ICHIA TECHNOLOGIES, INC.

2026 Annual General Meeting

Meeting Agenda
(Translation)

Date: June 16, 2026 (Tuesday), 9:00 a.m.

Venue: No. 268, Huanya 2nd Road, Guishan District, Taoyuan City

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Section I — Meeting Procedures

ICHIA TECHNOLOGIES, INC.

Procedures for the 2026 Annual General Meeting

1. Call to Order
2. Chairperson's Opening Remarks
3. Reports
4. Ratification Matters
5. Election Matters
6. Discussion Matters
7. Miscellaneous Motions
8. Adjournment

Section II — Meeting Agenda

ICHIA TECHNOLOGIES, INC.

Agenda for the 2026 Annual General Meeting

Date: June 16, 2026 (Tuesday), 9:00 a.m.
Venue: No. 268, Huanya 2nd Road, Guishan District, Taoyuan City (Company Conference Room)
Meeting Format: In-Person General Meeting

1. Call to Order
2. Chairperson's Opening Remarks
3. Reports
    (1) 2025 Annual Business Report
    (2) 2025 Audit Committee Review Report
    (3) Report on the Allocation of Employee Compensation and Director Remuneration for 2025
    (4) Report on Director Remuneration Received for 2025
    (5) Report on the Payment of Cash Dividends from the 2025 Earnings Distribution
    (6) Report on Treasury Share Buyback Execution
    (7) Report on Corporate Bond Issuance
4. Ratification Matters
    (1) Ratification of the 2025 Annual Business Report and Financial Statements
    (2) Ratification of the 2025 Earnings Distribution Proposal
5. Election Matters
    General Re-election of Directors
6. Discussion Matters
    (1) Proposal to Amend Certain Provisions of the Articles of Incorporation
    (2) Proposal to Issue Restricted Stock Awards to Employees
    (3) Proposal to Release Newly Elected Directors from Non-Competition Restrictions
7. Miscellaneous Motions
8. Adjournment

Section III — Reports

1. 2025 Annual Business Report

Description: The 2025 Annual Business Report is provided in Annex 1. (Please refer to pages 9–10 of this handbook.)

2. 2025 Audit Committee Review Report

Description: The 2025 Audit Committee Review Report is provided in Annex 2. (Please refer to page 11 of this handbook.)

3. Report on the Allocation of Employee Compensation and Director Remuneration for 2025

Description: The Board of Directors resolved on March 11, 2026, to allocate employee compensation of NT$8,500,000 and director remuneration of NT$10,000,000 for fiscal year 2025, both to be paid entirely in cash. The amount paid is consistent with the expenses recognized in 2025.

4. Report on Director Remuneration Received for 2025

Description: The Company's remuneration policy for directors, and the details and amounts of individual remuneration, are provided in Annex 3. (Please refer to pages 12–13 of this handbook.)

5. Report on the Payment of Cash Dividends from the 2025 Earnings Distribution

Description: The Board of Directors resolved on March 11, 2026, to distribute cash dividends of NT$615,073,066 for fiscal year 2025. Based on 307,536,533 shares outstanding as of March 10, 2026, the cash dividend per share is NT$2.00.

6. Report on Treasury Share Buyback Execution

Description: The treasury share buyback executed in 2020 (the first buyback) is summarized as follows:

Item	Details
Buyback Round	2020 — First Buyback
Purpose	Transfer of shares to employees
Actual Buyback Period	July 28, 2020 – September 25, 2020
Number of Shares Repurchased	10,000,000 shares
Buyback Price Range	NT$12–NT$18 per share
Type and Quantity of Shares Repurchased	Common shares / 10,000,000 shares
Total Repurchase Amount	NT$161,328,237
Average Repurchase Price per Share	NT$16.13
Shares Cancelled or Transferred	10,000,000 shares
Cumulative Shares Held	0 shares
Cumulative Shares Held as a % of Total Issued Shares	0%

7. Report on Corporate Bond Issuance

Description:

(1) In order to repay bank borrowings, the Board of Directors resolved on August 6, 2025, to issue domestic unsecured convertible bonds.

(2) Details of the Third Domestic Unsecured Convertible Bond issuance are as follows:

Item		Details
Bond Type		Third Domestic Unsecured Convertible Bond
Issuance Date		November 19, 2025
Face Value		NT$100,000
Place of Issuance and Trading		Taipei Exchange (TPEx), Republic of China
Issue Price		NT$102,000
Total Amount		Total face value: NT$1,000,000,000 Total issue price: NT$1,020,000,000
Interest Rate		Coupon rate: 0%
Maturity		3 years (Maturity date: November 19, 2028)
Guarantor		Not applicable
Trustee		Mega International Commercial Bank Co., Ltd. — Trust Department
Underwriter		Mega Securities Co., Ltd.
Certifying Attorney		Wei Chung-chieh, Wei Chung-chieh Law Office
Certifying CPAs		Hsieh Ming-chung and Liu Shu-lin, Deloitte & Touche
Redemption Method		3-year term; redeemed in cash at maturity unless converted, sold back, or redeemed earlier pursuant to the conversion terms
Outstanding Principal		NT$1,000,000,000
Call / Early Redemption Terms		Please refer to the Issuance and Conversion Terms
Restrictive Covenants		Please refer to the Issuance and Conversion Terms
Credit Rating		None
Other attached rights	The amount of common shares, overseas depositary receipts, or other securities converted (exchanged or subscribed) as of the date of printing of the annual report	None
	Rules Governing Issuance and Conversion (Exchange or Subscription)	Please refer to the Issuance and Conversion Terms
Dilution Impact		As convertible bonds are debt instruments, there is no equity dilution prior to conversion. Bondholders will elect to convert when favorable; therefore, dilution is deferred and will not immediately impact the Company's control or earnings per share.
Exchange Deposit Institution		Not applicable

Section IV — Ratification Matters

Proposal No. 1 (Submitted by the Board of Directors)

Subject: Ratification of the 2025 Annual Business Report and Financial Statements

Description:

【1】 The Company's 2025 separate financial statements and consolidated financial statements have been audited by CPAs Hsieh Ming-chung and Liu Shu-lin of Deloitte & Touche, who have issued an unqualified opinion report. Together with the Business Report, these documents have been reviewed and approved by the Audit Committee.

【2】 The 2025 Business Report, CPA audit report, and financial statements are attached as Annex 1 and Annex 4. (Please refer to pages 9–10 and pages 14–31 of this handbook.)

【3】 Submitted for shareholders' ratification.

Resolution:

Proposal No. 2 (Submitted by the Board of Directors)

Subject: Ratification of the 2025 Earnings Distribution Proposal

Description:

【1】 The 2025 Earnings Distribution Proposal was approved by the Board of Directors on March 11, 2026. The earnings distribution statement is provided in Annex 5. (Please refer to page 32 of this handbook.)

【2】 Submitted for shareholders' ratification.

Resolution:

Section V — Election Matters

Subject: General Re-election of Directors (Submitted by the Board of Directors)

Description:

【1】 The terms of the Company's current directors (including independent directors) expire on June 19, 2026. Pursuant to applicable laws and regulations, a general re-election is to be conducted at the 2026 Annual General Meeting.

【2】 In accordance with the Articles of Incorporation, 7 directors are to be elected (including 3 independent directors), using the candidate nomination system.

【3】 Newly elected directors shall take office immediately upon conclusion of the Annual General Meeting. Their term shall run from June 16, 2026, to June 15, 2029. The terms of the current directors shall expire upon completion of this General Meeting.

【4】 The list of director (including independent director) candidates, which has been reviewed and approved by the Board of Directors, is provided in Annex 6. (Please refer to pages 33–34 of this handbook.)

【5】 This election shall be conducted in accordance with the Company's Director Election Procedures, provided in Appendix 1. (Please refer to page 39 of this handbook.)

【6】 Submitted for shareholders' vote.

Election Results:

Section VI — Discussion Matters

Proposal No. 1 (Submitted by the Board of Directors)

Subject: Proposal to Amend Certain Provisions of the Articles of Incorporation

Description:

【1】The Company proposes to amend certain provisions of the Articles of Incorporation pursuant to Article 14, Paragraph 6 of the Securities and Exchange Act.

【2】A comparison table of the Articles of Incorporation before and after amendment is provided in Annex 7. (Please refer to page 35 of this handbook.)

【3】The provisions before amendment are provided in Appendix 2. (Please refer to pages 40–43 of this handbook.)

【4】Submitted for shareholders' discussion and resolution.

Resolution:

Proposal No. 2 (Submitted by the Board of Directors)

Subject: Proposal to Issue Restricted Stock Awards to Employees

Description:

【1】The Company proposes to issue restricted stock awards to employees pursuant to Article 267, Paragraph 9 of the Company Act and the relevant provisions of the Regulations Governing the Offering and Issuance of Securities by Issuers. The 2026 Restricted Stock Award Plan is provided in Annex 8. (Please refer to pages 36–37 of this handbook.)

【2】Details of the issuance are as follows:

1. Total Issuance

The maximum number of restricted shares to be issued under this plan is 5,000,000 common shares, with a par value of NT$10 per share, for a total of NT$50,000,000. The shares may be issued in one or more tranches within two years from the date the regulatory authority's notice of approval becomes effective. The actual issuance date(s) shall be determined by the Chairperson as authorized by the Board of Directors.

2. Terms and Conditions of Issuance

(1) Issue Price: NT$10 per share.

(2) Vesting Conditions:

An employee must remain employed for at least one full year following the subscription of restricted shares, must not have violated confidentiality or other restrictive covenants during such period, and must have achieved the specified corporate and individual performance targets, in order to vest in 100% of the shares.

①Corporate Performance Target: Annual revenue or pre-tax profit for the most recent fiscal year (as audited and certified by a CPA) must have increased by at least 10% compared to the prior year.

②Individual Performance Target: The employee's annual performance evaluation and work results must have achieved an individual performance rating of 'B' or above as defined by the Company.

(3) Type of Shares: Common shares of the Company.

(4) Treatment of Unvested Shares and Inheritance:

① If an employee fails to meet the vesting conditions, the Company shall repurchase the restricted shares at the issue price and cancel them in accordance with applicable law.

② In the event of general separation from service (including voluntary resignation, termination, severance, retirement, or death) during the vesting period, the employee's vesting rights shall lapse as of the date of such event. Restricted shares subscribed but not yet vested shall be repurchased by the Company at the issue price and cancelled.

③ An employee on approved leave of absence during the vesting period shall have his or her rights restored as of the date of return to work; however, the vesting period shall be extended by the duration of such leave.

④ If an employee becomes physically disabled due to an occupational accident and is unable to continue employment during the vesting period (including death in the line of duty), any unvested restricted shares shall be deemed to have satisfied all vesting conditions as of the effective date of separation or the date of death.

3. Employee Eligibility and Maximum Subscribable Shares

(1) Eligible employees are those employed by the Company and its domestic or overseas subsidiaries or affiliates who meet specified performance criteria. The actual list of eligible employees and the number of shares each may subscribe shall be determined by the Chairperson after taking into account factors such as length of service, job grade, work performance, overall contribution, special merit, and other relevant management considerations. For employees with managerial status, the matter must first be submitted to the Compensation Committee for approval; for non-managerial employees, it must first be submitted to the Audit Committee for approval — both before final approval by the Board of Directors.

(2) The cumulative number of shares that may be subscribed by a single employee under employee stock warrants issued pursuant to Article 56-1, Paragraph 1 of the Regulations Governing the Offering and Issuance of Securities by Issuers, plus the cumulative number of restricted shares received by the same employee, may not exceed three-thousandths (3/1000) of the Company's total issued shares. Furthermore, such aggregate amount, when combined with shares that may be subscribed under employee stock warrants issued pursuant to Article 56, Paragraph 1 of the same Regulations, may not exceed 1% of the Company's total issued shares. Exceptions apply if approved by the competent authority of the relevant industry.

4. Purpose of This Restricted Stock Award Plan

The purpose is to attract and retain professional talent, foster employee commitment and loyalty, achieve the Company's operational goals and ESG objectives, and create value for the Company and its shareholders.

5. Potential Expense Recognition, EPS Dilution, and Impact on Shareholders' Equity

(1) Estimated Expense: The maximum number of restricted shares to be issued is 5,000,000, at NT$10 per share. Assuming all vesting conditions are met and based on the closing price of NT$51.4 per share on March 11, 2026, the total estimated expense to be recognized is NT$207,000 thousand, to be recognized over the vesting period as follows: NT$17,250 thousand (2026, based on approximately 2 months); NT$103,500 thousand (2027); and NT$86,250 thousand (2028, based on approximately 10 months).

(2) EPS Dilution: As of March 10, 2026, the total number of issued shares was 307,536,533. The proposed restricted shares represent approximately 1.63% of total issued shares. The estimated EPS dilution is approximately: NT$0.06 per share (2026, based on approximately 2 months); NT$0.34 per share (2027); and NT$0.28 per share (2028, based on approximately 10 months).

(3) Other Impact on Shareholders' Equity: No material adverse impact on shareholders' equity is anticipated.

【3】Submitted for shareholders' discussion and resolution.

Resolution:

Proposal No. 3 (Submitted by the Board of Directors)

Subject: Proposal to Release Newly Elected Directors from Non-Competition Restrictions

Description:

【1】Pursuant to Article 209 of the Company Act: 'A director who, on his or her own behalf or on behalf of another person, engages in any business activity that falls within the scope of the Company's business shall explain to the shareholders' meeting the material particulars of such activity and obtain the shareholders' approval.'

【2】In order to leverage the expertise and relevant experience of the Company's directors, it is proposed that the shareholders approve the release of the newly elected directors from non-competition restrictions. The list of directors proposed for such release is provided in Annex 9. (Please refer to page 38 of this handbook.)

【3】Submitted for shareholders' discussion and resolution.

