job restrictions, nomination and appointment methods and other matters to be observed shall be handled in accordance with the relevant provisions of the competent securities authority.
4. According to the provisions of the Articles of Incorporation , the candidate nomination system is adopted for the election of directors of the Company. The candidate list is as follows:

Director candidate list	Shareholding (4/20)	Education background	Work experience
Jau Huang	2,797,910	- Ph.D. in Electrical Engineering, UCLA	- Chairman & CEO,CyberLink Corp. - Director of Perfect Corp. (Cayman) - Founder, CyberLink Corp.
ClinJeff Corp. Representative: Alice H. Chang	12,176,497	- MBA, UCLA	- Chairman & GM , Perfect Corp. (Cayman) - GM ,CyberLink Corp. - Global Executive Vice President, Trend Micro
ClinJeff Corp. Representative: Ying-Lun Hai	12,176,497	- Department of Tourism, Chinese Culture University	- Chairman, Protour Taiwan - Director, CyberLink Corp.
Rocky Mountain Investment Ltd. Representative: Yi-Chen Huang	106,000	- Department of Information Management, National Taiwan University (not completed)	- Director , CyberLink Corp. - Chairman, Perfect Corp.

Independent director candidate list	Shareholding (4/20)	Education background	Work experience
Yean-Jen Shue	5,000	- Ph.D. University of Florida, Department of Electrical Engineering	- CTO & Senior VP, Pegatron Corp. -Special Assistant of Chairman & Senior VP, Pegatron Corp.
Chao-Ming Wang	0	- Master's Degree in Accounting of National Chengchi University	- Certified Public Accountant, PwC Taiwan -Independent Director, My Humble House Hospitality Management Consulting Co., Ltd. -Independent Director,Tung Mung Development Co., Ltd -Independent Drector, SEA & LAND Integrated Corp
Yu-Shen Lan	65,197	- Master's Degree, Graduate Institute of Human Resource Management, National Central University - Ph.D. program, Graduate Institute of Human Resource Management, National Central University	- Vice President of Human Resources Department ,Altek Corporation - Assistant Vice President of Human Resources Department, Phoenix Technologies Ltd. - Asia Pacific - Assistant Vice President of Human Resources, Lam Research Co., Ltd. - Assistant Vice President of Human Resources CitiBank

5. Please proceed with the election.

Summary of shareholder inquiries: No inquiries were raised by shareholders.

Election Result：
List of Elected Directors (Including Independent Directors)

Title	Name	Shareholder Account No./ Identification No.	Votes Received
Director	Jau Huang	12	49,222,286
Director	ClinJeff Corp. Representative:Alice H. Chang	22	46,955,818
Director	ClinJeff Corp. Representative:Ying-Lun Hai	22	45,996,025
Director	Rocky Mountain Investment Ltd. Representative:Yi-Chen Huang	52735	44,982,273
Independent Director	Yean-Jen Shue	72579	43,849,126
Independent Director	Yu-Shen Lan	22847	42,829,586
Independent Director	Chao-Ming Wang	A12151****	42,058,626

VII. Other Proposals

Motion 1: [Proposed by the Board of Directors]

Subject: Discussion to approve the lifting of non competition restrictions for directors and their representatives .

Description:

1. In accordance with Article 209 of the Company Act, a director who engages in acts for himself/herself or others that fall within the scope of the Company's business shall explain the major contents of his/her acts to the shareholders' meeting and obtain its permission.

2. The directors and their representatives re-elected at the 2026 general shareholders' meeting of the Company may invest in or operate other companies with the same or similar business scope as the Company's, and without prejudice to the interests of the Company and in accordance with Article 209 of the Company Act, the general shareholders' meeting is requested to agree to lift the non-compete on the Company's directors and their representatives from their date of taking office. The contents of the concurrent post of the directors and their representatives are as follows.

3. Please discuss.

Name	Company Name and Concurrent Position
Jau Huang	Chairman, CyberLink.Com Corp. (CyberLink USA)
	Chairman, CyberLink International Technology Corp.(CyberLink BVI)
	Chairman, CyberLink Inc.(CyberLink Japan)
	Director , Perfect Corp. (Cayman)
Alice H. Chang	Chairman & GM , Perfect Corp. (Cayman)
	Chairman , Perfect Corp. (USA)
	Dirctor , Perfect Corp. (Japan)
	Chairman, Perfect Corp. (Shanghai)
	Chairman, Perfect Corp. SARL (France)
	Chairman, Perfect Mobile Corp. (BVI)
	Chairman, Wannaby Inc. (USA)
	Chairman, UAB Wannaby (Lithuania)
	Corporate Director Representative ,Vita Elements Biomedical Corp.
Yi-Chen Huang	Chairman, Perfect Corp. (Perfect Taiwan)
	Director, World Speed Company Limited (BVI)
	Director, DVDonet.com Inc.
	Director, Golden Edge Co., Ltd.
	Director, Ideal Max Management Limited
Chao-Ming Wang	-Independent Director, My Humble House Hospitality Management Consulting Co., Ltd.
	-Independent Director,Tung Mung Development Co., Ltd
	-Independent Drector, SEA & LAND Integrated Corp
Yean-Jen Shue	CTO & Senior VP of Pegatron Corp.

Summary of shareholder inquiries: No inquiries were raised by shareholders.

Voting Result:

49,574,417 shares were represented at the time of voting

Voting Result:		%of the total representation at the time of voting
Votes in favor (including voted via electronic transmission)	45,679,571	92.14%
Votes against: (including voted via electronic transmission)	262,251	0.52%
Votes abstained (including voted via electronic transmission)	3,632,595	7.32%
Votes invalid:	0	0.00%

Resolution：that the above proposal was hereby approved as proposed.

VIII. Extraordinary Motions:None

Summary of shareholder inquiries: No inquiries were raised by shareholders.

IX. Adjournment: Meeting ended at 09:47 am

Attachment I

2025 Annual Business Report

In 2025, generative artificial intelligence (GenAI) technologies experienced rapid development. The depth and breadth of applications across various models continued to expand, creating numerous business opportunities for the software industry. In response to this development trend, CyberLink has focused on executing three core strategies—AI + creation, full-platform product development, and diversified customer expansion—to strengthen the Company's position in the global video creation software market.

AI + Creation

CyberLink actively integrates advanced AI technologies developed by companies such as Google, OpenAI, and Black Forest Labs into its products. In 2025, the Company introduced more than ten generative AI models, which were applied to creative content generation, marketing design, and editing automation. This strategy enables the Company to access high-quality AI technologies at a controllable cost amid the continuous advancement of AI technology, thereby enhancing the competitiveness of its products.

