ICHIA TECHNOLOGIES, INC.

2025 ANNUAL REPORT

Stock Code : 2402

i.The Company's spokesperson, acting spokesperson, position TEL and e-mail:

Spokesperson
Name: Tseng Kung-Sheng
Position: Chief executive officer
TEL: (03)397-3345
E-mail: ichia.ir@ichia.com

Acting spokesperson
Name: Huang Yen-Hsiang
Position: Chief finance officer
TEL: (03)397-3345
E-mail: ichia.ir@ichia.com

ii.Address of the Company's Head Office and Plant, and TEL:

Address: No. 268, Huaya 2nd Rd., Guishan Dist., Taoyuan City
TEL: (03)397-3345

iii.Stock transfer agency:

Name: Taishin Securities Co., Ltd.,
Address: B1, No. 96, Section 1, Jianguo North Road, Taipei City
TEL: (02)2504-8125
Website: https://www.tssco.com.tw

iv.Attesting CPA of the annual financial statements for the most recent year:

CPA: Hsieh Ming-Chung, Liu Shu-Lin
CPA firm: Deloitte Touche Tohmatsu Limited
Address: 20th Floor, No. 100 Songren Road, Xinyi District, Taipei City
TEL: (02)2725-9988
Website: https://www2.deloitte.com/tw

v.The name of any exchanges where the Company's securities are listed offshore, and the method by which to access information on said offshore securities: None.

vi.Company website: https://ichia.com

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I. Letter to Shareholders

Over the past year, global geopolitical risks continued to affect the market, while the impact of monetary policy adjustments by major economies persisted. Although the labor market gradually stabilized, uncertainties arising from inflationary pressures and slower economic growth remained, and the overall operating environment continued to be highly challenging. Adhering to the principles of prudent and sound management, ICHIA TECHNOLOGIES, INC. flexibly adjusted its operating strategies and actively seized market opportunities, delivering strong operating results in 2025. Full-year consolidated operating revenue reached NT$10.849 billion, representing a year-on-year increase of 14%; consolidated gross margin was 19%; consolidated operating income was NT$915 million, representing a year-on-year increase of 18%; consolidated net income after tax was NT$754 million, representing a year-on-year increase of 6%; and after-tax earnings per share were NT$2.47. Overall profitability and operating performance continued to improve, with operations growing steadily and reaching a new high in recent years.

In response to the global trend of supply chain restructuring and customers' demand for localized production, the Company has continued to strengthen its global presence and promote cross-regional resource integration. The Malaysia production base was successfully completed in 2025 and is expected to officially commence mass production and operations in 2026, focusing on the production and development of optical communication and automotive products. In the future, this will effectively enhance the Group's flexibility in production capacity allocation and supply chain resilience, strengthen Ichia Technologies' regional integrated service capabilities, enable timely responses to customers' diversified needs and changes in the international economic and trade environment, and further consolidate its competitive advantages.

In terms of industry development, electric vehicles, smart cockpits, and autonomous driving technologies continue to evolve rapidly, driving the long-term growth momentum of the automotive electronics market. As the level of automotive intelligence continues to rise, electronics and modularization have become key development directions. In recent years, the Company has actively promoted strategic transformation, focused on high value-added products, and committed itself to becoming a comprehensive module solution provider integrating mechanical design, electronic technology, and thermal management capabilities. The Company continues to expand into diversified application areas such as smart cockpits, wearable devices, robotics, drones, and optical communications, while deepening its strategic partnerships with international customers and steadily enhancing its market penetration and influence.

In terms of operational enhancement, the Company continues to promote smart manufacturing and digital transformation. Through process automation, information system integration, and data-driven management, the Company has comprehensively improved production efficiency and quality stability. At the same time, the Company has strengthened its software and hardware integration and system development capabilities, expanded its module product portfolio, and provided customers with one-stop integrated services, further enhancing product added value and the competitiveness of its overall solutions as it steadily advances toward its goal of becoming a global leader in module solutions.

In terms of sustainable operations, the Company continues to enhance corporate governance, promote green energy and the application of recycled materials, and implement corporate social responsibility and stakeholder communication mechanisms, thereby continuously improving its overall ESG performance. We hereby extend our sincere gratitude to all shareholders, customers, employees, and partners for their long-term trust and support. In the face of future challenges, Ichia Technologies will continue to strengthen the resilience of its global operations, deepen its core technological capabilities and innovative thinking, and continuously optimize and expand new businesses and new products. The Company will provide customers with solutions that combine environmental protection and performance, make more far-reaching contributions to global sustainable development, and create sustainable and tangible returns in value for shareholders.