Resolution:

Section VII — Miscellaneous Motions

Section VIII — Adjournment

Annex 1 — 2025 Annual Business Report

I. Business Plan Implementation Results

Unit: NT$ Thousand; EPS in NT$ per share

Item	FY 2024	FY 2025	Change (%)
Net Operating Revenue	9,531,011	10,848,977	+14%
Operating Costs	7,822,192	8,780,458	+12%
Operating Profit (Loss)	773,807	914,578	+18%
Non-Operating Income and Expenses	76,847	24,758	-68%
Net Income After Tax	711,214	753,973	+6%
Earnings Per Share (After Tax)	NT$2.36	NT$2.47	+5%

The Company's net operating revenue for 2025 was NT$10,848,977 thousand, an increase of NT$1,317,966 thousand (approximately 14%) compared to NT$9,531,011 thousand in 2024. Net income after tax for 2025 was NT$753,973 thousand, an increase of NT$42,759 thousand (approximately 6%) compared to NT$711,214 thousand in 2024.

II. Financial Position and Profitability Analysis

<table>
<tr><th colspan="2">Item</th><th>FY 2024</th><th>FY 2025</th></tr>
<tr><td rowspan="2">Financial Structure (%)</td><td>Debt-to-Total-Assets Ratio</td><td>45.98</td><td>51.87</td></tr>
<tr><td>Long-Term Capital to Property, Plant & Equipment Ratio</td><td>238.43</td><td>232.17</td></tr>
<tr><td rowspan="3">Debt Servicing Capacity (%)</td><td>Current Ratio</td><td>157.36</td><td>169.99</td></tr>
<tr><td>Quick Ratio</td><td>128.14</td><td>143.79</td></tr>
<tr><td>Interest Coverage Ratio (times)</td><td>11.94</td><td>11.05</td></tr>
<tr><td rowspan="4">Profitability (%)</td><td>Return on Assets</td><td>6.71</td><td>5.85</td></tr>
<tr><td>Return on Equity</td><td>12.05</td><td>10.47</td></tr>
<tr><td>Net Profit Margin</td><td>7.46</td><td>6.95</td></tr>
<tr><td>Earnings Per Share (NT$)</td><td>2.36</td><td>2.47</td></tr>
</table>

III. Research and Development

The Company's integrated modules adhere to the principles of quality first, operational efficiency, and global logistics services in order to maintain competitiveness. From design and production to integration and assembly, the Company emphasizes end-to-end solutions to reduce clients' supplier management costs. The Company is also actively investing in the research, development, and manufacturing of thermal management products, with the objective of achieving competitive advantages and delivering value-added services.

Technology or product developed successfully:

(1)Production processes which meet the requirements of environmental protection

(2)Development and integration of thermal modules

(3)Development of Touch IME modules

(4)Multi-functional keypad module combining optical/electronic technology/metal shrapnel, flexible circuit printed board applications

(5)Keypad module with energy-saving optical design

(6)Bluetooth tire pressure detector module

(7)Automotive component module development

(8)Development of Multi-layer FPCs

(9)Development of extra fine FPCs

(10)Development of double-sided COF boards

(11)Development of fiber-optic communication FPCs

(12)Development of FPC substrates

(13)Development of FPCs which meet the requirements of environmental protection

(14)Development of FPCs for bezel-less monitor applications

(15)Development of high-speed signal FPCs

(16)CCM & OLED flex-rigid PCB project

(17)Development of heat sink (TGP) FPCs

(18)Development of Mini LED projects

Chairman:	Managerial officer:	Chief Accounting Officer:
Huang Chiu Yung	Tseng Kung-Sheng	Cheng Ching-Yi

Annex 2 — 2025 Audit Committee Review Report

The Company’s Board of Directors has prepared the financial statements for the year 2025. Deloitte & Touche has audited the said financial statements and issued an audit report thereon.

The aforementioned business report, financial statements, and earnings distribution proposal have been reviewed by the Audit Committee and are considered to be in compliance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

Please refer to the foregoing for your review.

To：

2026 Regular Shareholders’ Meeting of ICHIA TECHNOLOGIES, INC.

Audit Committee convener: Huang Chin-Ming

March 11, 2026

Annex 3 —2025 Director Remuneration Policy, Individual Remuneration Details and Amounts

I.The Company's director remuneration policy, the procedure for determining remuneration, and the association with the operating performance and future risks are as follows:

(i)Policies, standards and portfolios for the payment of remuneration

The remuneration to directors is set aside in accordance with the Company’s Articles of Incorporation: The Company shall set aside not more than 3% of its annual net profits before tax before employees' and directors' remuneration as directors' remuneration. The measurements of the performance evaluation of individual directors included (1) understanding of the goals and missions of the Company; (2) awareness of director's duties: (3) involvement in the operations of the Company; (4) internal relationship management and communication; (5) professionalism and continuing education of directors; and (6) internal control.

The remuneration to managerial officers is set aside in accordance with the Company’s Articles of Incorporation: The Company shall set aside not less than 1% of the annual net profits before tax for the current period prior to deduction of employees' and directors' remuneration as the remuneration to employees. The performance evaluation consists of three parts: (1) the responsibilities of each managerial officer, (2) the achievement of the performance targets for the year, and (3) the contribution to the Company.

The portfolio of the remuneration shall be determined in accordance with the organizational charter of the Remuneration Committee, including cash remuneration, stock options, bonus shares, retirement benefits or severance pay, various allowances and other substantive incentive measures.

(ii)Remuneration determination procedure

The performance of the Company's directors and managerial officers is linked to the Company's operating performance indicators. Their remuneration and individual performance are evaluated and reviewed annually by the Remuneration Committee and the Board of Directors. The performance self-evaluation results of the Board of Directors, Board members and functional committees in 2025 were “excellent” or above, indicating an overall outstanding operation of the units. According to the results of the managerial performance review in 2025, all managerial officers' performance have met or exceeded the preset targets. The above evaluation takes into account an individual's performance achievement rate and contribution to the Company, as well as the overall operational performance of the Company, future risks and development trends in the industry, as well as the review of the remuneration system in a timely manner depending on the actual operating conditions and relevant laws and regulations, in order to provide reasonable remuneration. The 2025 remuneration to directors and managerial officers is submitted to the Remuneration Committee for review after the performance evaluation, and then to the Board of Directors for resolution.

(iii)Association with the operating performance and future risks

The Company’s remuneration policy, payment standard and review of the system are determined in consideration of the overall business status of the Company, and the payment standard is approved depending on the performance achievement rate and the contribution in order to improve the performance of the Board of Directors and the entire team. The remuneration standards of other companies in the industry are also taken into account to ensure the remuneration to the management of the Company is competitive and thus retain outstanding management talents.

The key decisions of the Company's management are made after a balanced consideration of various risk factors. The performance of the relevant decisions is reflected in the Company's profitability. The management's compensation is related to the performance of risk control.

The remunerations paid to directors, general managers, and deputy general managers by the Company and its subsidiaries include long-term rewards, which may be paid in the form of cash, shares, or stock options, and are not paid in full in the current year of earnings. The actual value is related to the stock price in the future, that is, it shares the future operating risks with the Company.

II. The remuneration to individual directors and the amount are stated in the table below:

Unit: NTD thousand

Position	Name	Remuneration to directors								A, B, C and D as a % of the net profits after tax	
		Base Compensation (A)		Severance and Pension (B)		Remuneration to directors (C)		Business execution fee (D)			
		The Company	All companies are included into the financial statement.	The Company	All companies are included into the financial statement.	The Company	All companies are included into the financial statement.	The Company	All companies are included into the financial statement.	The Company	All companies are included into the financial statement.
Chairman	Huang Chiu-Yung	0	0	0	0	3,600	3,600	80	80	3,680 0.49%	3,680 0.49%
Vice Chairman	Huang Li-Lin	0	0	0	0	2,000	2,000	80	80	2,080 0.28%	2,080 0.28%
Director	Tseng Kung-Sheng	0	0	0	0	2,000	2,000	80	80	2,080 0.28%	2,080 0.28%
Director	Huang Tzu-Cheng	0	0	0	0	1,200	1,200	80	80	1,280 0.17%	1,280 0.17%
Independent director	Chen Tai-Jan	600	600	0	0	400	400	80	80	1,080 0.14%	1,080 0.14%
Independent director	Huang Chin-Ming	600	600	0	0	400	400	80	80	1,080 0.14%	1,080 0.14%
Independent director	Hsu Wan-Lung	600	600	0	0	400	400	80	80	1,080 0.14%	1,080 0.14%

Position	Name	Remuneration for employees with concurrent positions								A, B, C, D, E, F and G as a % of the net profits after tax		Remuneration from reinvested enterprises outside subsidiaries or from the parent company
		Salary, bonus, allowance (E)		Severance and Pension (F)		Remuneration to employees (G) *						
		The Company	All companies are included into the financial statement.	The Company	All companies are included into the financial statement.	The Company		All companies are included into the financial statement.		The Company	All companies are included into the financial statement.	
						Cash dividends	Stock dividends	Cash dividends	Stock dividends			
Chairman	Huang Chiu-Yung	21,425	21,425	0	0	0	0	0	0	25,105 3.33%	25,105 3.33%	0
Vice Chairman	Huang Li-Lin	76	76	0	0	0	0	0	0	2,156 0.29%	2,156 0.29%	0
Director	Tseng Kung-Sheng	26,064	29,064	108	108	0	0	0	0	28,252 3.57%	31,252 4.14%	0
Director	Huang Tzu-Cheng	0	0	0	0	0	0	0	0	1,280 0.17%	1,280 0.17%	0
Independent director	Chen Tai-Jan	0	0	0	0	0	0	0	0	1,080 0.14%	1,080 0.14%	0
Independent director	Huang Chin-Ming	0	0	0	0	0	0	0	0	1,080 0.14%	1,080 0.14%	0
Independent director	Hsu Wan-Lung	0	0	0	0	0	0	0	0	1,080 0.14%	1,080 0.14%	0

Annex 4 —2025 CPA Audit Report, Separate Financial Statements and Consolidated Financial Statements

Independent Auditor's Report

To the Board of Directors and Shareholders of ICHIA TECHNOLOGIES, INC.:

Audit opinions

We have audited the accompanying consolidated balance sheet of ICHIA TECHNOLOGIES INC. and subsidiaries as of December 31, 2025 and 2024, and the related consolidated comprehensive income statements, consolidated statement of changes in equity, consolidated cash flow statements, and notes to the consolidated financial statements (including significant accounting policies) for the years then ended.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of ICHIA TECHNOLOGIES INC. and subsidiaries as of December 31, 2025 and 2024, and its consolidated financial performance and cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of regulations governing the preparation of financial statements by securities issuers and International Financial Reporting Standards, International Accounting Standards, and Interpretations issued by the Financial Supervisory Commission.

Basis for opinions

We conclude our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and Auditing Standards. Our responsibilities under those standards are further described in the responsibilities of auditors for the audit of the consolidated financial statements. We are independent of ICHIA TECHNOLOGIES INC. and subsidiaries in accordance with the Code of Professional Ethics for Certified Public Accountants, and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 2025 consolidated financial statements of ICHIA TECHNOLOGIES INC. and subsidiaries. These matters were addressed in the content of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide separate opinions on those matters.

Key audit matters of the 2025 consolidated financial statements of ICHIA TECHNOLOGIES INC. and subsidiaries were as follows:

<u>Authenticity of revenues recognized from sales to specific customers</u>

ICHIA TECHNOLOGIES INC. and subsidiaries manufacture a wide range of flexible printed circuit boards and mechanism integrated components (MVI) for the automotive and consumer electronics markets. The sales revenue is a major indicator for the management to evaluate the sales performance. Since the sales revenue from major customers occupies a substantial percentage of the overall sales revenues, the authenticity of the sales revenues recognized from sales to major customers with more significant changes in the increase and proportion of the sales revenue is included as key audit matters in this year's consolidated financial statements.

We have also performed the following major audit procedures with respect to the above key audit matters:

1. Understand and test the effectiveness of the design and implementation of the internal control system related to revenue recognition.
2. Conduct random inspection of the sales revenue from major customers and check relevant certificates and documents to make sure of the authenticity of the recognition.
3. Obtain details of sales returns subsequent to the reporting period, perform sample tests on the relevant supporting documents, and assess the reasonableness of the reasons for such returns.

Other Matters

We have also audited the stand-alone financial statements of ICHIA TECHNOLOGIES INC. as of and for the year ended December 31, 2025 and 2024 on which we have issued an unqualified opinion.

Responsibilities of Management and Those in Charge of Governance of the Consolidated Financial Statements

The responsibility of management is to prepare fairly presented consolidated financial statements in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards interpretations, and announcements of interpretations recognized and published by the Financial Supervisory Commission and maintain necessary internal control related to the preparation of consolidation of financial statements in order to ensure material misstatement caused by fraud or error does not exist in the consolidated financial statements.

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

Those in charge of governance (including the Auditing Committee) are responsible for overseeing the reporting process of the financial statements of ICHIA TECHNOLOGIES INC. and subsidiaries.

Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with accounting standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error. Misstatements are considered material, individually or in aggregate, if 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 auditing standards, we exercise professional judgment and 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 countermeasures for assessed risks; and obtain evidence that is sufficient and appropriate to provide a basis of audit 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 internal control effective in ICHIA TECHNOLOGIES INC. and subsidiaries.
3. Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude the appropriateness of the use of the going concern basis of accounting by the management, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ICHIA TECHNOLOGIES INC. and subsidiaries 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 consolidated financial statements or, if such disclosure is inappropriate, 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 ICHIA TECHNOLOGIES INC. and subsidiaries to cease as a going concern.
5. Evaluate the overall presentation, structure, and content of the consolidated financial statements (including related notes), whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information or the entities or business activities of the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the audit of the Group. 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 in charge of governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to affect on our independence, and other matters (including related protective measures).

From the matters communicated with those in charge of governance, we determine those matters that were of most significance in the audit of the 2025 consolidated financial statements of ICHIA TECHNOLOGIES INC. and its subsidiaries 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.