In 2025, the Company's portfolio of video and creative software products introduced an expanded range of AI-enabled features. For example, the video editing software **PowerDirector** added more than 20 new features and enhancements, including image- and text-to-video generation, automatic clip editing, and voice translation. The image editing software **PhotoDirector** now offers more than 25 edge computing technologies and over 20 generative AI features, covering three key areas: **AI-enhanced editing**, **AI artistic creation**, and **AI beauty retouching**.

Full-Platform Product Development

The Company's creative software portfolio adopts a full-platform development strategy, comprehensively covering PC, mobile devices, and web applications. The PC platform has long been a key market for the Company. According to IDC statistics, global PC shipments grew to approximately 280 million units in 2025, providing stable end-user demand for the video software market. In addition to its existing markets, the Company continues to expand opportunities in AI PCs by closely collaborating with the hardware ecosystems of Intel Core Ultra and AMD Ryzen. Through joint optimization of software functionality and computing performance, as well as co-marketing initiatives, the Company actively promotes the development of AI PCs and further strengthens CyberLink's important position in the PC market.

In the mobile segment, the Company continues to enhance the competitiveness of its flagship products, **PowerDirector** and **PhotoDirector**, while expanding into AI-generated/editing and beauty and fashion vertical markets through growth-oriented products such as **MyEdit Mobile** and **Vivid Glam**. On the web platform, the Company positions **MyEdit** as its core product, integrating a wide range of online tools for audio, image, and video processing together with the latest AI features. This approach effectively attracts cross-device user traffic and continues to drive operational momentum.

Diversified Customer Expansion

CyberLink's primary customer base consists of general consumers with needs for video editing and entertainment. To enhance customer diversity, the Company continues to expand its business customer segment through Promeo, a digital marketing design software. Promeo provides users with a comprehensive AI-driven marketing solution that helps enterprise customers rapidly improve marketing effectiveness. For example, the newly launched AI Marketing Advisor feature integrates AI models for text, images, and video, supporting a complete workflow from product positioning analysis to marketing copywriting, layout design, and video advertisement generation. This enables marketers and small and medium-sized enterprises to efficiently produce professional-grade marketing materials with limited manpower and budgets.

In addition, the Company continues to expand its B2B market through the FaceMe facial recognition product line, with a strategic focus in 2025 on deepening applications in digital identity verification and high-security verticals. FaceMe eKYC integrates facial recognition, liveness detection, and identity document verification technologies to help financial institutions and digital platforms reduce fraud and regulatory risks while improving operational efficiency. FaceMe Security has been successfully deployed in government agencies and enterprise environments with high security requirements, further strengthening smart security applications. Moreover, in response to the growing demand for age verification—such as online platforms and self-checkout purchases of alcohol and tobacco in physical retail settings—FaceMe has proactively expanded its solutions and achieved leading results in the NIST age verification evaluations.

With the successful execution of its strategies, the Company's total revenue in 2025 increased by 18.9% year over year to NT$2.46 billion, reaching a new high in nearly 12 years. All three major product lines recorded positive growth. Revenue from the Creative Editing Software (Create B2C) product line reached another historical high, growing by 19.0% year over year and accounting for 73.8% of total revenue. Both flagship products (PowerDirector and PhotoDirector) and emerging products (MyEdit, Promeo, and Vivid Glam) reported revenue growth compared to the previous year. The Computer Vision product line, centered on FaceMe facial recognition technology and applied across financial services, digital identity verification, access control, and security markets, contributed a stable 4.9% of total revenue. The PC-OEM/ODD product line saw a recovery from its previous decline, as retail sales of the video playback software PowerDVD exceeded expectations, contributing 21.3% of total revenue.

While advancing its business development, CyberLink is also committed to corporate sustainability. On the environmental front, the Company has implemented greenhouse gas inventories and adopted energy efficiency improvement as a core decarbonization strategy. In talent development, the Company is dedicated to fostering a high-quality workplace. In 2025, CyberLink not only retained its leading position among listed information service companies in terms of median employee compensation, but also received the HR Asia Best Companies to Work for in Asia Award. Furthermore, through the CyberLink Power of Beauty Education Foundation, the Company leverages its core expertise in digital media to support social engagement. In 2025, the Foundation helped more than 1,300 underprivileged students develop creative video editing skills and demonstrated its long-term commitment to society through initiatives such as blood donation drives, scholarships, and disaster relief fundraising.

Looking ahead, CyberLink will continue to drive innovation through AI technologies, expand applications in digital media creation, and enhance product competitiveness and user experience. Building on a foundation of sound and stable operations, the Company is committed to creating long-term value for shareholders, customers, and society.

2025 business overview:

1. Operating results

   For 2025, consolidated global revenue amounted to approximately NT$ 2.46 billion, with full-year operating profit of approximately NT$ 0.368 billion. Consolidated revenue increased by 18.9% compared to the previous year. The parent company in Taiwan recorded full-year revenue of approximately NT$ 2.044 billion, representing a 17.0% increase year over year. Net profit after tax for 2025 totaled approximately NT$ 0.287 billion, reflecting a 8.8% decrease compared to the prior year, while overall revenue performance showed significant growth.

2. Revenue, expense, and profitability analysis:

   a. Global consolidated financial information:

Unit: NT$ thousands; %

Item			2025	2024	Variation %
Profit and loss	Revenue		2,459,506	2,068,359	18.9%
	Gross profit		2,077,553	1,747,069	18.9%
	Operating expenses		1,709,777	1,571,501	8.8%
	Net income		286,976	314,595	-8.8%
Profitability	Return on assets (%)		4.72	5.32	-11.3%
	Return on equity (%)		6.13	6.86	-10.6%
	As a percentage of paid-up capital (%)	Operating income	46.35	22.24	108.4%
		Income before tax	49.55	47.67	3.9%
	Net profit margin (%)		11.67	15.21	-23.3%
	Earnings per share (EPS) (in NT dollars)		3.63	3.98	-8.8%

b. Domestic revenues of parent company:

Unit: NT$ thousands; %

Item			2025	2024	Variation %
Profit and loss	Revenue		2,044,184	1,746,563	17.0%
	Gross profit		1,738,193	1,487,720	16.8%
	Operating expenses		1,428,689	1,332,309	7.2%
	Net income		286,976	314,595	-8.8%
Profitability	Return on assets (%)		4.88	5.48	-10.9%
	Return on equity (%)		6.13	6.86	-10.6%
	As a percentage of paid-up capital (%)	Operating income	39.01	19.68	98.2%
		Income before tax	46.98	46.38	1.3%
	Net profit margin (%)		14.04	18.01	-22.0%
	Earnings per share (EPS) (in NT dollars)		3.63	3.98	-8.8%

3. Research and development:

(1) In 2025, the Company completed the development of multiple new products and version upgrades, and continued to launch subscription-exclusive video and audio effect content packs. Newly released multimedia products included the desktop versions of Director Suite and Promeo, as well as the mobile versions of PowerDirector, PhotoDirector, and MyEdit. In addition, the Company continued to develop and roll out new features for the MyEdit web platform.