Chairman: Huang Chiu-Yung

i. 2025 Business Result

(i) Implementation Result of Business Plan

(In Thousands of NTD; Net Profits (Losses) After Tax per Share in NTD)

Item	2024	2025	Increase (decrease) percentage (%)
Net operating revenues	9,531,011	10,848,977	14%
Operating costs	7,822,192	8,780,458	12%
Net operating profits (losses)	773,807	914,578	18%
Non-operating incomes and expenses	76,847	24,758	-68%
Net profits (losses) after tax	711,214	753,973	6%
Net profits (losses) after tax per share	2.36	2.47	5%

(ii) The Company's operating revenue for fiscal year 2025 amounted to NT$10,848,977 thousand, representing an increase of NT$1,317,966 thousand compared to NT$9,531,011 thousand in fiscal year 2024, or a growth rate of 14%. The net income after tax for 2025 was NT$753,973 thousand, an increase of NT$42,759 thousand compared to the net income after tax of NT$711,214 thousand for 2024, reflecting a 6% increase in profitability.

(iii) Implementation status of budget: Not applicable.

(iv) Financial receipts and expenditures, and profitability analysis

Item		2024	2025
Capital structure (%)	Debts to total assets ratio	45.98	51.87
	Long-term capital to property, plant, and equipment ratio	238.43	232.17
Solvency (%)	Current ratio	157.36	169.99
	Quick ratio	128.14	143.79
	Times interest earned ratio	11.94	11.05
Profitability (%)	Return on assets	6.71	5.85
	Return on equity	12.05	10.47
	Net profit margin	7.46	6.95
	Earnings per share (NT$)	2.36	2.47

(v) Research and development

The Company's integrated module solutions adhere to a competitive strategy centered on premium quality, operational efficiency, and global logistics services. From design, production, integration, to assembly, the Company emphasizes a fully integrated, end-to-end solution aimed at reducing customers' supplier management costs. At the same time, the Company continues to invest in the development and manufacturing of high-technology products to strengthen its competitive advantages and deliver value-added services.

In fiscal year 2025, research and development expenses amounted to NT$360,696 thousand, representing approximately 3% of total revenue. For details regarding research and development plans for future years, please refer to pages 64–69 of this annual report.

ii. Summary of 2026 Business Plan

(i) Operational guidelines

1. Operation planning

(1) Conduct training of professionals, implement performance evaluation system, optimize salary and reward mechanism, and enrich human capital.

(2) Establish a comprehensive global production and sales network, diversify and pluralize our products and continue developing highly reliable products at the technology level to become a world-class module solution provider.

(3) Implement organizational reform and accountability culture to strengthen team competitiveness and

enhance operational performance.

2. Financial Planning

(1) Based on the medium- and long-term capital demand planning, raise capital, deploy assets safely and soundly, effectively control the budget and capital expenditure, and improve the financial structure.

(2) Establish close collaboration relationship with financial institutions to keep abreast of financial market trends, reduce capital costs, use financial instruments flexibly, hedge exchange rate/interest rate risks, build financial risk management mechanisms, and enhance the Group's capital utilization efficiency.

(3) Make good use of the capital market and expand the economies of scale for operations through investment, merger and acquisition to enhance shareholders' equity value.

(ii) Expected sales volume and its basis

(1) Based on our existing mass production and developing models, as well as our customers' expected demand for new models in the future, and according to our production capacity and future expansion plans, we expect our sales volume to continue to grow steadily.

(2) Based on the product development trend of the end market and the assessment of our process technology and capability, we will continue to develop new business performance in the field of new products and technologies.

(iii) Important production and marketing policies

1. Production strategy

(1) Adjust the organization and production capacity configuration according to the business conditions of the Company and the customer to improve production efficiency and competitiveness.

(2) Effectively regulate and utilize each manufacturing base's production capacity, implement production risk diversification, increase the proportion of automation in the production process, and effectively shorten the delivery time and promote the production efficiency of each factory.

(3) Construct the full-process production capacity, work with customers to research and develop solid intellectual property, strengthen smart automatic production equipment, continuously improve the quality of production, technology capability, and improve yield rate and reduce cost.

2. Marketing strategies

(1)Deepen long-term cooperative relationships with core customers, target niche markets for high-reliability products, and expand product lines and production scale to help customers reduce overall costs while providing one-stop integrated solutions.

(2)Actively participate in major domestic and international exhibitions and industry exchange events to enhance brand visibility; expand new products and new customers through systematic industry intelligence gathering and market analysis, thereby strengthening business development capabilities.