Deloitte Touche Tohmatsu Limited

CPA Steven Hsieh

CPA Shu-Lin Liu

Financial Supervisory Commission approval document
Jin-Guan-Zheng-Shen-Zi No. 1000028068

Financial Supervisory Commission approval document
Jin-Guan-Zheng-Shen-Zi No. 1050024633

March 11, 2026

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Balance Sheet

December 31, 2025 and 2024

Unit: NT$ Thousand

Code	Assets	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current asset				
1100	Cash and cash equivalents (Notes 4 and 6)	$ 2,711,646	18	$ 1,824,716	14
1110	Financial assets measured at fair value through profit or loss – current (Notes 4 and 7)	30,908	-	40,107	-
1136	Financial assets measured at amortized cost – current (Notes 4, Notes 8 and 30)	314,300	2	393,420	3
1170	Accounts receivable - net (Notes 4 and 9)	4,306,874	28	4,014,508	31
1220	Current income tax assets (Note 4 and 24)	36,274	-	-	-
130X	Inventory (Notes 4 and 10)	1,267,441	8	1,356,017	11
1470	Other current assets (Note 15)	304,864	2	290,396	2
11XX	Total current assets	8,972,307	58	7,919,164	61
	Noncurrent assets				
1535	Financial assets measured at amortized cost – non-current (Notes 4, 8 and 30)	1,127,494	7	1,060,336	8
1600	Property, plant and equipment (Notes 4 and 12)	4,062,572	26	2,939,554	23
1755	Right-of-use assets (Notes 13)	304,708	2	295,579	2
1760	Investment property (Note 14 and 30)	293,283	2	380,061	3
1840	Deferred income tax assets (Notes 4 and 24)	101,888	1	115,516	1
1915	Prepaid equipment (Note 31)	417,747	3	169,813	2
1975	Net defined benefit assets -non-current (Notes 4 and 20)	30,444	-	27,619	-
1990	Other non-current assets (Note 15)	80,502	1	39,823	-
15XX	Total non-current assets	6,418,638	42	5,028,301	39
1XXX	Total assets	$ 15,390,945	100	$ 12,947,465	100

Code	Liabilities and equity	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities				
2100	Short-term loans (Notes 4 and 16)	$ 1,938,774	13	$ 2,108,844	16
2120	Financial liabilities measured at fair value through profit or loss – current (Notes 4 and 7)	2,900	-	29,064	-
2130	Contract liabilities – current (Note 22)	11,500	-	1,092	-
2170	Accounts payable – non-related parties (Note 18)	2,369,547	15	2,342,831	18
2200	Other payables (Note 19)	313,256	2	372,894	3
2230	Income tax liabilities in current period (Notes 4 and 24)	55,339	-	67,724	1
2280	Lease liabilities - current (Notes 4 and 13)	2,746	-	101,256	1
2320	Long-term liabilities due within one year or one operating cycle (Notes 4 and 16)	555,810	4	-	-
2399	Other current liabilities (Note 19)	28,129	-	8,763	-
21XX	Total current liabilities	5,278,001	34	5,032,468	39
	Non-current liabilities				
2530	Bonds payable (Notes 4 and 17)	937,442	6	-	-
2541	Long-term loans (Notes 4 and 16)	1,743,992	12	700,000	5
2542	Long-term notes payable (Note 16)	-	-	199,801	2
2570	Deferred income tax liabilities (Notes 4 and 24)	9,711	-	7,661	-
2580	Lease liabilities non-current (Notes 4 and 13)	2,491	-	635	-
2645	Guarantee deposits received	12,359	-	12,487	-
25XX	Total non-current liabilities	2,705,995	18	920,584	7
2XXX	Total liabilities	7,983,996	52	5,953,052	46
	Equity (Note 21)				
3110	Common stock	3,075,366	20	3,075,366	24
3200	Capital surplus	2,312,152	15	2,151,717	17
	Retained earnings				
3310	Legal reserve	761,993	5	690,572	5
3320	Special reserve	8,320	-	320,345	3
3350	Undistributed earnings	1,218,543	8	828,700	6
3300	Total retained earnings	1,988,856	13	1,839,617	14
3490	Other equities	30,575	-	(8,320)	-
3500	Treasury stock	-	-	(63,967)	(1)
3XXX	Total equity	7,406,949	48	6,994,413	54
	Total liabilities and equity	$ 15,390,945	100	$ 12,947,465	100

The attached notes are part of the consolidated financial statements.

Chairman: Huang Chiu-Yung　　Manager: Tseng Kung-Sheng　　Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Comprehensive Income Statement

January 1 to December 31, 2025 and 2024

Unit: NTD thousands; earnings per share: NTD dollar

		2025		2024	
Code		Amount	%	Amount	%
4000	Operating revenue (Notes 4 and 22)	$ 10,848,977	100	$ 9,531,011	100
5000	Operating cost (Notes 4, 10 and 23)	(8,780,458)	(81)	(7,822,192)	(82)
5900	Operating gross profits	2,068,519	19	1,708,819	18
	Operating expenses (Note 23)				
6100	Promotional expenses	286,487	3	234,123	3
6200	Administrative expenses	489,998	4	380,525	4
6300	R&D expenses	360,696	3	317,895	3
6450	Expected credit impairment loss	16,760	-	2,469	-
6000	Total operating expenses	1,153,941	10	935,012	10
6900	Operating income	914,578	9	773,807	8
	Non-operating incomes and expenses (Notes 23)				
7100	Interest incomes	63,016	-	73,743	1
7010	Other incomes	67,123	1	80,222	1
7020	Other gains and losses	(11,959)	-	660	-
7050	Financial costs	(93,422)	(1)	(77,778)	(1)
7000	Total non-operating incomes and expenses	24,758	-	76,847	1
7900	Net profits before tax	939,336	9	850,654	9
7950	Income tax expenses (Notes 4 and 24)	(185,363)	(2)	(139,440)	(1)
8200	Net profits for the year	753,973	7	711,214	8

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Code		2025 Amount	2025 %	2024 Amount	2024 %
	Other comprehensive income				
8310	Titles not reclassified as profit or loss				
8311	Remeasurement of defined benefit plan (Note 20)	$ 2,411	-	$ 2,993	-
8360	Titles likely to be reclassified to profit or loss subsequently				
8361	Exchange differences in the financial statement translation of foreign operations	38,895	-	312,025	3
8300	Other comprehensive income in the year (net after tax)	41,306	-	315,018	3
8500	Total comprehensive income in the year	$ 795,279	7	$ 1,026,232	11
	Earnings per share (Note 25)				
9710	Basic	$ 2.47		$ 2.36	
9810	Diluted	$ 2.32		$ 2.35	

The attached notes are part of the consolidated financial statements.

Chairman: Huang Chiu-Yung

Manager: Tseng Kung-Sheng

Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Statement of Changes in Equity

January 1 to December 31, 2025 and 2024

Unit: NT$ Thousand

Code		Common stock			Retained earnings			Other equity items			
		Number of shares (thousand shares)	Amount	Capital surplus	Legal reserve	Special reserve	Undistributed earnings	Exchange differences in the financial statement translation of foreign operations	Gain/loss on valuation of financial assets measured at fair value through other comprehensive income	Treasury stock	Total equity
A1	Balance as of January 1, 2024	307,536	$ 3,075,366	$ 2,086,436	$ 643,458	$ 208,624	$ 633,415	($ 308,345)	($ 12,000)	($ 120,422)	$ 6,206,532
	Allocation and distribution of earnings in 2023										
B1	Legal reserve	-	-	-	47,114	-	(47,114)	-	-	-	-
B3	Earnings set aside as a special reserve	-	-	-	-	111,721	(111,721)	-	-	-	-
B5	Cash dividend for shareholders	-	-	-	-	-	(360,087)	-	-	-	(360,087)
L3	Transfer of treasury stock to employees	-	-	(169)	-	-	-	-	-	56,455	56,286
N1	Share-based payment	-	-	65,450	-	-	-	-	-	-	65,450
D1	Net profit in 2024	-	-	-	-	-	711,214	-	-	-	711,214
D3	Other comprehensive income after tax in 2024	-	-	-	-	-	2,993	312,025	-	-	315,018
D5	Total comprehensive income in 2024	-	-	-	-	-	714,207	312,025	-	-	1,026,232
Z1	Balance as of December 31, 2024	307,536	3,075,366	2,151,717	690,572	320,345	828,700	3,680	(12,000)	(63,967)	6,994,413
	Allocation and distribution of earnings in 2024										
B1	Legal reserve	-	-	-	71,421	-	(71,421)	-	-	-	-
B17	Reversal of special reserve	-	-	-	-	(312,025)	312,025	-	-	-	-
B5	Cash dividend for shareholders	-	-	-	-	-	(607,145)	-	-	-	(607,145)
C5	Equity component recognized on issuance of convertible bonds	-	-	76,125	-	-	-	-	-	-	76,125
L3	Transfer of treasury stock to employees	-	-	(192)	-	-	-	-	-	63,967	63,775
N1	Share-based payment	-	-	84,502	-	-	-	-	-	-	84,502
D1	Net profit in 2025	-	-	-	-	-	753,973	-	-	-	753,973
D3	Other comprehensive income after tax in 2025	-	-	-	-	-	2,411	38,895	-	-	41,306
D5	Total comprehensive income in 2025	-	-	-	-	-	756,384	38,895	-	-	795,279
Z1	Balance as of December 31, 2025	307,536	$ 3,075,366	$ 2,312,152	$ 761,993	$ 8,320	$ 1,218,543	$ 42,575	($ 12,000)	$ -	$ 7,406,949

The attached notes are part of the consolidated financial statements.

Chairman: Huang Chiu-Yung | Manager: Tseng Kung-Sheng | Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Cash Flow Statement

January 1 to December 31, 2025 and 2024

Unit: NT$ Thousand

Code		2025	2024
	Cash flow from operating activities		
A10000	Profit before tax in the year	$ 939,336	$ 850,654
A20010	Profit and loss items		
A20300	Expected credit impairment loss	16,760	2,469
A20100	Depreciation expense	337,162	333,900
A20400	Net loss (gain) on financial assets/liabilities at fair value through profit or loss	(17,478)	34,861
A20900	Financial costs	93,422	77,778
A21200	Interest incomes	(63,016)	(73,743)
A21900	Compensation cost of employee share options	84,502	65,450
A23800	Inventory devaluation and gain from price recovery	(46,194)	(10,143)
A22500	Gain on disposal of property, plant and equipment	(6,554)	(5,378)
A23700	Impairment reversal profit of property, plant and equipment	-	(1,607)
A30000	Net changes in operating assets and liabilities		
A31130	Notes and accounts receivable	(308,534)	(715,513)
A31200	Inventories	138,528	(259,422)
A31240	Other current assets	6,906	(100,912)
A31990	Other operating assets	(414)	(252)
A32125	Contract liabilities	10,408	(5,582)
A32150	Accounts payable	26,716	435,545
A32180	Other payables	(43,724)	31,285
A32230	Other current liabilities	19,366	(3,176)
A33000	Cash generated from operations	1,187,192	656,214
A33100	Interest received	41,642	22,637
A33300	Interest paid	(107,086)	(59,559)
A33500	Income tax paid	(218,344)	(137,064)
AAAA	Net cash inflow from operating activities	903,404	482,228
	Cash flows from investment activities		
B00040	Acquisition of financial assets measured at amortized cost	(93,867)	(845,870)
B00050	Disposal of financial assets measured at amortized cost	85,196	29,422
B00100	Acquisition of financial assets measured at fair value through profit and loss	(20,000)	(120,000)

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Code		2025	2024
B00200	Disposal of financial assets measured at fair value through profit or loss	$ 19,149	$ 118,735
B02700	Purchase of property, plants, and equipment	(974,157)	(641,645)
B02800	Disposal of property, plant, and equipment	28,171	59,746
B03700	Increase in refundable deposit	(27,377)	(1,012)
B03800	Decrease in refundable deposit	3,770	159
B05350	Acquisition of right-of-use assets	-	(82,997)
B06800	Increase in other non-current assets	(16,083)	(601)
B07100	Increase in prepayments for equipment	(586,492)	(258,344)
BBBB	Net cash outflow from investment	(1,581,690)	(1,742,407)
	Cash flow from financing activities		
C00100	Increase in short-term loans	9,019,146	8,689,025
C00200	Decrease in short-term loans	(9,166,548)	(7,510,673)
C01200	Issuance of convertible bonds	1,020,000	-
C01600	Borrowing of long-term loans	1,400,000	700,000
C01700	Repayment of long-term loans	-	(504,629)
C01800	Increase in long-term note payables	200,000	200,000
C01900	Decrease in long-term note payables	(199,801)	(199,799)
C03000	Collection of guarantee deposits received	728	1,143
C03100	Refund of guarantee deposits received	(694)	(355)
C04020	Repayment of principal for lease liabilities	(105,309)	(2,650)
C04500	Distribution of cash dividends	(607,145)	(360,087)
C04900	Payment of treasury stock trading costs	(192)	(169)
C05000	Transfer of treasury stock to employees	63,967	56,455
C09900	Payment of debt issuance costs	(4,981)	-
CCCC	Net cash inflow from financing activities	1,619,171	1,068,261
DDDD	Effect of changes in the exchange rate on cash and cash equivalents	(53,955)	214,339
EEEE	Net increase in cash and cash equivalents	886,930	22,421
E00100	Balance of cash and cash equivalents - beginning of the year	1,824,716	1,802,295
E00200	Balance of cash and cash equivalents - end of year	$ 2,711,646	$ 1,824,716

The attached notes are part of the consolidated financial statements.

Chairman: Huang Chiu-Yung Manager: Tseng Kung-Sheng Accounting officer: Cheng Ching-Yi

Independent Auditor's Report

To the Board of Directors and Shareholders of ICHIA TECHNOLOGIES INC.:

Audit opinions

We have audited the accompanying standalone balance sheets of ICHIA TECHNOLOGIES, INC. as of December 31, 2025 and 2024, and the standalone statements of comprehensive income, changes in equity, cash flows, and the notes to the standalone financial statements (including significant accounting policies) for the years then ended.

In our opinion, the stand-alone financial statements referred to above present fairly, in all material respects, the stand-alone financial position of ICHIA TECHNOLOGIES INC. as of December 31, 2025 and 2024, and its standalone financial performance and cash flows for the years ended December 31 2025 and 2024, in conformity with the requirements of regulations governing the preparation of financial statements by securities issuers.

Basis for opinions

We conclude our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and Auditing Standards. Our responsibilities under those standards are further described in the responsibilities of auditors for the audit of the stand-alone financial statements. We are independent of ICHIA TECHNOLOGIES INC. in accordance with the Code of Professional Ethics for Certified Public Accountants, and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 2025 standalone financial statements of ICHIA TECHNOLOGIES INC. These matters were addressed in the content of our audit of the stand-alone financial statements as a whole, and in forming our opinion thereon, and we do not provide separate opinions on those matters.