(2) In response to the emerging AI PC trend, the Company optimized its Windows-based products, including PowerDirector, PhotoDirector, and Promeo. These products support multiple PC platforms and leverage on-device AI chip computing power to deliver AI functionalities. This approach not only enhances user experience but also eliminates the need for users to incur cloud computing costs. Supported platforms include Intel, AMD, and other ARM-based PCs.

(3) The Company developed and launched the “AI Auto Edit” feature in PowerDirector, which automatically identifies highlights and transforms users’ short video and photo materials into polished videos. Meanwhile, Promeo introduced its first AI Marketing Advisor, which combines CyberLink’s latest content understanding technology with large language models (LLMs) to provide a one-stop, real-time, and privacy-focused intelligent marketing solution. This feature helps enterprise customers, small and medium-sized businesses, and individual sellers quickly identify target audiences, streamline content production workflows, and enhance promotional exposure during the early stages of product marketing.

(4) The Company successfully developed and launched the MyEdit video editor, positioning MyEdit as a comprehensive online platform for image, audio, and video editing. In addition to offering a Timeline-based video editing mode that enables flexible video creation, the platform provides a wide range of AI-powered tools, such as AI video quality enhancement, audio noise reduction, face detection, and scene detection, to assist users in efficiently completing multimedia creations.

(5) The Company continued to enhance its FaceMe facial recognition algorithms and delivered major upgrades to the intelligent security software FaceMe Security and the facial recognition solution FaceMe Platform, enabling enterprise customers to rapidly deploy facial recognition solutions across various application scenarios.

Chairman: Jau Huang

GM: Mei Guu Vincent Lin

Chief Financial Officer : Ruby Hsiao

Attachment II

Audit Committee's Review Report

The 2025 financial statements (including parent company only financial statements and consolidated financial statements) presented by the Board of Directors have been audited by CPA Huang, Chin-Lien and CPA Lai, Chung-Hsi of PwC Taiwan. We, the Audit Committee, have reviewed the above financial statements along with the business report and earnings distribution proposal, and consider them having presented a fair view of the Company's financial position and business performance, for which we issue this review report in accordance with the relevant provisions of the Securities and Exchange Act and the Companies Act .

For

CyberLink Corp.

Audit Committee convener

Yean-Jen Shue

March 26, 2026

Attachment III

Independent Auditor's Report translated from Chinese

To the Board of Directors and Stockholders of CyberLink Corp.

Opinion

We have audited the accompanying parent company only balance sheets of CyberLink Corp. (the "Company") as of December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2025 and 2024, and its parent company only financial performance and 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 Statements 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 Auditor's 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 Accountants in 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 judgement, were of most significance in our audit of the Company's 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the Company’s 2025 parent company only financial statements are stated as follows:

Accuracy of revenue recognition timing for online product downloads via partnering e-commerce platforms

Description

Please refer to Note 4(27) for the description of accounting policy on operating revenue and Note 6(20) for details of operating revenue.

The Company generates revenue through various sales types, including online product downloads via partnering e-commerce platforms, sales through channels, and bundled products sold with computer hardware. Among them, revenue generated from online products downloads via partnering e-commerce platforms accounts for 73.00% of the Company’s total revenue. After consumers downloaded products online to their devices such as computers and mobile phones, the Company obtains sales reports regularly from the e-commerce platforms and recognizes sales revenue according to the rights and obligations stated in the agreements. As the frequency of sales reports provided by different e-commerce platform differs, and the process of recognizing revenue usually involves manual operations, there may be differences in the timing of revenue recognition near the end of the financial reporting period, which could have a significant impact on the presentation of the parent company only financial statements. Therefore, we consider that the accuracy of revenue recognition timing for online product downloads via partnering e-commerce platforms is one of the key audit matters for this current fiscal year.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. Understood and tested the effectiveness of management’s internal control procedures for the revenue recognition of sales through e-commerce platforms, including obtaining and reconciling sales reports provided by e-commerce platforms with licensing agreements to ensure that revenue recognitions properly recorded.
2. Performed the cut-off test on sales revenue from product downloads on e-commerce platforms incurred in a certain period before and after the end of the financial report period, including verifying sales reports provided by e-commerce platforms and authorization agreements and confirming that such sales revenue has been recorded in proper period.

Fair value measurement of privately placed funds without an active market held by subsidiaries accounted for using the equity method

Description

For the accounting policies of investments accounted for using the equity method, please refer to Note 4(14) of the parent company only financial statements; for the description of related accounts, please refer to Note 6(6). Regarding accounting policies for privately placed funds without an active market, please refer to Note 4(6); for accounting estimates and uncertainty of assumptions relating to fair value measurement, please refer to Note 5(2); and for the disclosure of the fair value of financial assets, please refer to Note 12(3).

As of December 31, 2025, CyberLink accounted for its 100% owned subsidiary, CyberLink International Technology Corp. (hereinafter referred to as "CyberLink-B.V.I."), using the equity method. The privately placed funds without an active market held by CyberLink-B.V.I. are classified as financial assets measured at fair value through profit or loss (FVTPL), and changes in their fair value at the measurement date are recognized in profit or loss for the period. Given that the investment balance accounted for using the equity method and the share of profit or loss recognized from CyberLink-B.V.I. for 2025 are material to the parent company only financial statements of CyberLink, the independent auditors have identified the fair value measurement of private equity funds without an active market held by subsidiaries accounted for using the equity method as a Key Audit Matter.

The auditors consider that the estimation of the fair value of the aforementioned private placed funds without an active market relies on management's subjective judgment and involves multiple assumptions and estimates characterized by a high degree of estimation uncertainty. Therefore, the fair value measurement of private placed funds without an active market has been identified as one of the most significant matters in the audit of the current year.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. Obtained an understanding of and evaluated the internal control policies and valuation processes adopted by CyberLink-B.V.I. regarding the fair value measurement of private placed funds without an active market.
2. Evaluated whether management adopted an adequate measurement method which was commonly adopted in the same industry and environment.
3. Obtained the valuation report from the expert appraiser, and performed the following procedures:
   (1) Examined inputs and calculation formulas used in valuation methods, reviewed information and documents in respect of the relevance and the reliability of data source and agreed such data to their supporting documents.
   (2) Evaluated the sensitivity analysis on assumptions and inputs executed by management to ensure that management has adequately managed the impact of the estimates and assumptions uncertainty on the measurement of fair value.