(3)Continue expanding the Company's global market presence by enhancing comprehensive competitive advantages in quality, delivery, and pricing, with the goal of steadily increasing global market share.

iii. The Company's future development strategy

(i) Develop products in multiple material combinations to increase the diversity of product lines and expand our niche by developing high value-added products.

(ii) Enhance engineering capabilities, actively invest in product development and design, shorten product development time, reduce development costs, and continue to work on quality improvement.

(iii) Combine the existing product series, recruit high-level researchers to invest in the research and development of high-end products.

iv. The effect of the external competitive, legal and macroeconomic environment:

Please refer to the "Letter to Shareholders" on page 4.

II. Corporate Governance Report

I. Information on directors, general managers, deputy general managers, senior managers, and heads of departments and branches

(i) Director

1.Information on Directors

April 18, 2026 Unit: Shares/Shareholding percentage: %

Job title	Nationality or place of registration	Name	Gender / Age (year)	Election (Appointment) Date	Term of office	Inauguration Date	Shares held at election		Current shareholding		Current Shares Held by Spouse and Children of Minor Age		Shareholding Under the Name of A Third Party		Major (Academic Degree) Experience	Holding other positions of the Company and other companies at present	Other Chiefs, Supervisors or Directors with Spouses, or Relatives Within the Second Degree of Kinship			Remarks
							Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Job title	Name	Relationship	
Chairman	R.O.C.	Huang Chiu-Yung	Male 61-69	2023.6.20	3 years	1999.6.5	10,913,486	3.55	12,355,089	4.02	3,180,790	1.03	43,317,961	14.09	Attended EMBA at National Taiwan University Kinpo Electronics, Inc.	(Note 1)	None	None	None	None
Vice Chairman	R.O.C.	Huang Li-Ling	Female 61-69	2023.6.20	3 years	1999.6.5	4,707,083	1.53	4,707,083	1.53	2,513,994	0.82	0	0	Department of Economics, Fu Jen University Completion of the credit class of the Institute of Business Management of Chung Hsing University Teapo Electronic Corporation	(Note 2)	None	None	None	None
Director	R.O.C.	Tseng Kung-Sheng	Male 51-59	2023.6.20	3 years	2023.6.20	651,000	0.21	1,371,000	0.45	985,000	0.32	0	0	Department of Physics, Tamkang University Senior Assistant, General Manager's Office, Unimicron Technology Corporation CEO of ICHIA Technologies	Director and General Manager of the Company, Chairman and General Manager of ICHIA ELECTRONICS (SUZHOU), Chairman and General Manager of ZHONGSHAN ICHIA ELECTRONICS CO., LTD, Chairman of ICHIA RUBBER INDUSTRY (M) Sdn. Bhd.	None	None	None	None

Director	R.O.C.	Huang Tzu-Cheng	Male 71-79	2023.6.20	3 years	2014.6.11	1,285,000	0.42	1,285,000	0.42	0	0	0	0	Pacific Western University.	Chairman of I-SHENG ELECTRIC WIRE & CABLE CO., LTD., Chairman of DragonJet Corporation, Independent Director of Radiant Opto-Electronics Corporation, and Director of VSO Electronics Co., Ltd. (representative of I-SHENG ELECTRIC WIRE & CABLE CO., LTD.)	None	None	None	None
Independent Director	R.O.C.	Huang Chin-Ming	Male 71-79	2023.6.20	3 years	2017.6.13	0	0	0	0	0	0	0	0	Department of Electronic Engineering, National Chiao Tung University	(Note 3)	None	None	None	None
Independent Director	R.O.C.	Chen Tai-Jan	Male 71-79	2023.6.20	3 years	2017.6.13	0	0	0	0	200,000	0.07	0	0	Ph.D., State University of New York at Albany, USA .	Distinguished Chair Professor of National Taiwan University, Independent Director and member of the Remuneration Committee of CHROMA ATE Inc., Independent Director of Goldsun Building Materials Co., Ltd., Chairman of Taiwan Climate Services Partnership, and Chairman of Chinese Culture University.	None	None	None	None
Independent Director	R.O.C.	Hsu Wan-Lung	Male 61-69	2023.6.20	3 years	2020.6.12	0	0	0	0	0	0	0	0	Doctoral degree, Institute of Management Studies, National Chiao Tung University University of Washington School of Business, University of Washington	Consultant of Chinese Professional Management Association of Hsinchu Consultant of Digital Economy Technological Innovation R&D and Application Program, National Tsing Hua University Vice Chairman of CHINESE INTELLECTUAL PROPERTY TRADE ASSOCIATION	None	None	None	None

Note 1: Chairman of the Board of Directors of the Company, Chairman of ICHIA HOLDINGS (B.V.I) Co., Chairman of the Board of Directors of ICHIA USA Inc., Director of ICHIA RUBBER INDUSTRY (M) Sdn Bhd., Chairman of ICHIA UK Ltd., Chairman of ICHIA HOLDINGS (H.K.) Co., Director of ICHIA RUBBER INDUSTRY (M) Sdn. Bhd., Chairman of Ferrari Investment Co. Ltd., Chairman of Chuang Yi Investment Co., Ltd., Director of ULTRA CHIP, Inc.