Key audit matters of the 2025 standalone financial statements of ICHIA TECHNOLOGIES INC. were as follows:

<u>Authenticity of revenues recognized from sales to specific customers</u>

ICHIA TECHNOLOGIES INC. manufactures a wide range of flexible printed circuit boards and mechanism integrated components (MVI) for the automotive and consumer electronics markets. The sales revenue is a major indicator for the management to evaluate the sales performance. Since the sales revenue from major customers occupies a substantial percentage of the overall sales revenues, the authenticity of the sales revenues recognized from sales to major customers with more significant changes in the increase and proportion of the sales revenue is included as key audit matters in this year's stand-alone financial statements.

We have also performed the following major audit procedures with respect to the above key audit matters:

1. Understand and test the effectiveness of the design and implementation of the internal control system related to revenue recognition.
2. Conduct random inspection of the sales revenue from major customers and check relevant certificates and documents to make sure of the authenticity of the recognition.

3. Obtain details of sales returns subsequent to the reporting period, perform sample tests on the relevant supporting documents, and assess the reasonableness of the reasons for such returns.

Responsibilities of management and those in charge with governance of the stand-alone financial statements

The management is responsible for the preparation and fair presentation of the stand-alone financial statements in accordance with the Regulations Governing the Preparation of Financial Statements by Securities Issuers, and for such internal control as the management determines is necessary to enable the preparation of the stand-alone financial statements to be free from material misstatement whether due to fraud or error.

In preparing the stand-alone financial statements, the management is also responsible for assessing the ability of ICHIA TECHNOLOGIES INC. as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting. Unless the management either intends to liquidate ICHIA TECHNOLOGIES INC. or to cease operations, or has no other realistic alternative but to do so.

Those in charge of governance (including the Auditing Committee) are responsible for overseeing the reporting process of the financial statements of ICHIA TECHNOLOGIES INC.

Auditor's responsibilities for the audit of the stand-alone financial statements

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

As part of an audit in accordance with auditing standards, we exercise professional judgment and skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the stand-alone financial statements, whether due to fraud or error; design, and perform countermeasures for assessed risks; and obtain evidence that is sufficient and appropriate to provide a basis of audit 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 internal control effective in ICHIA TECHNOLOGIES INC.
3. Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude the appropriateness of the use of the going concern basis of accounting by the management, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ICHIA TECHNOLOGIES INC. 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 stand-alone financial statements or, if such disclosure is inappropriate, 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 ICHIA TECHNOLOGIES INC. to cease as a going concern.

5. Evaluate the overall presentation, structure, and content of the stand-alone financial statements, including related notes, and whether the stand-alone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information or the entities or business activities of ICHIA TECHNOLOGIES INC. to express an opinion on the stand-alone financial statements. We are responsible for the direction, supervision, and performance of the audit of ICHIA TECHNOLOGIES INC. 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 in charge of governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to affect on our independence, and other matters (including related protective measures).

From the matters communicated with those in charge of governance, we determine those matters that were of most significance in the audit of the 2025 standalone financial statements of ICHIA TECHNOLOGIES INC. 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.

Deloitte Touche Tohmatsu Limited

CPA Steven Hsieh	CPA Shu-Lin Liu
Financial Supervisory Commission approval document Jin-Guan-Zheng-Shen-Zi No. 1000028068	Financial Supervisory Commission approval document Jin-Guan-Zheng-Shen-Zi No. 1050024633

March 11, 2026

ICHIA TECHNOLOGIES INC.

Stand-alone Balance Sheet

December 31, 2025 and 2024

Unit: NT$ Thousand

Code	Assets	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current asset				
1100	Cash and cash equivalents (Notes 4 and 6)	$ 1,290,517	9	$ 882,600	7
1110	Financial assets measured at fair value through profit or loss – current (Notes 4 and 7)	23,150	-	40,107	1
1170	Accounts receivable - non-related parties (Note 4 and 9)	2,808,159	19	2,659,395	22
1180	Accounts receivable - non-related parties (Notes 4, 9 and 29)	59,270	-	-	-
1210	Other receivables – related party (Note 29)	7,922	-	13,160	-
130X	Inventory (Notes 4 and 10)	165,483	1	124,073	1
1470	Other current assets (Note 15)	28,342	-	26,799	-
11XX	Total current assets	4,382,843	29	3,746,134	31
	Noncurrent assets				
1535	Financial assets measured at amortized cost – non-current (Notes 4 and 8)	99,024	1	102,564	1
1550	Investment accounted for under the equity method (Notes 4 and 11)	9,884,022	65	7,636,921	62
1600	Property, plant and equipment (Notes 4 and 12)	407,918	3	427,664	4
1755	Right-of-use assets (Notes 4 and 13)	5,175	-	2,791	-
1760	Investment property (Notes 4 and 14)	293,283	2	296,922	2
1840	Deferred income tax assets (Notes 4 and 24)	22,715	-	20,734	-
1975	Net defined benefit assets -non-current (Notes 4 and 20)	30,444	-	27,619	-
1990	Other non-current assets (Note 15)	23,753	-	17,806	-
15XX	Total non-current assets	10,766,334	71	8,533,021	69
1XXX	Total assets	$ 15,149,177	100	$ 12,279,155	100
Code	Liabilities and equity				
	Current liabilities				
2100	Short-term loans (Notes 4 and 16)	$ 550,000	4	$ 950,000	8
2120	Financial liabilities measured at fair value through profit or loss – current (Notes 4 and 7)	2,900	-	-	-
2130	Contract liabilities – current (Note 22)	10,955	-	-	-
2170	Accounts payable – non-related parties (Note 18)	99,817	1	113,726	1
2180	Accounts payable –-related parties (Notes 18 and 29)	3,106,163	20	2,578,754	21
2200	Other payables (Note 19)	104,201	1	93,474	1
2220	Other payables – related party (Note 29)	543,739	3	567,180	4
2230	Income tax liabilities in current period (Note 24)	38,425	-	31,245	-
2280	Lease liabilities - current (Notes 4 and 13)	2,746	-	2,197	-
2320	Long-term liabilities due within one year (Notes 4 and 16)	555,810	4	-	-
2399	Other current liabilities (Note 19)	2,371	-	4,228	-
21XX	Total current liabilities	5,017,127	33	4,340,804	35
	Non-current liabilities				
2530	Bonds payable (Notes 4 and 17)	937,442	6	-	-
2541	Long-term loans (Notes 4 and 16)	1,743,992	12	700,000	6
2542	Long-term notes payable (Note 16)	-	-	199,801	2
2580	Lease liabilities non-current (Notes 4 and 13)	2,491	-	635	-
2670	Other non-current liabilities (Note 19)	41,176	-	43,502	-
25XX	Total non-current liabilities	2,725,101	18	943,938	8
2XXX	Total liabilities	7,742,228	51	5,284,742	43
	Equity (Note 21)				
3110	Common stock	3,075,366	21	3,075,366	25
3200	Capital surplus	2,312,152	15	2,151,717	18
	Retained earnings				
3310	Legal reserve	761,993	5	690,572	6
3320	Special reserve	8,320	-	320,345	2
3350	Undistributed earnings	1,218,543	8	828,700	7
3300	Total retained earnings	1,988,856	13	1,839,617	15
3490	Other equities	30,575	-	(8,320)	-
3500	Treasury stock	-	-	(63,967)	(1)
3XXX	Total equity	7,406,949	49	6,994,413	57
	Total liabilities and equity	$ 15,149,177	100	$ 12,279,155	100

The attached notes are part of the stand-alone financial statements.

Chairman: Huang Chiu-Yung   Manager: Tseng Kung-Sheng   Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC.

Stand-alone Comprehensive Income Statement

January 1 to December 31, 2025 and 2024

Unit: NTD thousands; earnings per share: NTD dollar

		2025		2024	
Code		Amount	%	Amount	%
4000	Operating revenue (Notes 4, 22 and 29)	$ 7,312,737	100	$ 6,301,469	100
5000	Operating cost (Note 4, 10, 23 and 29)	6,719,354	92	5,901,867	93
5900	Operating gross profits	593,383	8	399,602	7
	Operating expenses (Notes 23 and 29)				
6100	Promotional expenses	154,224	2	115,980	2
6200	Administrative expenses	184,755	3	166,241	3
6300	R&D expenses	38,176	-	27,586	-
6450	Loss (reversal profit) from expected credit impairment	19,623	-	(5,557)	-
6000	Total operating expenses	396,778	5	304,250	5
6900	Operating income	196,605	3	95,352	2
	Non-operating incomes and expenses (Notes 23 and 29)				
7100	Interest incomes	13,345	-	13,747	-
7190	Other incomes	28,138	1	30,271	-
7020	Other gains and losses	26,513	-	28,929	-
7050	Financial costs	(56,253)	(1)	(30,161)	-
7070	Share of profit/loss of subsidiaries under the equity method	601,607	8	597,829	10
7000	Total non-operating incomes and expenses	613,350	8	640,615	10

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Code		2025 Amount	2025 %	2024 Amount	2024 %
7900	Net profits before tax	$ 809,955	11	$ 735,967	12
7950	Income tax expenses (Notes 4 and 24)	(55,982)	(1)	(24,753)	(1)
8200	Net profits for the year	753,973	10	711,214	11
	Other comprehensive income				
8310	Titles not reclassified to profit or loss:				
8311	Remeasurement of defined benefit plan (Note 20)	2,411	-	2,993	-
8360	Titles likely to be reclassified to profit or loss subsequently:				
8361	Exchange differences in the financial statement translation of foreign operations	38,895	1	312,025	5
8300	Other comprehensive income in the year (net after tax)	41,306	1	315,018	5
8500	Total comprehensive income in the year	$ 795,279	11	$ 1,026,232	16
	Earnings per share (Note 25)				
9710	Basic	$ 2.47		$ 2.36	
9810	Diluted	$ 2.32		$ 2.35	

The attached notes are part of the stand-alone financial statements.

Chairman: Huang Chiu-Yung Manager: Tseng Kung-Sheng Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC.

Stand-alone Statement of Changes in Equity

January 1 to December 31, 2025 and 2024

Unit: NT$ Thousand

		Common stock			Retained earnings			Other equity items			
Code		Number of shares (thousand shares)	Amount	Capital surplus	Legal reserve	Special reserve	Undistributed earnings	Exchange differences in the financial statement translation of foreign operations	Gain/loss on valuation of financial assets measured at fair value through other comprehensive income	Treasury stock	Total equity
A1	Balance as of January 1, 2024	307,536	$ 3,075,366	$ 2,086,436	$ 643,458	$ 208,624	$ 633,415	($ 308,345)	($ 12,000)	($ 120,422)	$ 6,206,532
	Allocation and distribution of earnings in 2023										
B1	Legal reserve	-	-	-	47,114	-	(47,114)	-	-	-	-
B3	Earnings set aside as a special reserve	-	-	-	-	111,721	(111,721)	-	-	-	-
B5	Cash dividend for shareholders	-	-	-	-	-	(360,087)	-	-	-	(360,087)
L3	Transfer of treasury stock to employees	-	-	(169)	-	-	-	-	-	56,455	56,286
N1	Share-based payment	-	-	65,450	-	-	-	-	-	-	65,450
D1	Net profit in 2024	-	-	-	-	-	711,214	-	-	-	711,214
D3	Other comprehensive income after tax in 2024	-	-	-	-	-	2,993	312,025	-	-	315,018
D5	Total comprehensive income in 2024	-	-	-	-	-	714,207	312,025	-	-	1,026,232
Z1	Balance as of December 31, 2024	307,536	3,075,366	2,151,717	690,572	320,345	828,700	3,680	(12,000)	(63,967)	6,994,413
	Allocation and distribution of earnings in 2024										
B1	Legal reserve	-	-	-	71,421	-	(71,421)	-	-	-	-
B17	Reversal of special reserve	-	-	-	-	(312,025)	312,025	-	-	-	-
B5	Cash dividend for shareholders	-	-	-	-	-	(607,145)	-	-	-	(607,145)
C5	Equity component recognized on issuance of convertible bonds	-	-	76,125	-	-	-	-	-	-	76,125
L3	Transfer of treasury stock to employees	-	-	(192)	-	-	-	-	-	63,967	63,775
N1	Share-based payment	-	-	84,502	-	-	-	-	-	-	84,502
D1	Net profit in 2025	-	-	-	-	-	753,973	-	-	-	753,973
D3	Other comprehensive income after tax in 2025	-	-	-	-	-	2,411	38,895	-	-	41,306
D5	Total comprehensive income in 2025	-	-	-	-	-	756,384	38,895	-	-	795,279
Z1	Balance as of December 31, 2025	307,536	$ 3,075,366	$ 2,312,152	$ 761,993	$ 8,320	$ 1,218,543	$ 42,575	($ 12,000)	$ -	$ 7,406,949

The attached notes are part of the stand-alone financial statements.