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 the management determines is necessary to enable the preparation of the 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.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 auditor's 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure, and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's 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.

PwC Taiwan

Huang, Chin-Lien

Certified Public Accountant

Lai, Chung-Hsi

February 25, 2026

Notes to Readers

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China.

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail. The English version of the parent company only financial statements which used for translation are not audited by the CPA

CyberLink Corp.
Parent Company Only Balance Sheets
December 31, 2025 and 2024

Unit: Amounts expressed in thousands of New Taiwan Dollars

	ASSETS	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 335,248	6	$ 322,374	5
1110	Current financial assets at fair value through profit or loss	6(2)	605,410	10	90,030	2
1136	Current financial assets at amortized cost	6(3)	942,900	16	1,344,390	23
1170	Accounts receivable, net	6(5)	25,483	1	16,170	-
1180	Accounts receivable, net– related parties	6(5) and 7	37,175	1	22,479	-
1200	Other receivables		2,746	-	3,697	-
1210	Other receivables - related parties	7	8,590	-	6,360	-
1220	Current income tax assets		5,085	-	150	-
130X	Inventories		3,429	-	3,000	-
1470	Other current assets		25,337	-	26,865	1
11XX	**Total current assets**		1,991,403	34	1,835,515	31
	Non-current assets					
1510	Non-current financial assets at fair value through profit or loss	6(2)	34,629	1	44,413	1
1517	Non-current financial assets at fair value through other comprehensive income	6(4)	-	-	248	-
1550	Investments accounted for using the equity method	6(6)	2,250,634	39	2,454,156	42
1600	Property, plant and equipment, net	6(7)	305,549	5	306,014	5
1755	Right-of-use assets	6(8) and 7	8,498	-	15,031	-
1760	Investment property, net	6(10)	1,192,004	20	1,203,641	20
1840	Deferred income tax assets	6(28)	48,805	1	49,379	1
1900	Other non-current assets		7,150	-	15,247	-
15XX	**Total non-current assets**		3,847,269	66	4,088,129	69
1XXX	**Total assets**		$ 5,838,672	100	$ 5,923,644	100

(Continue on next page)

CyberLink Corp.
Parent Company Only Balance Sheets
December 31, 2025 and 2024

Unit: Amounts expressed in thousands of New Taiwan Dollars

	Liabilities and Equity	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2130	Current contract liabilities	6(20)	$ 445,518	8	$ 434,940	8
2170	Accounts payable	6(11)	16,592	-	14,337	-
2200	Other payables	6(12)	344,816	6	305,992	5
2230	Income tax payable		4,577	-	16,693	-
2280	Current lease liabilities	6(8) and 7	5,514	-	6,646	-
2300	Other current liabilities		6,129	-	5,397	-
21XX	**Total current liabilities**		823,146	14	784,005	13
	Non-current liabilities					
2550	Non-current provisions	6(13)	299,743	5	332,419	6
2570	Deferred income tax liabilities	6(28)	8,451	1	8,451	-
2580	Non-current lease liabilities	6(8) and 7	3,218	-	8,732	-
2600	Other non-current liabilities	6(14)	62,694	1	65,693	1
25XX	**Total non-current liabilities**		374,106	7	415,295	7
2XXX	**Total Liabilities**		1,197,252	21	1,199,300	20
	Equity					
	Capital Stock	6(16)				
3110	Common stock		793,426	13	789,593	13
	Capital surplus	6(17)				
3200	Capital surplus		2,344,336	40	2,295,299	39
	Retained earnings	6(18)				
3310	Legal reserve		1,092,794	19	1,092,794	19
3320	Special reserve		55,636	1	186,303	3
3350	Unappropriated earnings		514,804	9	415,991	7
	Other equity interest	6(19)				
3400	Other equity interest		(159,576)	(3)	(55,636)	(1)
3XXX	**Total equity**		4,641,420	79	4,724,344	80
	Significant Contingent Liabilities and Unrecognized Contract Commitments	6(8)(9) and 7				
	Significant Events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 5,838,672	100	$ 5,923,644	100

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

CyberLink Corp.
Parent Company Only Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

Unit: Amounts expressed in thousands of New Taiwan Dollars, except for Earnings per share

	Item	Notes	2025 Amount	%	2024 Amount	%
4000	Net revenue	6(20) and 7	$ 2,044,184	100	$ 1,746,563	100
5000	Operating costs	6(21) (26)	(309,322)	(15)	(258,835)	(15)
5900	Gross profit		1,734,862	85	1,487,728	85
5910	Unrealized profits on sales		(2,298)	-	(3,514)	-
5920	Realized sales profits		5,629	-	3,506	-
5950	Gross profit (loss) from operations		1,738,193	85	1,487,720	85
	Operating expenses	6(14) (26) (27) and 7				
6100	Sales and marketing expenses		(599,228)	(29)	(514,002)	(29)
6200	General and administrative expenses		(114,575)	(6)	(110,920)	(6)
6300	Research and development expenses		(723,558)	(35)	(661,147)	(38)
6450	Expected credit gain (loss)	12(2)	8,672	-	(46,240)	(3)
6000	Total operating expenses		(1,428,689)	(70)	(1,332,309)	(76)
6900	Operating income		309,504	15	155,411	9
	Non-operating income and expenses					
7100	Interest income	6(3)(22)	48,176	3	71,939	4
7010	Other income	6(9)(10) (23) and 7	86,981	4	84,475	5
7020	Other gains or losses	6(2)(24)	(76,852)	(4)	54,641	3
7050	Financial costs	6(8)(25) and 7	(188)	-	(259)	-
7070	Share of loss of associates and joint ventures accounted for under equity method	6(6)	5,125	-	37	-
7000	Total non-operating income and expenses		63,242	3	210,833	12
7900	**Income before income tax**		372,746	18	366,244	21
7950	Income tax expenses	6(28)	(85,770)	(4)	(51,649)	(3)
8200	**Net income**		$ 286,976	14	$ 314,595	18
	Other comprehensive (loss) income					
	Components of other comprehensive (loss) income that will not be reclassified to profit or loss					
8311	Gain (loss) on remeasurement of defined benefit plans	6(14)	($ 12,705)	(1)	$ 501	-
8316	Unrealized valuation gains and losses on investments in equity instruments measured at fair value through other comprehensive income	6(4)(19)	(248)	-	-	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(28)	2,541	-	(100)	-
8310	Components of other comprehensive (loss) income that will not be reclassified to profit or loss		(10,412)	(1)	401	-
	Components of other comprehensive income that will be reclassified to profit or loss subsequently					
8361	Exchange differences arising on translation of foreign operations	6(19)	(36,321)	(2)	30,923	2
8380	Share of other comprehensive income of associates and joint ventures accounted for using equity method	6(19)	(67,371)	(3)	99,744	6
8360	Components of other comprehensive income that will be reclassified to profit or loss subsequently		(103,692)	(5)	130,667	8
8300	**Other comprehensive income (net)**		($ 114,104)	(6)	$ 131,068	8
8500	**Total comprehensive income for the period**		$ 172,872	8	$ 445,663	26
	Earnings per share (EPS)	6(29)				
9750	Basic earnings per share		$	3.63	$	3.98
9850	Diluted earnings per share		$	3.55	$	3.92