Note 2: The Vice Chairman of the Company, the General Manager of ICHIA HOLDINGS (B.V.I) Co., Director of ICHIA USA Inc., Director, ICHIA RUBBER INDUSTRY (M) Sdn Bhd, Managing Director of ICHIA Technologies Hungary Limited Liability Company, Director of ICHIA ELECTRONICS (SUZHOU), Director of ZHONGSHAN ICHIA ELECTRONICS CO., LTD, Director of ICHIA HOLDINGS (H.K.) Co., Chairman of SOGAI Investment Co., Ltd.

Note 3:Concurrent positions held in other companies: Chairman of CHROMA ATE Inc., Director of I-SHENG ELECTRIC WIRE & CABLE CO., LTD., Director of Tian Zheng International Precision Machinery Co., Ltd., Director of TWOWAY Communications Inc., Chairman of DynaScan Technology Corp., Chairman of MAS Automation Corp., Chairman of TESTAR ELECTRONICS CORP., Chairman of Innovative Nanotech Inc., Chairman of Touch Cloud Inc., Chairman of EVT TECHNOLOGY CO., LTD., Chairman of CHROMA INVESTMENT CO., LTD., Director of ADIVIC Technology Co., Ltd., Director of Neworld Electronics Limited, Director of Chroma Electronics (Shenzhen) Co., Ltd., Director of Chroma Electronics (Shanghai) Co., Ltd., Director of Sensational Holdings Ltd., Director of CHI Incorporation Ltd., Director of Chroma Electronics (Suzhou) Co., Ltd., Director of Chen Hwa Technology Inc., Director of Chroma ATE (Shanghai) Co., Ltd., Director of Wei Kuang Automatic Equipment (Nanjing) Co., Ltd., Director of Wei Kuang Automatic Equipment (Xiamen) Co., Ltd., Director of Chroma Japan Corp., and Director of Quantel Private Ltd.

2. Major shareholders of the corporate shareholder: None.

3.Professional knowledge and independence of directors and independent directors:

Qualification / Name	Professional qualifications and experience									Status of independence				Number of other public companies where the person concurrently serves as an independent director
	Ability to make operational judgments	Ability to perform accounting and financial	Ability to conduct business management.	Ability to conduct crisis management	Knowledge of the industry	Understanding of international markets.	Ability to lead	Ability to make decision	Not a person with any of the circumstances	Does the person, their spouse, or a relative within the second degree of kinship serve as a director, supervisor, or employee of the Company or any of its affiliated companies	Number and percentage of shares held by the person, spouse, a relative within the second degree of kinship (or in the name of another person)	Whether the person is a director, supervisor or employee of any companies in a special relationship with the Company	The compensation and amount received for providing the Company or affiliates with commercial, legal, financial, accounting or related services in the most recent two years	
Huang Chiu-Yung	√	√	√	√	√	√	√	√	√	Please refer to the disclosures in the “Information on Directors” on page 7.			None	0
Huang Li-Ling	√	√	√	√	√	√	√	√	√	Please refer to the disclosures in the “Information on Directors” on page 7.			None	0
Tseng Kung-Sheng	√	√	√	√	√	√	√	√	√	Please refer to the disclosures in the “Information on Directors” on page 7.			None	0
Huang Tzu-Cheng	√	√	√	√	√	√	√	√	√	No	Please refer to the disclosures in the “Information on Directors” on page 8.	No	None	1
Huang Chin-Ming	√	√	√	√	√	√	√	√	√	No	None	No	None	0
Chen Tai-Jan	√	√	√	√	√	√	√	√	√	No	Please refer to the disclosures in the “Information on Directors” on page 8.	No	None	2
Hsu Wan-Lung	√	√	√	√	√	√	√	√	√	No	None	No	None	0

4.Diversity and independence of the Board of Directors:

(1) Diversity of the Board of Directors:

All seven directors of the Company's 13th Board of Directors are R.O.C. nationals, including 6 male directors and 1 female director. The directors are all experts from industry and academia, with professional expertise covering various fields. The selection process is open, transparent, and fair, with professionalism and compliance with independence requirements as the primary considerations.