Chairman: Huang Chiu-Yung | Manager: Tseng Kung-Sheng | Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC.
Stand-alone Cash Flow Statement
January 1 to December 31, 2025 and 2024

Unit: NT$ Thousand

Code		2025	2024
	Cash flow from operating activities		
A10000	Profit before tax in the year	$ 809,955	$ 735,967
A20010	Profit and loss items		
A20300	Loss (reversal profit) from expected credit impairment	19,623	(5,557)
A20100	Depreciation expense	52,320	55,573
A20400	Net gains on financial assets and liabilities measured at fair value through profit or loss	(4,245)	(503)
A20900	Financial costs	56,253	30,161
A21200	Interest incomes	(13,345)	(13,747)
A21900	Compensation cost of employee share options	49,223	35,942
A23700	Inventory devaluation and obsolescence loss	1,091	1,729
A22400	Share of profit/loss of subsidiaries recognized under the equity method	(601,607)	(597,829)
A22500	Gain on disposal of property, plant and equipment	(4,124)	(2,297)
A30000	Net changes in operating assets and liabilities		
A31150	Accounts receivable	(227,657)	(630,636)
A31180	Other receivables	5,238	29,765
A31200	Inventories	(42,501)	(71,143)
A31240	Other current assets	(1,362)	(458)
A31990	Other operating assets	(414)	(252)
A32150	Accounts payable	513,500	665,831
A32180	Other payables	10,367	3,778
A32125	Contract liabilities	10,955	-
A32230	Other current liabilities	(1,857)	1,796
A33000	Cash generated from operations	631,413	238,120
A33100	Interest received	13,164	13,995
A33300	Interest paid	(53,643)	(29,451)
A33500	Income tax paid	(50,783)	(33,031)
AAAA	Net cash inflow from operating activities	540,151	189,633
	Cash flows from investment activities		
B00040	Acquisition of financial assets measured at amortized cost	(8,173)	(89,175)
B00050	Disposal of financial assets measured at amortized cost	11,713	-
B00100	Acquisition of financial assets measured at fair value through profit and loss	(20,000)	(120,000)

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Code		2025	2024
B00200	Disposal of financial assets measured at fair value through profit or loss	$ 40,202	$ 120,460
B02200	Acquisition of shares of subsidiaries	(1,571,320)	(641,750)
B02700	Purchase of property, plants, and equipment	(19,573)	(39,983)
B02800	Disposal of property, plant, and equipment	6,553	56,150
B03700	Increase in refundable deposit	-	(799)
B03800	Decrease in refundable deposit	593	-
B06700	Increase in other non-current assets	(613)	-
B06800	Decrease in other non-current assets	-	77
B07100	Increase in prepayments for equipment	(15,932)	-
B07200	Decrease in prepayments for equipment	-	175
BBBB	Net cash outflow from investment	(1,576,550)	(714,845)
	Cash flow from financing activities		
C00100	Increase in short-term loans	6,508,695	6,420,000
C00200	Decrease in short-term loans	(6,908,695)	(5,930,000)
C01200	Issuance of convertible bonds	1,020,000	-
C01600	Borrowing of long-term loans	1,400,000	700,000
C01700	Repayment of long-term loans	-	(345,000)
C01800	Increase in long-term note payables	200,000	200,000
C01900	Decrease in long-term note payables	(199,801)	(199,799)
C03700	Other payables - increase in related parties	-	35,983
C03800	Other payables – decrease in related parties	(23,441)	-
C04020	Repayment of principal for lease	(4,091)	(2,650)
C04500	Distribution of cash dividends	(607,145)	(360,087)
C04900	Payment of treasury stock trading costs	(192)	(169)
C05000	Transfer of treasury stock to employees	63,967	56,455
C09900	Payment of debt issuance costs	(4,981)	-
CCCC	Net cash inflow from financing activities	1,444,316	574,733
EEEE	Net increase in cash and cash equivalents	407,917	49,521
E00100	Balance of cash and cash equivalents - beginning of the year	882,600	833,079
E00200	Balance of cash and cash equivalents - end of year	$ 1,290,517	$ 882,600

The attached notes are part of the stand-alone financial statements.

Chairman: Huang Chiu-Yung Manager: Tseng Kung-Sheng Accounting officer: Cheng Ching-Yi

Annex 5 —2025 Earnings Distribution Statement

Unit: NTD

Unappropriated earnings at the beginning of the period	462,159,992
Net profits for the period	753,972,711
Defined benefit plan remeasurement recognized in retained earnings	2,410,654
Additional adjustment to net profits for the period	756,383,365
Provision of legal reserve (10%) (Description 1)	(75,638,337)
Reversal of special reserve in accordance with the law	8,320,022
Distributable earnings for the period	1,151,225,042
Distribution items	
Shareholder bonus (Description 2)	615,073,066
Unappropriated earnings at the end of the period	536,151,976

Each item is described as follows:

i. 756,383,365 x 10% = 75,638,337

ii. According to the earnings distribution proposal, cash dividends of NTD 2.00 per share will be paid.

iii. In connection with the cash dividend, the chairperson will be authorized to set the ex-dividend date.

iv. If the number of outstanding shares is affected by subsequent changes in the Company's capital, the chairperson is authorized to exercise their full authority to handle any changes in the dividend distribution to shareholders.

v. Cash dividends shall be calculated in proportion to the distribution percentage and rounded off to the nearest NTD, and the total amount of the fractional amounts less than NTD 1 shall be adjusted from the largest decimals to the smallest and from the first account number to the last in order to meet the total amount of cash dividends distribution.

Chairman:	Managerial Officer:	Accounting officer:
Huang Chiu Yung	Tseng Kung-Sheng	Cheng Ching-Yee

Annex 6 — List of Director (Including Independent Director) Candidates

Category	Name	Education	Prior Experience	Current Position(s)	Shares Held
Director	Huang Chiu Yung	Attended EMBA, National Taiwan University	Kinpo Electronics	Chairperson, ICHIA HOLDINGS (B.V.I) CO., LTD.; Chairperson, ICHIA USA INC.; Director, ICHIA RUBBER INDUSTRY (M) SDN BHD; Chairperson, ICHIA UK LTD.; Chairperson, ICHIA HOLDINGS (H.K.) CO., LTD.; Director, ICHIA Technologies Malaysia Sdn. Bhd.; Chairperson, Ferrari Investment Co., Ltd.; Chairperson, Creative Investment Co., Ltd.; Director, Sitronix Technology Corp.	12,355,089
Director	Huang Li-Lin	B.A., Economics, Fu Jen Catholic University	Zibo Electronics	General Manager, ICHIA HOLDINGS (B.V.I) CO., LTD.; Director, ICHIA USA INC.; Director, ICHIA RUBBER INDUSTRY (M) SDN BHD; Director and Manager, ICHIA Technologies Hungary Ltd.; Director, ICHIA Electronics (Suzhou); Director, Zhongshan Yiyong Electronics Co., Ltd.; Director, ICHIA HOLDINGS (H.K.) CO., LTD.; Chairperson, Shuangjie Investment Co., Ltd.	4,707,083
Director	Tseng Kung-Sheng	B.S., Physics, Tamkang University	Senior Special Assistant to the General Manager's Office, Unitech Printed Circuit Board Corp.	Chairperson and General Manager, ICHIA Electronics (Suzhou); Chairperson and General Manager, Zhongshan Yiyong Electronics Co., Ltd.; Chairperson, ICHIA Technologies Malaysia Sdn. Bhd.	1,371,000
Director	Huang Tzu-Hsuan	Brown University	Legal Representative of Ferrari Investment Co., Ltd.	Supervisor, Creative Investment Co., Ltd.; Senior Software Engineer, Moon Creative Lab, Inc.	5,633,896
Independent Director	Hsu Yu-Tung	M.S., Management Science, University of Massachusetts, USA	Marketing Manager, Intel; Sales Manager, Vanguard International Semiconductor; Associate Director of Sales and Marketing, Paragon Semiconductor; VP of Sales and Marketing, Crystal Media Semiconductor	Chairperson and General Manager, Sitronix Technology Corp.; Chairperson, Super-X Technology Corp.; Chairperson, Sukernel Technology Corp.; Chairperson, Jinghong Microelectronics (Shanghai) Co., Ltd.; Chairperson, Dongguan Sitronix Semiconductor Co., Ltd.	0

Category	Name	Education	Prior Experience	Current Position(s)	Shares Held
Independent Director	Liu Zhi-Hong	Waseda University International Division; M.S., Finance, Boston University; M.S., Accounting, National Taiwan University; B.S., Accounting, National Chengchi University	Chairperson, Jianxing Material Technology Co., Ltd.; Chairperson, Xinyang Semiconductor Co., Ltd.	Representative, Jianxing Material Technology Co., Ltd.; Representative, Jun Yan Co., Ltd.; Representative, Xinyang Semiconductor Co., Ltd.; Representative, Changchun Enterprise Management Co., Ltd.; Representative, BVI Ke Sheng Co., Ltd.; Director, Changchun Biomedical Co., Ltd.; Director, Shunlai Enterprise Management Consulting Co., Ltd.; Director, Changchun Business Hotel Co., Ltd.; Supervisor, Shuoren Lixin Co., Ltd.; Representative, Anjie No. 1 Investment Co., Ltd.; Independent Director, Xunque Machinery Co., Ltd.	0
Independent Director	Hsu Wan-Lung	Ph.D., Technology Management, National Chiao Tung University; Executive Management Program, University of Washington Business School	Associate Director, NTHU International Industry-Academia Operations Center; Executive Director, NCTU Industry-Academia Logistics Center; Section Chief, Technology Transfer Center, ITRI; Section Chief, SoC Technology Center, ITRI	Advisor, Hsinchu City Enterprise Managers Association; Advisor, NTHU Digital Economy Technology Innovation R&D and Application Project; Vice Chairman, Chinese Intellectual Property Trading Service Association	0

Annex 7 — Comparison Table of Articles of Incorporation Before and After Amendment

Before Amendment	After Amendment	Basis for Amendment
Article 23 From the pre-tax net income for the year, before deducting employee compensation and director remuneration, the Company shall appropriate not less than 1% as employee compensation and not more than 3% as director remuneration, to be resolved and distributed by the Board of Directors and reported to the shareholders' meeting. Of the foregoing employee compensation ratio, at least 10% shall be distributed as compensation to rank-and-file employees. However, if the Company still has an accumulated deficit (including adjustments to undistributed earnings), the amount necessary to cover such deficit shall be reserved in advance. Employee compensation distributed in shares or cash may be extended to qualifying employees of controlled or affiliated companies.	Article 23 From the pre-tax net income for the year, before deducting employee compensation and director remuneration, the Company shall appropriate not less than 1% as employee compensation and not more than 3% as director remuneration, to be resolved and distributed by the Board of Directors and reported to the shareholders' meeting. Of the foregoing employee compensation ratio, at least 10% shall be allocated as compensation or salary adjustments for rank-and-file employees, or a combination of both. However, if the Company still has an accumulated deficit (including adjustments to undistributed earnings), the amount necessary to cover such deficit shall be reserved in advance. Employee compensation distributed in shares or cash may be extended to qualifying employees of controlled or affiliated companies.	Amended pursuant to Article 14, Paragraph 6 of the Securities and Exchange Act.
Article 25 These Articles of Incorporation were established on October 27, 1989. First amended on May 17, 1990. (Omitted) 36th amendment on June 19, 2025.	Article 25 These Articles of Incorporation were established on October 27, 1989. First amended on May 17, 1990. (Omitted) 36th amendment on June 19, 2025. 37th amendment on June 16, 2026.	Added the amendment date and amendment sequence number.

Annex 8 —2026 Restricted Stock Award Plan

Article 1 — Purpose

In order to attract and retain the professional talent required by the Company, foster and enhance employee commitment and loyalty, achieve the Company's operational objectives and Environmental, Social and Governance (ESG) results, and create value for the Company and its shareholders, the Company hereby formulates this Restricted Stock Award Plan pursuant to Article 267, Paragraph 9 of the Company Act and the relevant provisions of the Regulations Governing the Offering and Issuance of Securities by Issuers.

Article 2 — Issuance Period

The shares may be issued in one or more tranches within two (2) years from the date the regulatory authority's notice of approval becomes effective, based on actual operational needs. The actual issuance date(s) shall be determined by the Chairperson as authorized by the Board of Directors.

Article 3 — Employee Eligibility and Maximum Subscribable Shares

I. Employee Eligibility

Eligible employees are those employed by the Company and its domestic or overseas controlled or affiliated companies who meet specified performance criteria. The actual list of eligible employees and the number of shares each may subscribe shall be determined by the Chairperson after considering factors such as length of service, job grade, work performance, overall contribution, special merit, and other relevant management conditions. For employees with managerial status, the matter must first be approved by the Compensation Committee; for non-managerial employees, it must first be approved by the Audit Committee — in both cases before final approval by the Board of Directors.

II. Maximum Subscribable Shares

The cumulative number of shares that may be subscribed by a single employee under employee stock warrants issued pursuant to Article 56-1, Paragraph 1 of the Regulations Governing the Offering and Issuance of Securities by Issuers, plus the cumulative number of restricted shares received by the same employee, may not exceed three-thousandths (3/1000) of the Company's total issued shares. Furthermore, such aggregate amount, when combined with shares subscribable under employee stock warrants issued pursuant to Article 56, Paragraph 1 of the same Regulations, may not exceed 1% of the Company's total issued shares. Exceptions may apply if approved on a case-by-case basis by the competent authority of the relevant industry.

Article 4 — Total Number of Shares to Be Issued

The maximum number of restricted shares to be issued under this Plan is 5,000,000 common shares, with a par value of NT$10 per share, for a total of NT$50,000,000.

Article 5 — Terms and Conditions of Issuance

I. Issue Price

NT$10 per share.

II. Vesting Conditions

An employee must remain employed for at least one full year after subscribing to restricted shares, must not have violated any confidentiality or restrictive covenants during such period, and must have achieved the specified corporate and individual performance targets, in order to vest in 100% of the shares.

(I) Corporate Performance Target: Annual revenue or pre-tax profit for the most recent fiscal year (as audited and certified by a CPA) must have increased by at least 10% compared to the prior year.

(II) Individual Performance Target: The employee's annual performance review and work results must have attained an individual performance rating of 'B' or above as defined by the Company.

III. Type of Shares

Common shares of the Company.

IV. Treatment of Unvested Shares

(I) If an employee fails to meet the vesting conditions, the Company shall repurchase the restricted shares at the issue price and cancel them in accordance with applicable law.

(II) In the event of general separation from service (including voluntary resignation, termination, severance, retirement, or death) during the vesting period, the employee's vesting rights shall lapse as of the date of such event. Restricted shares subscribed but not yet vested shall be repurchased by the Company at the issue price and cancelled.

(III) An employee on approved leave of absence during the vesting period shall have his or her rights restored as of the date of return to work; however, the vesting period shall be extended by the duration of such leave.

(IV) If an employee becomes physically disabled due to an occupational accident and is unable to continue employment during the vesting period (including death in the line of duty), any unvested restricted shares shall be deemed to have satisfied all vesting conditions as of the effective date of separation or the date of death.

Article 6 — Rights Restricted Prior to Vesting

I. Following an employee's subscription of restricted shares but prior to the satisfaction of vesting conditions, all such shares shall be deposited in full with an institution designated by the Company for trust custody. The employee may not, for any reason or by any means, request the trustee to return the restricted shares, and may not sell, pledge, transfer, gift, mortgage, or otherwise dispose of such shares.