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

CyberLink Corp.
Parent Company Only Statements of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: Amounts expressed in thousands of New Taiwan Dollars

				Retained earnings			Other equity interest		
	Notes	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences arising on translation of foreign operations	Unrealized financial assets profit or loss measured at fair value through other comprehensive income	Total
Year 2024									
Balance at anuary 1, 2024		$ 789,418	$2,247,436	$1,092,794	$ 170,301	$ 337,665	($ 174,008)	($ 12,295)	$4,451,311
Net income for 2024		-	-	-	-	314,595	-	-	314,595
Other comprehensive income for 2024	6(14)(19)(28)	-	-	-	-	401	130,667	-	131,068
Total comprehensive income for 2024		-	-	-	-	314,996	130,667	-	445,663
Distribution of 2023 earnings:	6(18)								
Provision of special reserve		-	-	-	16,002	(16,002)	-	-	-
Cash dividends		-	-	-	-	(221,037)	-	-	(221,037)
Share-based payment transactions	6(15)(17)	-	14,189	-	-	-	-	-	14,189
Exercise of employee stock options	6(17)	175	1,283	-	-	-	-	-	1,458
Change in net equity of associates accounted for using the equity method	6(17)	-	32,391	-	-	369	-	-	32,760
Balance at December 31, 2024		$ 789,593	$2,295,299	$1,092,794	$ 186,303	$ 415,991	($ 43,341)	($ 12,295)	$4,724,344
Year 2025									
Balance at anuary 1, 2025		$ 789,593	$2,295,299	$1,092,794	$ 186,303	$ 415,991	($ 43,341)	($ 12,295)	$4,724,344
Net income for 2025		-	-	-	-	286,976	-	-	286,976
Other comprehensive income for 2025	6(14)(19)(28)	-	-	-	-	(10,164)	(103,692)	(248)	(114,104)
Total comprehensive income for 2025		-	-	-	-	276,812	(103,692)	(248)	172,872
Distribution of 2024 earnings:	6(18)								
Reversal of special reserve		-	-	-	(130,667)	130,667	-	-	-
Cash dividends		-	-	-	-	(308,485)	-	-	(308,485)
Share-based payment transactions	6(15)(17)	-	5,524	-	-	-	-	-	5,524
Exercise of employee stock options	6(17)	3,833	27,354	-	-	-	-	-	31,187
Change in net equity of associates accounted for using the equity method	6(17)	-	16,159	-	-	(181)	-	-	15,978
Balance at December 31, 2025		$ 793,426	$2,344,336	$1,092,794	$ 55,636	$ 514,804	($ 147,033)	($ 12,543)	$4,641,420

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

CyberLink Corp.
Parent Company Only Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024
Unit: Amounts expressed in thousands of New Taiwan Dollars

	Notes	Year ended December 31 2025	2024
Cash flows from operating activities			
Net income before income tax		$ 372,746	$ 366,244
Adjustments			
Adjustments to reconcile profit (loss)			
Realized (gain) loss on sales		(3,331)	8
Loss of financial assets at fair value through profit or loss	6(2)(24)	4,260	13,054
Depreciation expense	6(7)(8)(10)	30,552	29,837
Interest income	6(22)	(48,176)	(71,939)
Interest expenses	6(8)(25)	188	259
Employees’ stock option cost	6(15)(27)	5,407	13,884
Share of loss (gain) from subsidiaries accounted for using the equity method	6(6)	(5,125)	(37)
Expected credit impairment (reversal gain) loss	6(26)	(8,672)	46,240
Overdue accounts payable transferred to revenue	6(23)	-	(106)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value through profit or loss		(510,000)	41,700
Refund of capital reduction of financial assets at fair value through profit or loss	6(2)	144	227
Accounts receivable		(641)	(21,052)
Accounts receivable-related parties		(14,696)	(1,032)
Other receivables		323	180
Other receivables-related parties		(2,230)	(526)
Inventories		(429)	727
Other current assets		1,528	(5,395)
Other non-current assets		8,593	6,458
Changes in operating liabilities			
Current contract liabilities		10,578	72,258
Accounts payable		2,255	(11,889)
Other payables		35,803	33,857
Other current liabilities		732	(2,374)
Provisions		(32,676)	(18,849)
Other non-current liabilities		(15,728)	268
Cash (outflow) inflow generated from operations		(168,595)	492,002
Interest received		48,804	72,698
Interest paid		(188)	(259)
Dividends received		124,382	-
Dividends paid		(308,485)	(221,037)
Income tax paid		(99,707)	(41,927)
Net cash (outflow) inflow from operating activities		(403,789)	301,477

(Continue on next page)

CyberLink Corp.
Parent Company Only Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: Amounts expressed in thousands of New Taiwan Dollars

	Notes	Year ended December 31 2025	2024
Cash flows from investing activities			
Proceeds from disposal of financial assets at amortized cost		$ 2,727,310	$ 2,548,320
Acquisition of financial assets at amortized cost		(2,325,820)	(2,787,150)
Acquisition of property, plant and equipment	6(30)	(8,896)	(11,184)
(Increase) decrease in refundable deposits		(496)	1,861
Net cash inflow (outflow) from investing activities		392,098	(248,153)
Cash flows from financing activities			
Increase in deposits received	6(31)	24	605
Repayment of the principal portion of lease liabilities	6(8)(31)	(6,646)	(6,693)
Exercise of employee stock options		31,187	1,458
Net cash inflow (outflow) from financing activities		24,565	(4,630)
Net increase in cash and cash equivalents		12,874	48,694
Cash and cash equivalents at beginning of year		322,374	273,680
Cash and cash equivalents at end of year		$ 335,248	$ 322,374

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

Attachment IV

Independent Auditor's Report translated from Chinese

To the Board of Directors and Stockholders of CyberLink Corp.

Opinion

We have audited the accompanying consolidated balance sheets of CyberLink Corp. and subsidiaries (the "Group") as of December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years ended December 31, 2025 and 2024, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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 the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations endorsed and issued into effect by the Financial Supervisory Commission.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statements 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 Accountants in 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 judgement, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Accuracy of revenue recognition timing for online product downloads via partnering e-commerce platforms

Description

Please refer to Note 4(28) for the description of accounting policy on operating revenue and Note 6(22) for details of operating revenue.