II. Rights pertaining to attendance, proposal, speech, and voting at shareholders' meetings shall be exercised in accordance with the trust custody agreement.

III. Except for the restrictions described above, all other rights with respect to restricted shares prior to vesting, including but not limited to: rights to dividends, bonuses, capital surplus distributions, and preemptive rights in cash capital increases, shall be the same as those applicable to the Company's existing issued common shares.

Article 7 — Subscription Procedures

I. Upon an employee's subscription of restricted shares, the Company shall register the subscribed shares in its shareholder register and deliver the newly issued common shares through book-entry transfer. The shares shall then be deposited in trust custody during the restricted vesting period pursuant to the terms of the trust agreement.

II. The restricted shares issued under this Plan shall be registered with the competent authority for change of registration in accordance with applicable law.

Article 8 — Confidentiality and Restrictive Covenants

I. Employees who subscribe to restricted shares are obligated to comply with confidentiality requirements and shall not, except as required by law or requested by a regulatory authority, disclose the number of shares subscribed or any related information. If an employee is found to have violated such obligations and the Company determines that the violation is material, such employee shall immediately forfeit the right to receive any unvested restricted shares, and the Company shall have the right to repurchase those shares at the issue price and cancel them.

II. If an employee who has subscribed to restricted shares violates the Company's employment contract, work rules, or employee management regulations, the Company shall have the right to repurchase any unvested restricted shares at the issue price and cancel them.

Article 9 — Other Important Matters

I. This Plan shall become effective upon approval by at least two-thirds of all directors present at a Board meeting at which more than one-half of the total directors are in attendance, and shall also be subject to regulatory authority approval. Any amendments to this Plan prior to issuance shall be subject to the same procedures. If subsequent amendments are required due to changes in laws or regulatory review requirements, the Chairperson is authorized to revise this Plan, subject to subsequent ratification by the Board of Directors before issuance.

II. Any matters not addressed in this Plan shall be handled in accordance with applicable laws and regulations.

Annex 9 — List of Directors Exempted from Non-Competition Restrictions

Title	Name	Concurrent Positions at Other Companies
Director	Huang Chiu Yung	Chairperson, ICHIA HOLDINGS (B.V.I) CO., LTD. Chairperson, ICHIA USA INC. Director, ICHIA RUBBER INDUSTRY (M) SDN BHD Chairperson, ICHIA UK LTD. Chairperson, ICHIA HOLDINGS (H.K.) CO., LTD. Director, ICHIA Technologies Malaysia Sdn. Bhd. Chairperson, Ferrari Investment Co., Ltd. Chairperson, Creative Investment Co., Ltd. Director, Sitronix Technology Corp.
Director	Huang Li-Lin	General Manager, ICHIA HOLDINGS (B.V.I) CO., LTD. Director, ICHIA USA INC. Director, ICHIA RUBBER INDUSTRY (M) SDN BHD Director and Manager, ICHIA Technologies Hungary Ltd. Director, ICHIA Electronics (Suzhou) Director, Zhongshan Yiyong Electronics Co., Ltd. Director, ICHIA HOLDINGS (H.K.) CO., LTD. Chairperson, Shuangjie Investment Co., Ltd.
Director	Tseng Kung-Sheng	Chairperson and General Manager, ICHIA Electronics (Suzhou) Chairperson and General Manager, Zhongshan Yiyong Electronics Co., Ltd. Chairperson, ICHIA Technologies Malaysia Sdn. Bhd.
Director	Huang Tzu-Hsuan	Supervisor, Creative Investment Co., Ltd. Senior Software Engineer, Moon Creative Lab, Inc.
Independent Director	Hsu Yu-Tung	Chairperson and General Manager, Sitronix Technology Corp. Chairperson, Super-X Technology Corp. Chairperson, Sukernel Technology Corp. Chairperson, Jinghong Microelectronics (Shanghai) Co., Ltd. Chairperson, Dongguan Sitronix Semiconductor Co., Ltd.
Independent Director	Liu Zhi-Hong	Representative, Jianxing Material Technology Co., Ltd. Representative, Jun Yan Co., Ltd. Representative, Xinyang Semiconductor Co., Ltd. Representative, Changchun Enterprise Management Co., Ltd. Representative, BVI Ke Sheng Co., Ltd. Director, Changchun Biomedical Co., Ltd. Director, Shunlai Enterprise Management Consulting Co., Ltd. Director, Changchun Business Hotel Co., Ltd. Supervisor, Shuoren Lixin Co., Ltd. Representative, Anjie No. 1 Investment Co., Ltd. Independent Director, Xunque Machinery Co., Ltd.
Independent Director	Hsu Wan-Lung	Advisor, Hsinchu City Enterprise Managers Association Advisor, NTHU Digital Economy Technology Innovation R&D and Application Project Vice Chairman, Chinese Intellectual Property Trading Service Association

Appendix 1 — Director Election Procedures

(Revised: July 20, 2021)

1. The election of the Company's directors shall be conducted in accordance with these Procedures, except as otherwise provided by law or the Articles of Incorporation.
2. The election of the Company's directors shall be conducted using the single non-transferable cumulative voting method. Each share carries voting rights equal to the number of directors to be elected, and such votes may be concentrated on one candidate or distributed among several candidates.

   The Board of Directors shall prepare ballots equal in number to the directors to be elected, with the voting weight indicated on each ballot, and shall distribute them to the shareholders in attendance. The voter's name on a ballot may be replaced by the attendance certificate number.
3. The election of the Company's directors shall use the candidate nomination system. Shareholders shall elect directors from the list of director candidates at the shareholders' meeting in accordance with the number of positions specified in the Articles of Incorporation. Candidates receiving the most votes shall be elected in descending order. Independent directors and non-independent directors shall be elected simultaneously, with separate calculation of elected seats. In the event that two or more candidates receive the same number of votes and there are insufficient seats for all such candidates, the tie shall be broken by lot. If any tied candidate is not present, the Chairperson shall draw the lot on his or her behalf.
4. Prior to the commencement of the election, the Chairperson shall designate a certain number of vote inspectors and vote counters to perform their respective duties. Vote inspectors must be shareholders of the Company. Ballot boxes shall be prepared by the Board of Directors and shall be publicly verified by the vote inspectors prior to the commencement of voting.
5. A ballot shall be invalid in any of the following circumstances:
   (1) The ballot was not prepared by a person with the authority to convene the meeting.
   (2) A blank ballot was placed in the ballot box.
   (3) The writing on the ballot is illegible or has been altered.
   (4) The name written on the ballot does not match any candidate on the director candidate list.
   (5) Any text other than the distribution of voting rights was written on the ballot.
6. Upon completion of voting, the ballots shall be counted on the spot. The Chairperson shall announce the list of elected directors and their respective vote totals on the spot.
7. These Procedures shall come into effect upon approval by a resolution of the shareholders' meeting. The same applies to any amendments.

Appendix 2 — Articles of Incorporation(Before Amendment)

Chapter I General Provisions

Article 1 The Company has been duly incorporated in accordance with the Company Act and titled 毅嘉科技股份有限公司 with an English name of ICHIA TECHNOLOGIES, INC.

Article 2 The business of the Company shall include the following areas:

1. CC01080 Electronics Components Manufacturing
2. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
3. CC01110 Computer and Peripheral Equipment Manufacturing
4. F113050 Wholesale of Computers and Clerical Machinery Equipment
5. F119010 Wholesale of Electronic Materials
6. CA04010 Surface Treatments
7. CC01060 Wired Communication Mechanical Equipment Manufacturing
8. CC01070 Wireless Communication Mechanical Equipment Manufacturing
9. CQ01010 Mold and Die Manufacturing
10. CE01030 Optical Instruments Manufacturing
11. F601010 Intellectual Property Rights
12. CC01101 Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing
13. F401021 Restrained Telecom Radio Frequency Equipment and Materials Import.
14. F401010 International Trade.
15. ZZ99999 All business items that are not prohibited or restricted by law, except those subject to special approval.

Article 3 The Company may invest in domestic and overseas business entities subject to resolutions by the Board of Directors. In case of a shareholder of limited liability in the invested companies, the total cost of invested businesses is not subject to the restrictions imposed under Article 13 of The Company Act (i.e. 40% of paid up capital).

Article 4 The headquarters of the Company is located in Taoyuan City, Taiwan, R.O.C. If the Company considers it necessary, it may, with a resolution adopted at a meeting of the Board of Directors, set up branches or offices in Taiwan and foreign countries.

Article 5 The Company may make guarantees externally for business-related purposes. This shall be carried out in accordance with the Company's Procedures for Endorsement and Guarantee.

Chapter II Shares

Article 6 The Company’s capital is set at NT$6 billion divided into NT$600 million shares at a par value of NT$10. Unissued shares among them are authorized to the Board of Directors to issued in installments.

An amount of NT$300 million of the total capital referred in the preceding paragraph is reserved for issuance of stock warrants, including employee stock options and corporate bonds with warrants, totaling 30 million shares at a par value of NT$10. The stock warrants may be issued in installments upon resolution of the Board of Directors.

Article 6-1 If the Company plans to transfer the shares repurchased by the Company to employees at a price lower than the actual average price of repurchase, the resolution to be made thereto shall be adopted by a large majority representing two thirds or more of the votes at a most recent shareholders’ meeting attended by shareholders representing a majority of the total number of issued shares in accordance with Article 10-1 of the “Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies”.

Article 6-2 If the Company plans to issue employee stock options at a price lower than the closing price on the issue date, the resolution adopted at the shareholders’ meeting is required for the issuance in accordance with Articles 56-1 and 76 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers.

Article 6-3 The transferee of the shares repurchased by the Company according to laws, the recipient of the issued employee stock options and employee restricted stocks, and the employee who may subscribe newly issued shares may include the employees of the controlled or affiliated companies of the Company. The Board of Directors may be authorized to resolve the conditions and distribution methods thereof.

Article 7 All the stocks of the Company are registered and must be signed by or affixed with the stamps of at least three directors. The stocks may be released only after they are authenticated by the competent authority or its designated issue and registration organs. After issuing shares to the public, the Company may be exempted from printing any share certificate for the shares issued, but the shares shall be registered with the centralized securities depository enterprises.

Article 8 The transfer of shares shall cease within 60 days prior to the convening date of a regular shareholders′ meeting, or within 30 days prior to the convening date of a special shareholders' meeting, or within 5 days prior to the target date fixed by , the Company for distribution of dividends, bonus or other benefits.

Chapter III Shareholders′ Meeting

Article 9 Shareholders′ meetings are held in the form of either regular or special meeting. The regular meeting is held once every year, and the Board of Directors shall convene the regular meeting within six (6) fiscal after the close of each fiscal year. Special meetings shall be convened in accordance with the law if necessary. The shareholders′ meeting may be held in the form of a video conference or in other ways promulgated by the central competent authority.

With regards to the convention of shareholder's meetings, the Company is required to notify all shareholders at least thirty (30) days before a regular shareholders′ meeting or fifteen (15) days before a special shareholders′ meeting with details including the date and venue of the meeting and the reasons for the convention.

Notice of convention may be given through electronic means with the consent of the respondents. The notice of convention referred to in the preceding paragraph may be delivered to the shareholders holding the registered share certificates in a number less than 1,000 shares by way of public announcement.

Article 10 Any shareholder who is unable to attend the shareholders′ meeting in person may appoint a proxy to attend each session of the General Meeting by presenting the authorization of proxy document prepared by the Company indicating the scope of authorization. Except for trust enterprises or stock agencies approved by the competent authority, when a person acts as the proxy for two or more shareholders, the number of voting powers represented by him/her shall not exceed 3% of the total number of voting shares of the company. Otherwise, the portion of excessive voting power shall not be counted.

The appointment of proxies for attending shareholders′ meetings is subject to the requirements of the Company Act and the ″Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies″ published by the competent authority.

Article 11 Shareholders are entitled to one voting right for each share held, except those who are under restriction or have no voting right as stated in Article 179, Paragraph 2 of the Company Act.

Article 12 Resolutions at a shareholder′s meeting, unless otherwise specified by the laws, shall be adopted by a majority of the shareholders present, who represent more than half of the total number of the Company′s outstanding shares, and shall be executed based on the majority of the voting rights of the attending shareholders.

Resolutions adopted at a shareholders′ meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chair of the meeting. The meeting minutes should accurately record the year, month, day, and place of the meeting, a summary of the discussions and voting results, the chair′s name, and the methods of resolution. They should be distributed to all shareholders of the Company within twenty days after the close of the meeting. The meeting minutes should be kept for the duration of the existence of the Company.

The meeting minutes referred to in the preceding paragraph may be produced and distributed in electronic form. The minutes may be distributed by public announcement.

Chapter IV Directors, Audit Committee

Article 13 The Company shall have 7 to 9 directors at a term of office for three years. Election of directors is subject to the candidates nomination system. Directors are elected from the candidates list at the shareholders′ meeting and are eligible for re-election. Article 195 is applicable to the expiration of the term of office.

There shall be at least 3 independent directors of the seats of directors referred to in the preceding paragraph. Independent directors and non-independent directors should be elected at the same time, but their respective elected numbers shall be calculated separately.

Exercise of the powers of the independent directors and other matters to be followed shall be subject to relevant laws and regulations.

Article 14 The Company has set up the Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act to take the responsibility for exercising the supervisors' powers specified in the Company Act, the Securities and Exchange Act, and any other relevant laws and regulations.

The Audit Committee shall be composed of the entire number of independent directors. One of the independent directors shall be the convener and at least one of whom shall have accounting or financial expertise.

The Company may set up Remuneration Committee and, depending on the requirements of the business, establish other functional committees. Their organizational charter shall be established by the Board of Directors.

Article 15 The Board of Directors shall consist of directors. The Board of Directors shall elect a chairman and a vice chairman from among the directors by a majority vote at a meeting attended by over two-thirds of the directors. The chairman shall externally represent the Company.

Article 16 Where the chairman of the Board of Directors is on leave or cannot exercise his/her powers or perform his/her duties for whatever reasons, an acting chairman shall be designated in accordance with Article 208 of the Company Law.