The Group generates revenue through various sales types, including online product downloads via partnering e-commerce platforms, sales through channels, and bundled products sold with computer hardware. Among them, revenue generated from online products downloads via partnering e-commerce platforms accounts for 61.62% of the Group's total revenue. After consumers downloaded products online to their devices such as computers and mobile phones, the Group obtains sales report regularly from the e-commerce platforms and recognizes sales revenue according to the rights and obligations stated in the agreements. As the frequency of sales reports provided by different e-commerce platforms differs, and the process of recognizing revenue usually involves manual operations, there may be differences in the timing of revenue recognition near the end of the financial reporting period, which could have a significant impact on the presentation of the consolidated financial statements. Therefore, we consider that the accuracy of revenue recognition timing for online product downloads via partnering e-commerce platforms is one of the key audit matters for this current fiscal year.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. Understood and tested the effectiveness of management's internal control procedures for the revenue recognition of sales through e-commerce platforms, including obtaining and reconciling sales reports provided by e-commerce platforms with licensing agreements to ensure that revenue recognitions properly recorded.
2. Performed the cut-off test on sales revenue from product downloads on e-commerce platforms incurred in a certain period before and after the end of the financial report period, including verifying sales reports provided by e-commerce platforms and authorization agreements and confirming that such sales revenue has been recorded in proper period.

Fair value measurement of privately placed funds without an active market

Description

Please refer to Note 4(7) for the accounting policies on private fund investments without an active market, Note 5(2) for the accounting estimates and the uncertainty in assumptions related to the measurement of fair value, and Note 12(3) for details on the fair value of financial assets.

The Group recognizes privately placed funds without an active market as financial assets at fair value through profit or loss; changes in the fair value of such assets are recognized in profit or loss.

The auditors consider that the estimation of the fair value of the aforementioned privately placed funds without an active market relies on management's subjective judgment and involves multiple assumptions and estimates characterized by a high degree of estimation uncertainty. Therefore, the fair value measurement of privately placed funds without an active market has been identified as one of the most significant matters in the audit of the current year.

<u>How our audit addressed the matter</u>

We performed the following audit procedures on the above key audit matter:

1. Obtained an understanding of and evaluated the internal control policies and valuation processes adopted by the Group regarding the fair value measurement of privately placed funds without an active market.
2. Evaluated whether management adopted an adequate measurement method which was commonly adopted in the same industry and environment.
3. Obtained the valuation report from the expert appraiser, and performed the following procedures:
   (1) Examined inputs and calculation formulas used in valuation methods, reviewed information and documents in respect of the relevance and the reliability of data source and agreed such data to their supporting documents.
   (2) Evaluated the sensitivity analysis on assumptions and inputs executed by management to ensure that management has adequately managed the impact of the estimates and assumptions uncertainty on the measurement of fair value.

Other matter - Parent Company Only Financial Reports

We have audited and expressed an unqualified opinion on the parent company only financial statements of CyberLink Corp. as at and for the years ended December 31, 2025 and 2024.

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 auditor’s report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 2025 consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's 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.

PwC Taiwan

Huang, Chin-Lien

Certified Public Accountant

Lai, Chung-Hsi

February 25, 2026

Notes to Readers

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

The English version of the consolidated financial statements which used for translation are not audited by the CPA.

CYBERLINK CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 and 2024

Unit: Amounts expressed in thousands of New Taiwan Dollars

	ASSETS	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 590,113	10	$ 587,718	10
1110	Current financial assets at fair value through profit or loss	6(2)	605,410	10	90,030	1
1136	Current financial assets at amortized cost	6(3)	1,257,200	21	1,696,883	28
1170	Accounts receivable, net	6(5)	107,332	2	68,894	1
1200	Other receivables		2,981	-	3,957	-
1210	Other receivables - related parties	7	2,910	-	2,140	-
1220	Current income tax assets		5,085	-	2,272	-
130X	Inventories		3,429	-	3,000	-
1470	Other current assets		25,872	-	30,767	1
11XX	**Total current assets**		2,600,332	43	2,485,661	41
	Non-current assets					
1510	Non-current financial assets at fair value through profit or loss	6(2)	196,487	3	250,807	4
1517	Non-current financial assets at fair value through other comprehensive income	6(4)	-	-	248	-
1550	Investments accounted for using the equity method	6(6)	1,582,772	26	1,634,165	27
1600	Property, plant and equipment, net	6(7)	420,952	7	427,205	7
1755	Right-of-use assets	6(8) and 7	8,498	-	15,031	-
1760	Investment property, net	6(10)	1,192,004	20	1,203,641	20
1840	Deferred income tax assets	6(30)	64,156	1	68,242	1
1900	Other non-current assets		7,487	-	15,539	-
15XX	**Total non-current assets**		3,472,356	57	3,614,878	59
1XXX	**Total assets**		$ 6,072,688	100	$ 6,100,539	100

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CYBERLINK CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 and 2024

Unit: Amounts expressed in thousands of New Taiwan Dollars

	Liabilities and Equity	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2130	Current contract liabilities	6(22)	$ 476,472	8	$ 435,006	7
2170	Accounts payable	6(11)	36,559	1	30,116	1
2200	Other payables	6(12)	483,457	8	434,171	7
2230	Income tax payable		11,206	-	18,511	-
2280	Current lease liabilities	6(8) and 7	5,514	-	6,646	-
2300	Other current liabilities	6(13)	43,954	1	36,450	1
21XX	**Total current liabilities**		1,057,162	18	960,900	16
	Non-current liabilities					
2550	Non-current provisions	6(14)	299,743	5	332,419	6
2570	Deferred income tax liabilities	6(30)	8,451	-	8,451	-
2580	Non-current lease liabilities	6(8) and 7	3,218	-	8,732	-
2600	Other non-current liabilities	6(15)(16)	62,694	1	65,693	1
25XX	**Total non-current liabilities**		374,106	6	415,295	7
2XXX	**Total Liabilities**		1,431,268	24	1,376,195	23
	Equity					
	Equity attributable to shareholders of the parent					
	Capital Stock	6(18)				
3110	Common stock		793,426	13	789,593	13
	Capital surplus	6(19)				
3200	Capital surplus		2,344,336	39	2,295,299	37
	Retained earnings	6(20)				
3310	Legal reserve		1,092,794	18	1,092,794	18
3320	Special reserve		55,636	1	186,303	3
3350	Unappropriated earnings		514,804	8	415,991	7
	Other equity interest	6(21)				
3400	Other equity interest		(159,576)	(3)	(55,636)	(1)
31XX	**Equity attributable to shareholders of the parent**		4,641,420	76	4,724,344	77
3XXX	**Total equity**		4,641,420	76	4,724,344	77
	Significant Contingent Liabilities and Unrecognized Contract Commitments	6(8)(9) and 7				
	Significant Events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 6,072,688	100	$ 6,100,539	100

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

CYBERLINK CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024

Unit: Amounts expressed in thousands of New Taiwan Dollars
, except for Earnings per share

			Year ended December 31			
			2025		2024	
	Item	Notes	Amount	%	Amount	%
4000	Net revenue	6(22)	$ 2,459,506	100	$ 2,068,359	100
5000	Operating costs	6(23) (28)	(381,953)	(16)	(321,290)	(16)
5900	Gross profit		2,077,553	84	1,747,069	84
	Operating expenses	6(16) (28) (29) and 7				
6100	Sales and marketing expenses		(865,779)	(35)	(737,505)	(36)
6200	General and administrative expenses		(129,113)	(5)	(126,609)	(6)
6300	Research and development expenses		(723,557)	(29)	(661,147)	(32)
6450	Expected credit gains (losses)	12(2)	8,672	-	(46,240)	(2)
6000	Total operating expenses		(1,709,777)	(69)	(1,571,501)	(76)
6900	Operating income		367,776	15	175,568	8
	Non-operating income and expenses					
7100	Interest income	6(3)(24)	63,111	3	90,154	4
7010	Other income	6(9)(10) (25) and 7	78,593	3	82,516	4
7020	Other gains or losses	6(2)(26)	(116,173)	(5)	28,445	2
7050	Financial costs	6(8)(27) and 7	(188)	-	(259)	-
7000	Total non-operating income and expenses		25,343	1	200,856	10
7900	**Income before income tax**		393,119	16	376,424	18
7950	Income tax expenses	6(30)	(106,143)	(4)	(61,829)	(3)
8200	**Net income**		$ 286,976	12	$ 314,595	15
	Other comprehensive (loss) income					
	Components of other comprehensive (loss) income that will not be reclassified to profit or loss					
8311	Gain (loss) on remeasurement of defined benefit plans	6(16)	($ 12,705)	(1)	$ 501	-
8316	Unrealized valuation gains and losses on investments in equity instruments measured at fair value through other comprehensive income	6(4)(21)	(248)	-	-	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(30)	2,541	-	(100)	-
8310	Components of other comprehensive (loss) income that will not be reclassified to profit or loss		(10,412)	(1)	401	-
	Components of other comprehensive income that will be reclassified to profit or loss subsequently					
8361	Exchange differences arising on translation of foreign operations	6(21)	(36,321)	(1)	30,923	2
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method	6(6)(21)	(67,371)	(3)	99,744	5
8360	Components of other comprehensive income that will be reclassified to profit or loss subsequently		(103,692)	(4)	130,667	7
8300	**Other comprehensive income (net)**		($ 114,104)	(5)	$ 131,068	7
8500	**Total comprehensive income for the period**		$ 172,872	7	$ 445,663	22
	Net income, attributable to:					
8610	Shareholders of the parent		$ 286,976	12	$ 314,595	15
	Total comprehensive income, attributable to:					
8710	Shareholders of the parent		$ 172,872	7	$ 445,663	22
	Earnings per share (EPS) (NT$)	6(31)				
9750	Basic earnings per share		$ 3.63		$ 3.98	
9850	Diluted earnings per share		$ 3.55		$ 3.92	

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

CYBERLINK CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024

Unit: Amounts expressed in thousands of New Taiwan Dollars

		Equity attributable to shareholders of the parent							
				Retained earnings			Other equity interest		
	Notes	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences arising on translation of foreign operations	Unrealized financial assets profit or loss measured at fair value through other comprehensive income	Total equity
Year 2024									
Balance at January 1, 2024		$ 789,418	$2,247,436	$1,092,794	$ 170,301	$ 337,665	($ 174,008)	($ 12,295)	$4,451,311
Net income for 2024		-	-	-	-	314,595	-	-	314,595
Other comprehensive income for 2024	6(16)(21)(30)	-	-	-	-	401	130,667	-	131,068
Total comprehensive income for 2024		-	-	-	-	314,996	130,667	-	445,663
Distribution of 2023 earnings:	6(20)								
Provision of special reserve		-	-	-	16,002	(16,002)	-	-	-
Cash dividends		-	-	-	-	(221,037)	-	-	(221,037)
Share-based payment transactions	6(17)(19)	-	14,189	-	-	-	-	-	14,189
Exercise of employee stock options	6(18)(19)	175	1,283	-	-	-	-	-	1,458
Change in net equity of associates accounted for using the equity method	6(6)(19)	-	32,391	-	-	369	-	-	32,760
Balance at December 31, 2024		$ 789,593	$2,295,299	$1,092,794	$ 186,303	$ 415,991	($ 43,341)	($ 12,295)	$4,724,344
Year 2025									
Balance at January 1, 2025		$ 789,593	$2,295,299	$1,092,794	$ 186,303	$ 415,991	($ 43,341)	($ 12,295)	$4,724,344
Net income for 2025		-	-	-	-	286,976	-	-	286,976
Other comprehensive income for 2025	6(16)(21)(30)	-	-	-	-	(10,164)	(103,692)	(248)	(114,104)
Total comprehensive income for 2025		-	-	-	-	276,812	(103,692)	(248)	172,872
Distribution of 2024 earnings:	6(20)								
Reversal of special reserve		-	-	-	(130,667)	130,667	-	-	-
Cash dividends		-	-	-	-	(308,485)	-	-	(308,485)
Share-based payment transactions	6(17)(19)	-	5,524	-	-	-	-	-	5,524
Exercise of employee stock options	6(18)(19)	3,833	27,354	-	-	-	-	-	31,187
Change in net equity of associates accounted for using the equity method	6(6)(19)	-	16,159	-	-	(181)	-	-	15,978
Balance at December 31, 2025		$ 793,426	$ 2,344,336	$ 1,092,794	$ 55,636	$ 514,804	($ 147,033)	($ 12,543)	$ 4,641,420