Article 17 Except for the first meeting of each term of the Board of Directors, which shall be convened in accordance with Article 202 of the Company Act, Board meetings shall be convened by the chairman, who shall act chair of the meeting. Unless otherwise provided for in the Company Act, the resolutions at the meeting of the Board of Directors shall be adopted by a majority of the directors at a meeting at which more than half of the directors are present.

Where a director is unable to attend the Board meeting in person for whatever reasons, he/she may appoint another director as his/her proxy to attend the meeting by issuing a letter of attorney pursuant to Article 205 of the Company Act. Each director may act as a proxy for only one director.

The Board meeting of the Company shall be convened at least once a quarter. A special meeting may be held if necessary.

Board meetings shall be convened with the reason for convention stated in a meeting notice to be delivered to respective directors seven day prior to the meeting. However, in case of emergency, a Board meeting may be convened at any time.

The written meeting notice can be replaced with faxes or emails.

Article 18 The powers of the Board of Directors shall be subject to Article 202 of the Company Act.

Article 19 (Deleted)

Article 20 Remuneration shall be paid to directors for their execution of the Company's business. The criteria of the payment shall be determined in consideration of the directors' participation in the Company's operations and the value of their contributions, and shall not exceed the payment criteria determined by job grade as specified in the management rules of the Company. The Board of Directors is authorized to discuss and approved the remuneration to directors.

Article 20-1 The Company may take out liability insurance for the directors and major personnel with respect to the circumstances in which they may incur claim for damage compensation raised by a stakeholder arising from fulfillment of their duties during their term of office.

Chapter V Managerial Officers

Article 21 The Company shall have a general manager and a number of deputy general managers and managers. Their appointment, discharge and remuneration shall be subject to Article 29 of the Company Act.

Chapter VI Accounting

Article 22 The Company shall: The Board of Directors shall prepare the (1) business report; (2) financial report; and (3) earnings distribution or loss make-up proposal at the end of each fiscal year and submit them to the shareholders' meeting for ratification in accordance with statutory procedures.

Article 23 From the pre-tax net income for the year, before deducting employee compensation and director remuneration, the Company shall appropriate not less than 1% as employee compensation and not more than 3% as director remuneration, to be resolved and distributed by the Board of Directors and reported to the shareholders' meeting. Of the foregoing employee compensation ratio, at least 10% shall be distributed as compensation to rank-and-file employees. However, if the Company still has an accumulated deficit (including adjustments to undistributed earnings), the amount necessary to cover such deficit shall be reserved in advance. Employee compensation distributed in shares or cash may be extended to qualifying employees of controlled or affiliated companies.

Article 23-1 If there is a profit after tax at the year's final accounting for the current period, the Company shall first make up any cumulative losses (including adjustment of unappropriated retained earnings), and then make a 10% contribution of the balance to the legal reserve, unless the legal reserve reaches the amount of the Company paid-in capital, and also make provision/reversal of special reserves pursuant to laws.

If there is any residual balance, it shall be, together with the undistributed earnings at the beginning of the period (including adjustment of unappropriated retained earnings), used as dividends for shareholders. The Board of Directors shall draft an earning distribution proposal and submit it to the shareholders' meeting for approval.

The Board of Directors determines the Company's dividend policy in accordance with the business plan, investment plan, capital budget and changes in the internal and external environment. The Company may distribute all or part of the distributable earnings for the year based on financial, business and operational considerations. The distribution of earnings may be made in the form of cash or stock dividends, with the percentage of cash dividends distributed being no less than 30% of the total dividends distributed in the year. However, if the shareholders' total dividend is less than NT$0.50 per share, the entire amount may be distributed in the form of stock dividends.

Article 23-2 The Company authorized the Board of Directors to distribute the dividend and bonus, in whole or in part, in the form of cash based on the resolution of a majority of directors at the meeting attended by two-thirds of the total number of directors, and report to the most recent shareholders' meeting.

Article 23-3 Where no loss is incurred to the Company, the Board of Directors is authorized, based on the resolution of a majority of directors at the meeting attended by two-thirds of the total number of directors, to distribute the legal reserve (to the extent of the part exceeding 25% of the paid-in capital) and the capital surplus in compliance with the Company Act, in whole or in part, in the form of cash and report to the most recent shareholders' meeting.

Article 24 Matters not provided for in these Articles of Incorporation shall be governed by the Company Act and relevant laws and regulations.

Chapter VII Supplementary Provisions

Article 25 These Articles of Incorporation were established on October 27, 1989.

1st amendment on May 17, 1990.	2nd amendment on July 30, 1990.
3rd amendment on June 28, 1992.	4th amendment on August 18, 1992.
5th amendment on February 15, 1993.	6th amendment on June 30, 1995.
7th amendment on December 1, 1995.	8th amendment on May 25, 1996.
9th amendment on August 30, 1996.	10th amendment on June 21, 1997.
11th amendment on May 23, 1998.	12th amendment on June 5, 1999.
13th amendment on June 5, 1999.	14th amendment on May 18, 2000.
15th amendment on May 18, 2000.	16th amendment on May 15, 2001.
17th amendment on May 15, 2001.	18th amendment on May 20, 2002.
19th amendment on April 15, 2003.	20th amendment on June 11, 2004.
21st amendment on May 18, 2005.	22nd amendment on June 23, 2006.
23rd amendment on June 13, 2007.	24th amendment on June 19, 2008.
25th amendment on June 10, 2009.	26th amendment on June 17, 2010.
27th amendment on June 15, 2017.	28th amendment on June 15, 2012.
29th amendment on June 13, 2013.	30th amendment on June 16, 2015.
31st amendment on June 16, 2016.	32nd amendment on June 13, 2017.
33rd amendment on June 14, 2019.	34th amendment on June 12, 2020.
35th amendment on June 20, 2023.	36th amendment on June 19, 2025.

Appendix 3 — Shareholders' Meeting Rules of Procedure

Article 1
To establish a good governance system for the Company's shareholders' meeting, ensure its sound supervisory functions and strengthen its management capability, these Rules of Procedure (hereinafter referred to as the "Rules") have been adopted pursuant to Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies.

Article 2
The rules of procedures for the Company's shareholders' meeting, except as otherwise provided by laws, regulations or the Articles of Incorporation, shall be governed by the Rules.

Article 3
Unless otherwise provided by laws or regulations, the Company's shareholders meeting shall be convened by the Board of Directors.
For convening a shareholders' meeting via videoconference, the Company shall state it in the Articles of Incorporation and have it resolved by the board of directors, unless specified otherwise in the Regulations Governing the Administration of Shareholder Services of Public Companies. The videoconference of shareholders shall only be held by a resolution adopted by the board of directors with an attendance of more than two-thirds of the directors and an approval of more than half of the directors present.
Changes to how the Company convenes the shareholders' meeting shall be resolved by the board of directors, and shall be made no later than the delivery of the shareholders' meeting notice.
The Company shall prepare electronic versions of the shareholders' meeting notice, proxy forms, and the materials relating to the subjects and descriptions of rectifications, discussions, election or dismissal of directors and upload these to the Market Observation Post System (MOPS) 30 days before the date of a regular shareholders' meeting or 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders' agenda handbook and supplemental meeting materials and upload these to the MOPS 21 days before the date of a regular shareholders' meeting or 15 days before the date of a special shareholders' meeting. However, if the Company's paid-in capital at the end of the most recent fiscal year reaches NT$10 billion or more, or if the Company holds a regular shareholders' meeting in the most recent fiscal year and the record on the shareholder register shows that the total shareholding ratio under foreigners' and China's funds reaches 30% or more, the transmission of aforementioned electronic files shall be completed 30 days before the commencement of the regular meeting of shareholders. When convening a shareholders' meeting, the Company shall, 15 days before the scheduled date of the shareholders' meeting, prepare the shareholders' meeting agenda handbook and supplemental materials and make them available for the shareholders to obtain and review at any time. In addition, the handbook shall be displayed at the Company and the stock registrar and transfer agent.
The shareholders' meeting agenda handbook and supplemental materials under the preceding paragraph shall be provided to shareholders for review as follows on the date the shareholder's meeting is convened:
i. If convening a physical shareholder's meeting, the Company shall distribute them on-site at the shareholder's meeting.
ii If convening a hybrid shareholder's meeting, the Company shall distribute them on-site at the shareholder's meeting and upload the electronic files to the video conferencing platform.
iii. If convening a virtual-only shareholder's meeting, the Company shall upload the electronic files to the video conferencing platform.
The reasons for convening the shareholders' meeting shall be specified in the meeting notice and public announcement. With consent of the addressee, the meeting notice may be given in an electronic form.
Matters pertaining to election or discharge of directors, alteration of the Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, dissolution, merger, spin-off, or any matters as set forth in Paragraph 1, Article 185 of the Company Act, Article 26-1, Article 43-6 of the Securities and Exchange Act, and Article 56-1 and Article 60-2

of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be listed and described in the reasons for the convening of the meeting, and shall not be proposed as an impromptu motion.
Where re-election of all directors and the date of their assumption of offices are stated in the causes for convening the shareholder meeting, after the completion of the re-election in the meeting such date of their assumption of offices may not be altered by any impromptu motion or other means in the same meeting.
Shareholders holding 1% or more of the total number of outstanding shares of a company may propose to the Company a proposal for discussion at a regular shareholders' meeting, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda. Where the circumstances of any subparagraph of Article 172-1, Paragraph 4 of the Company Act applies to a proposal put forward by any shareholder, the board of directors may exclude it from the meeting agenda.
Shareholders may propose a recommendation to urge the Company to promote public interests or fulfill its social responsibilities. Only one proposal may be submitted in accordance with the procedure and Article 172-1 of the Company Act, and if more than one proposals are submitted, they shall be excluded from the meeting agenda.
Prior to the date on which share transfer is suspended before the convention of a regular shareholders' meeting, the Company shall give a public notice for acceptance of shareholders' proposals, the method of the proposition in writing or by electronic transmission, the place and the period for acceptance of such proposals; and the period for accepting such proposals shall not be less 10 days.
Shareholders' proposals are limited to 300 words, and if more than 300 words, the proposal will not be included in the agenda.
The shareholder who makes the proposal shall attend the regular shareholders' meeting in person or by proxy, and take part in the discussion of the proposal. Shareholders shall attend the general shareholders' meeting in person or by proxy, and participate in the discussion of the motion.
Prior to the date of notice of the shareholders' meeting, the Company shall inform any shareholder submitting a proposal of the processing result of the proposal, and shall include in the meeting notice any proposal that meets the requirements of this Article. At the shareholders' meeting, the board of directors shall explain the reasons for any shareholder's proposal not included in the meeting agenda.

Article 4
Each shareholder may present the authorization of proxy document prepared by the Company with the scope of authorization defined to appoint a proxy to attend each session of the shareholders' meeting.
One shareholder may appoint one proxy and present one authorization of proxy and such document shall be delivered to the Company five days prior to the scheduled date of the shareholders' meeting. Where duplicate copies of the authorization of proxy are delivered, the earliest one delivered shall prevail. However, this is not applicable if a declaration is made to cancel the earlier appointment of proxy.
After the delivery of the authorization of proxy to the Company, any shareholder who desires to attend the meeting in person or cast the vote in written or electronic form shall inform the Company for the revocation of the authorization in writing two days prior to the scheduled date of the meeting. In the event of any such notice sent beyond the time limit, votes cast by the proxy at the meeting shall prevail.
After the delivery of the authorization of proxy to the Company, any shareholder who desires to attend the meeting in the form of a videoconference shall inform the Company for the revocation of the authorization in writing two days prior to the scheduled date of the meeting. In the event of any such notice sent beyond the time limit, votes cast by the proxy at the meeting shall prevail.

Article 5 (Principles for place an time of shareholders' meetings)
The shareholders' meeting shall be held at the location where the Company is headquartered or a location convenient for the shareholders to attend the meeting and suitable for convention of the shareholders' meeting. The start time of the meeting shall be no earlier than 9 a.m. and no later than 3 p.m. Any decision regarding the location and time of the meeting shall adequately take into account the opinions of independent directors.

The restrictions on the venue of the meeting as referred to in the preceding paragraph shall not apply when the Company convenes a virtual shareholders' meeting.

Article 6 (Preparation of attendance book and other documents)
The Company shall specify in the notice of shareholders' meeting the time when shareholder attendance registration will be accepted, the place for attendance registration, and other matters for attention.
The time when shareholder attendance registration will be accepted, as stated in the preceding Paragraph, shall be at least 30 minutes prior to the start of the meeting. The place for attendance registration shall be clearly marked, and a sufficient number of competent personnel shall be assigned to handle the registration. For virtual shareholders' meetings, shareholders may begin to register on the video conferencing platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attending the shareholders' meeting in person.
Shareholders shall attend the shareholders' meetings with an attendance card, sign-in card or any other certificate of attendance. The Company may not randomly add requirements for the provision of any certificate other than that presented by the shareholder to attend the meeting. Any solicitor who solicits letters of attorney shall also bring his/her identity documents for verification.
The Company shall provide an attendance book for attending shareholders, or the attending shareholders may hand in a sign-in card instead.
The Company shall furnish attending shareholders with the meeting agenda handbook, annual report, attendance card, speaker's slips, voting slips and other meeting materials. If there is an election of directors, the election ballots shall also be provided.
Where the government or any juridical person is a shareholder, it may be represented by more than one person at the shareholders' meeting. Any juridical person to be present at the shareholders' meeting as a proxy may only send one representative to the meeting.
In the event of a virtual shareholders' meeting, shareholders who wish to attend the meeting online shall register with the Company two days before the meeting date.
In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda handbook, annual report and other meeting materials to the video conferencing platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1
To convene a virtual shareholders' meeting, the Company shall include the follow particulars in the notice of the shareholders' meeting:
i. How shareholders attend the virtual meeting and exercise their rights.
ii. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
(i) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
(ii) Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
(iii) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting meets the minimum legal requirement for a shareholders' meeting after deducting those represented by shareholders attending the shareholders' meeting virtually, then the shareholders' meeting shall continue. The shares represented by shareholders attending the meeting virtually shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the meeting virtually shall be deemed abstaining from voting on all proposals on the list of proposals to be discussed of that shareholders' meeting.
(iv) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
iii. To convene a virtual shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified. Except in the circumstances set out in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of

Shareholder Services of Public Companies, the Company shall at least provide the shareholders with connection facilities and necessary assistance, and specify the period during which shareholders may apply to the company and other related matters requiring attention.