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

CYBERLINK CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

Unit: Amounts expressed in thousands of New Taiwan Dollars

	Notes	Year ended December 31 2025	2024
Cash flows from operating activities			
Net income before income tax		$ 393,119	$ 376,424
Adjustments			
Adjustments to reconcile profit (loss)			
Loss on financial assets at fair value through profit or loss	6(2)(26)	39,685	37,703
Depreciation expense	6(7)(8)(10)	31,692	30,998
Expected credit impairment (reversal gain) loss	6(28)	(8,672)	46,240
Interest income	6(24)	(63,111)	(90,154)
Dividend income	6(25)	(67)	(5,522)
Interest expenses	6(8)(27)	188	259
Overdue other payables transferred to revenue	6(25)	-	(218)
Cost of employee stock options	6(17)(29)	5,524	14,189
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value through profit or loss		(509,729)	41,889
Refund of capital reduction of financial assets at fair value through profit or loss	6(2)	144	227
Accounts receivable		(31,988)	(6,422)
Other receivables		323	182
Other receivables - related parties		(804)	(3)
Inventories		(429)	727
Other current assets		4,873	(4,427)
Other non-current assets		8,593	6,458
Changes in operating liabilities			
Current contract liabilities		41,470	72,242
Accounts payable		7,111	(13,675)
Other payables		51,592	46,698
Other current liabilities		8,850	(6,267)
Current and non-current provisions of liabilities		(32,676)	(18,848)
Other non-current liabilities		(15,728)	268
Cash (outflow) inflow generated from operations		(70,040)	528,968
Interest received		63,754	90,941
Interest paid		(188)	(259)
Dividends received	6(2)(25)	67	5,522
Dividends paid		(308,485)	(221,037)
Income tax paid		(110,310)	(47,644)
Net cash (outflow) inflow from operating activities		(425,202)	356,491

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CYBERLINK CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
Unit: Amounts expressed in thousands of New Taiwan Dollars

	Notes	Year ended December 31 2025	2024
Cash flows from investing activities			
Acquisition of financial assets at amortized cost		($ 2,954,420)	($ 3,500,333)
Proceeds from disposal of financial assets at amortized cost		3,379,483	3,302,490
Acquisition of property, plant and equipment	6(32)	(9,481)	(11,287)
Decrease (increase) in refundable deposits		(553)	1,861
Net cash inflow (outflow) from investing activities		415,029	(207,269)
Cash flows from financing activities			
Increase in deposits received	6(33)	24	605
Repayment of the principal portion of lease liabilities	6(8)(33)	(6,646)	(6,693)
Exercise of employee stock options		31,187	1,458
Net cash inflow (outflow) from financing activities		24,565	(4,630)
Effects of changes in exchange rates		(11,997)	1,465
Net increase in cash and cash equivalents		2,395	146,057
Cash and cash equivalents at beginning of year		587,718	441,661
Cash and cash equivalents at end of year		$ 590,113	$ 587,718

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

Attachment V

CyberLink Corp.

Procedures for Election of Director (Newly Enacted)

Article 1

To ensure the fair, impartial, and transparent election of directors, these Procedures are formulated in accordance with Articles 21 and 41 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies.

Article 2

Unless otherwise provided by applicable laws and regulations or the Articles of Incorporation, the election of directors of the Company shall be conducted in accordance with these Procedures.

Article 3

The election of directors of the Company shall take into account the overall composition of the Board of Directors. The composition of the Board shall emphasize diversity, and appropriate diversity policies shall be formulated in consideration of the Company's operations, business model, and development needs. Such policies should include, but are not limited to, the following two aspects:

1. **Basic qualifications and values:** gender, age, nationality, and cultural background.
2. **Professional knowledge and skills:** professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

Members of the Board of Directors shall generally possess the knowledge, skills, and professional qualities necessary to perform their duties. The Board as a whole should possess the following competencies:

1. Operational judgment
2. Accounting and financial analysis
3. Business management
4. Crisis management
5. Industry knowledge
6. Global market perspective
7. Leadership
8. Decision-making capability

More than half of the Board seats shall not be held by directors who have spousal relationships or kinship within the second degree of consanguinity with one another.

The Company's Board of Directors shall consider adjustments to the composition of the Board based on the results of performance evaluations.

Article 4

The qualifications of the Company's independent directors shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The election of independent directors shall comply with Articles 5 through 9 of the aforesaid Regulations and shall be conducted in accordance with Article 24 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies.

Article 5

The election of directors of the Company shall be conducted in accordance with the candidate nomination system prescribed in Article 192-1 of the Company Act.

Where the number of directors falls below five due to dismissal for any reason, the Company shall hold a by-election at the next shareholders' meeting. However, if the number of vacancies reaches one-third of the number of directors prescribed in the Articles of Incorporation, the Company shall convene an extraordinary shareholders' meeting within 60 days from the date of occurrence to conduct a by-election.

Where the number of independent directors falls below the requirement under Article 14-2, Paragraph 1, proviso of the Securities and Exchange Act, a by-election shall be held at the next shareholders' meeting. Where all independent directors are dismissed, the Company shall convene an extraordinary shareholders' meeting within 60 days from the date of occurrence to conduct a by-election.

Article 6

The election of directors shall adopt the cumulative voting system. Each share shall have voting rights equal to the number of directors to be elected, and shareholders may concentrate their votes on one candidate or distribute them among several candidates.

Article 7

The Board of Directors shall prepare ballots corresponding to the number of directors to be elected and specify the number of voting rights on each ballot. Ballots shall be distributed to shareholders attending the shareholders' meeting. Voters' names may be replaced by the attendance certificate number printed on the ballot.

Article 8

In accordance with the number of directors prescribed in the Articles of Incorporation, the voting rights for the election of independent directors and non-independent directors shall be calculated separately. Candidates receiving the highest number of votes shall be elected in descending order. In the event that two or more candidates receive the same number of votes and such number exceeds the prescribed seats, the successful candidate(s) shall be determined by drawing lots among those with the same number of votes. If any such candidate is not present, the chairperson shall draw lots on his or her behalf.

Article 9

Prior to the commencement of voting, the chairperson shall appoint several ballot inspectors and vote counters to perform related duties. The ballot inspectors shall be shareholders. The ballot box shall be prepared by the Board of Directors or the convener, and shall be publicly inspected and verified by the ballot inspectors before voting.

Article 10

Ballots shall be deemed invalid under any of the following circumstances:

1. Ballots not prepared by the Board of Directors or the convener.
2. Blank ballots cast into the ballot box.
3. Ballots with illegible handwriting or alterations.
4. Ballots in which the candidate(s) indicated do not match the official list of director candidates upon verification.
5. Ballots bearing any text other than the allocation of voting rights.

Article 11

Votes shall be counted on-site immediately after voting. The results shall be announced by the chairperson on-site, including the list of elected directors and the number of votes obtained by each.

The ballots for the aforesaid election matters shall be sealed and signed by the ballot inspectors and kept in safe custody for at least one year. However, where a shareholder initiates litigation pursuant to Article 189 of the Company Act, the ballots shall be preserved until the conclusion of the litigation.

Article 12

The Company shall issue a notice of election to each elected director.

Article 13

These Procedures shall take effect upon approval by the shareholders' meeting. The same shall apply to any amendments hereto.

These Procedures were adopted on June 18, 2026.