Article 7 (Chair of the shareholders' meeting and personnel in attendance)

If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman. If there is no vice chairman or the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the managing directors to act as the chair, or, if there are no managing directors, one of the directors shall be appointed to act as the chair. When the chair does not make a designation, the managing directors or the directors shall appoint one person among themselves to serve as the chair.

Where a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall apply where the representative of a corporate director serves as the chair.

It is advised that any shareholders' meeting convened by the board of directors be chaired by the Chairman in person and be attended in person by over half of the directors, at least one independent director, and at least one representative from each of the functional committees. The attendance shall be recorded in the meeting minutes.

For a shareholders' meeting convened by any other person having the convening right, the said person shall act as the chair of the meeting; however, that if there are two or more persons having the convening right, the chair of the meeting shall be elected from among these persons.

The Company may appoint attorneys, certified public accountants or related personnel to attend the shareholders' meeting as observers.

Article 8 (Audio or video recording of shareholders' meeting as evidence)

The Company shall, from the time it starts to accept shareholder attendance registration, make uninterrupted audio and video recordings of the shareholder registration process, the proceedings of the shareholders' meeting, and the voting and vote counting processes.

The aforementioned audio and video data shall be retained for at least one year. If legal action is instituted by shareholders pursuant to Article 189 of the Company Act, the ballots shall be retained until the final ruling of the action.

When a shareholders' meeting is held virtually, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record the entire proceedings of the virtual meeting without interruption.

The information as well as the audio and video recording as set forth in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and the copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders' meeting, the Company is advised to audio and video record the back-end operation interface of the video conferencing platform.

Article 9

Shares shall be the basis for counting the attendees at a shareholders' meeting. The quantity of shares represented by the shareholders attending the meeting shall be based on the information on the attendance book, the sign-in card submitted, and the video conferencing platform, plus the votes representing the shares cast in written or electronically.

The chair shall call the meeting to order at the scheduled meeting time and at the same time announce the number of non-voting shares and the number of shares present.

However, when the attending shareholders represent less than a majority of the total number of issued shares, the chair may postpone the meeting twice at most, and the duration of postponement shall not exceed one hour in total. If the shareholders present after the second postponement do not represent at least one third of

the total number of issued shares, the chair shall announce cancellation of the meeting. In the event of a virtual shareholders' meeting, the Company shall announce such cancelation separately on the video conferencing platform.
If the shareholders present after the second postponement, while still not meeting the quorum, represent at least one third of the total shares issued, a tentative resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act and communicated to the shareholders to notify them that the meeting will be convened again within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting virtually shall re-register with the Company in accordance with Article 5.
If the session is still in progress with the eventual presence of shareholders representing more than half of the total outstanding shares, the chair shall once again propose the tentative resolution to the shareholders' meeting for resolution pursuant to Article 174 of the Company Act.

Article 10
If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The relevant proposals (including extempore motions and amendments to the original proposals) shall be subject to voting on a one-by-one basis. The meeting shall proceed in accordance with the set agenda, which may not be changed without a resolution of the meeting.
The provision referred to above is applicable even when the shareholders' meeting is convened by someone other than the board of directors.
The chair may not declare the meeting adjourned before all of the items (including extraordinary motions) on the meeting agenda as set forth in the preceding two paragraphs have been addressed, except by a resolution of the shareholders' meeting. If the chair declares the meeting adjourned in violation of the meeting rules, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, with the consent of a majority of the votes represented by the attending shareholders, and then continue the meeting.
The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and amendments or impromptu motions put forward by shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for voting, and schedule sufficient time for voting.

Article 11 (Shareholder's speech)
Before any shareholder attending a shareholders' meeting delivers a statement, the shareholder shall submit a speaker's slip containing the subject of his/her statement and his/her account number (or attendance card number) and account name. The chair shall determine the order in which the shareholder delivers his/her statement.
Shareholders who have only prepared the speech memo without taking the floor for delivery of the speech shall be deemed to have not delivered a speech. In case the content of the speech delivered on the floor is irrelevant to the content in the speech memo, the content of the speech shall prevail.
Unless the chair gives consent, no shareholder may deliver his/her statement more than twice on the same proposal, and each statement may not be delivered for more than five minutes. If the shareholder's statement violates the rules or exceeds the scope of the proposal, the chair may stop the delivery of his/her statement.
When a shareholder has the floor, all other shareholders shall not interfere unless with the consent of the chair or the shareholder who is taking the floor. Any unrestrained action shall be discouraged by the chair.
When a juridical person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.
After a shareholder in the meeting has expressed an opinion, the chair may respond to the issue personally or appoint a specific person to respond to the issue.
When a virtual shareholders' meeting is convened, the shareholders attending the virtual meeting may raise questions in writing form on the virtual meeting platform, starting from the chair's declaration of opening of the meeting to the chair's declaration of adjournment of the meeting. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words, and the regulations in Paragraphs 1 to 5 do not apply.
As long as questions so raised in accordance with the preceding paragraph are not in violation of the

regulations or beyond the scope of a proposal, it is advisable that the questions be disclosed to the public on the virtual meeting platform.

Article 12 (Calculation of voting shares and recusal system)

Shares shall be the basis for counting the votes at a shareholders' meeting.

With respect to any resolution of a shareholders' meeting, the number of shares held by any shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

Where any shareholder has a stake in any proposal at the meeting, and where there is a likelihood that the interests of the Company would be prejudiced as a result, that shareholder may not vote on the proposal and may not exercise voting rights on behalf of any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding Paragraph shall not be calculated as part of the voting rights represented by the attending shareholders.

Except for a trust enterprise or a stock affairs agency approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights of that proxy must not exceed 3% of the voting rights of the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13

Shareholders are entitled to one voting right for each share held, except those who are under restriction or have no voting right as stated in Article 179, Paragraph 2, of the Company Act.

The shareholders' meeting of the Company shall allow the exercise of voting rights by electronic means and in writing; in the event that the voting rights are exercised by written or electronic means, the manner of exercise shall be set forth in the notice of the shareholders' meeting. Any shareholder exercising voting rights in written or electronic form will be deemed as having attended the shareholders' meeting in person, but also deemed as having waived his/her rights with respect to the extempore motions and amendments to original proposals at that meeting. It is therefore advised that the Company avoid the submission of extempore motions and amendments to original proposals.

Instructions to exercise written and electronic votes mentioned previously shall be delivered to the Company at least two days before the shareholders' meeting. In the event of duplicate submissions, the earliest submission shall be taken into record. Unless declaration for the revocation of the previous expression of intent is made.

Shareholders who wish to attend the shareholders' meeting in person for online after exercising their voting rights in writing or using electronic methods are required to withdraw their votes using the same method by which the vote was cast in the first place and by no later than two days before the day of shareholder meeting. The written or electronic vote shall prevail if not withdrawn before the cutoff time. If an expression of intent to vote in written or electronic means has been made and at the same time a proxy has been appointed to attend the meeting, the votes cast by the proxy in the meeting shall stand.

Resolution shall be made by a simple majority of the shareholders with voting right in session unless the Company Act or the Articles of Incorporation otherwise specified. At the time of voting, the chair or the person designated by the chair shall first announce the total number of voting rights of the attending shareholders for each proposal, then the shareholders shall vote on each proposal. On the same day after the meeting ends, the results of shareholders' approvals, disapprovals and abstentions shall be entered into the MOPS on the same day of the meeting.

Where there is any amendment or alternative proposal, the chair shall determine the order in which the amended or alternative proposal and the original one are put to a vote. When any one of them is approved, the other proposals will then be deemed rejected, and no further voting shall be required.

The chair shall appoint the staff to supervise the casting of votes and the counting of votes on condition that such staff is a shareholder.

Vote counting for shareholder meeting proposals or elections should be conducted in a public place in the shareholder meeting. Immediately after vote counting has been completed, the results of the voting, including the statistics of the number of voting rights, shall be announced on the spot in the meeting, and recorded.

Where the Company convenes a virtual shareholders' meeting, after the chair declares the opening of the meeting, shareholders attending the meeting virtually shall cast votes on proposals and elections on the

virtual meeting platform before the chair announces the end of the voting session, otherwise they will be deemed abstained from voting.
In the event of a virtual shareholders' meeting, votes shall be counted at once when the chair announces the end of the voting session, and the results of the votes and elections shall be announced immediately.
Where the Company convenes a hybrid shareholders' meeting and where shareholders who have registered to attend the meeting virtually in accordance with the requirements in Article 5 decide to attend the physical shareholders' meeting in person, they shall revoke their registration 2 days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting virtually.
Where shareholders exercise voting rights in writing or electronic means and attend the shareholders' meeting virtually, unless they have withdrawn the declaration of intent, they shall not exercise voting rights on the original proposals, or make any amendments to the original proposals, or exercise voting rights on amendments to the original proposal. The extraordinary proposals are the only exception.

Article 14
The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-the-spot immediately, including the names of those elected as directors and the numbers of votes with which they were elected as well as the names of directors not elected and number of votes they received.
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If legal action is instituted by shareholders pursuant to Article 189 of the Company Act, the ballots shall be retained until the final ruling of the action.

Article 15
Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chair of the meeting and shall be distributed to all shareholders of the company within twenty days after the close of the meeting. The minutes may be prepared and distributed electronically.
The Company may distribute the meeting minutes as set forth in the preceding paragraph by means of a public announcement made in the MOPS.
The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's name, the methods of ratification, and a summary of the discussions and voting results (including statistics of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The meeting minutes shall be kept for the duration of the existence of the Company.
Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the starting time and the end time of the shareholders' meeting, how the meeting is convened, the name of the chair and the secretary, actions to be taken in the event of disruption to the video conferencing platform or to the participation in the virtual meeting due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.
When convening a virtual shareholders' meeting, other than compliance with the requirements described in the preceding paragraph, the Company shall specify in the meeting minutes the alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting.

Article 16 (Public announcement)
On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event of a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the Company's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the video conferencing platform. The same shall apply whenever new statistics about the total number of shares represented at the meeting and a new tally of votes is released during the meeting.
If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under the regulations of the Taiwan Stock Exchange Corporation, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17 (Maintenance of order at the venue)
Personnel administering the shareholders' meeting shall wear ID badges or armbands at the venue of the meeting.
The chair may command the proctors or security personnel to assist with the maintenance of order. The proctors or security personnel at the meeting venue assisting with maintenance of order shall carry ID or wear armbands marked "Proctor."
At the place of a shareholders' meeting where loudspeakers are equipped, if a shareholder speaks through any device other than the public address equipment set up by the Company, the chair may terminate his/her/their speech.
When a shareholder violates the rules of procedure and defies the chair's correction, obstructs the proceedings and refuses to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 (Recess and resumption of the meeting)
When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.
If the meeting venue is no longer available for use before all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.
The shareholder meeting may, in accordance with the provisions of Article 182 of the Company Act, be resolved to be postponed or resumed within five days.

Article 19 (Disclosure of information on videoconference)
According to the regulations, in the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election on the virtual meeting platform immediately after the end of the voting session, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 20 (Location of the chair and the recording person at a virtual shareholders' meeting)
When the Company convenes a virtual shareholders' meeting, both the chair and the recording person shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 21 (Handling of signal interruption)
In the event of a virtual shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve technical communication issues
In the event of a virtual shareholders' meeting, except for circumstances where a meeting is not required to be postponed to or resumed at another time under Paragraph 4, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, when declaring the opening of the meeting, the chair shall also announce that if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within 5 days, in which case Article 182 of the Company Act shall

not apply.
For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected virtual shareholders’ meeting shall not attend the postponed or resumed session.
At a meeting to be postponed or resumed as described in the second paragraph, the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting but do not attend the postponed or resumed session, the number of shares represented by and voting/election rights exercised by these shareholders shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.
During a postponed or resumed session of a shareholders’ meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast, counted, and the voting results or the list of elected directors and supervisors have been announced.
When the Company convenes a hybrid shareholders’ meeting, and the virtual meeting cannot continue as described in the second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders’ meeting online, still meets the minimum legal requirement for a shareholders’ meeting, then the shareholders’ meeting shall continue, and no postponement or resumption thereof under the second paragraph is required.
Under the circumstances where a meeting shall continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on the meeting agenda of that shareholders’ meeting.
When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders’ meeting in accordance with the requirements listed under Paragraph 7, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.
During the dates or period as set forth in the second half of Article 12 and Paragraph 3, Article 13 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies and Paragraph 2, Article 44-5, Article 44-15 and Paragraph 1, Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the second paragraph.

Article 22
When convening a virtual shareholders’ meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders’ meeting through video conference. Except in the circumstances set out in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide the shareholders with connection facilities and necessary assistance, and specify the period during which shareholders may apply to the company and other related matters requiring attention.

Article 23
These Rules shall be effective upon the approval of the shareholders’ meeting, and the same applies to amendments as well.

Appendix 4 — Shareholding Status of All Directors

1. As of the record date for the suspension of share transfers, the total number of issued shares is 307,536,533. Pursuant to the Regulations Governing the Percentage of Shareholding and Inspection of Directors and Supervisors of Public Companies, the minimum statutory aggregate shareholding required for all directors is 12,301,461 shares.

2. The individual and aggregate shareholding status of all directors as recorded in the shareholder register as of the record date for the suspension of share transfers for this Annual General Meeting is as follows, and is in compliance with the requirements of Article 26 of the Securities and Exchange Act.

Record Date for Suspension of Share Transfers: April 18, 2026

Title	Name	Shares Held as of Record Date
Chairperson	Huang Chiu Yung	12,355,089
Vice Chairperson	Huang Li-Lin	4,707,083
Director	Huang Tzu-Cheng	1,285,000
Director	Tseng Kung-Sheng	1,371,000
Independent Director	Huang Chin-Ming	0
Independent Director	Chen Tai-Jan	0
Independent Director	Hsu Wan-Lung	0
Total Shares Held by All Directors		19,718,172