The age distribution of the directors is as follows: 1 director aged 51-59, 3 directors aged 61-69, and 3 directors aged 71-79.
3 directors have employee status, accounting for 43%; 1 director is female, accounting for 14%.
No single gender accounts for one-third or more of the directors of the current Board. This is due to the nature of the industry, which makes it difficult to identify suitable female candidates. In future director elections, in addition to professional knowledge and independence, the Company will also take gender diversity into consideration, with a view to increasing the representation of directors of different genders.

<u>Industry Experience/Professional Expertise Distribution</u>
Chairman Chiu-Yung Huang and Vice Chairman Li-Ling Huang are both founding partners of ICHIA. Over the past 40 years, they have led the Company in successfully breaking through the declining feature phone market, and the Company has now become an important supplier in the supply chain for automotive panels and related application equipment. They possess extensive practical experience. In addition, when Chairman Chiu-Yung Huang served as Chief Strategy Officer of the Company, he was responsible for formulating the medium- and long-term business development strategies of the Company and its subsidiaries and monitoring the execution results, effectively promoting the research and development of innovative technologies and processes.

Director Kung-Sheng Tseng joined ICHIA TECHNOLOGIES, INC. in 2012. In 2020, he was formally appointed by the Board of Directors as General Manager and Chief Executive Officer of ICHIA TECHNOLOGIES, and has long been responsible for the planning and execution of overall operating strategies. During his tenure, he has been committed to promoting the Company's transformation from a traditional electronic components manufacturer into a provider of module integration solutions, strengthening its core technologies and manufacturing capabilities, and leading ICHIA in building a solid reputation for international quality. In 2023, he was elected as a new director of ICHIA by resolution of the shareholders' meeting. Over his more than 30-year career, Chief Executive Officer Tseng has excelled at translating major decisions into concrete actions, demonstrating outstanding strategic execution and integrated management capabilities.

Director Tzu-Cheng Huang is the Chairman of I-SHENG ELECTRIC WIRE & CABLE CO., LTD. and has extensive experience in corporate governance and industry management. Since founding I-SHENG ELECTRIC WIRE & CABLE CO., LTD., he has upheld rigorous quality control and financial discipline, and has successfully built the company into one of the world's leading manufacturers of power cords and connectors through a philosophy of sound management. The Company has maintained stable profitability over the years, demonstrating his strong professional capabilities in strategic planning and operational management.

Independent Director Huang Chin-Ming is currently the chairman of the listed company Chroma ATE Inc. He has been selected for the Harvard Business Review HBR Top 100 Taiwanese Business Leaders for five consecutive years, ranked 34th in 2024 (the evaluation method follows the survey method of the American English version of the Top 100 Global CEOs, and is ranked comprehensively based on financial performance - accounting for 85% of the total score and ESG effectiveness - accounting for 15% of the total score). More than 40 years of experience in corporate operations management.

Independent Director Chen Tai-Jan is currently the chairman of the board of directors of Chinese Culture University. He has been committed to the development of higher education and the promotion of academic research for more than 40 years, and possesses profound humanistic qualities and outstanding leadership skills. He also attaches importance to industry-academia collaboration, emphasizes corporate ethics and social responsibility, and actively cultivates a new generation of talents with a global vision and local concerns.

Independent Director Hsu Wan-Lung worked at ITRI for many years, and was responsible for technology transfer, new business start-ups, and value-added operations of intellectual property. He served as the CEO of the National Chiao Tung University's Industry-Academia Operations Center and Entrepreneurship Incubation Center, and was responsible for campus entrepreneurship counseling and incubation enterprise cultivation. He has more than 30 years of practical experience in innovation and entrepreneurship.

All seven directors have many years of practical business management experience and collectively possess overall operational judgment, crisis management, industry knowledge, financial and accounting analysis capabilities, business management capabilities, international market perspectives, leadership, and decision-making capabilities.

The specific management objectives and achievement status of the board diversity policy are as follows:

Management Goal	Achievement
The term of office of an independent director shall not exceed three terms	Achieved Independent directors who have served three terms will be subject to re-election in 2026 in accordance with the requirements and spirit of corporate governance.
At least one-third of the independent directors shall have legal, accounting, or technology specialties	Achieved
At least one-third of the independent directors must have industry, marketing or technology expertise	Achieved

(2) Independence of the Board of Directors:

The Company has 3 independent directors, accounting for 43%. In accordance with the regulations for listed companies, the Company has obtained written statements from each director, and the corporate governance unit has also confirmed their eligibility for election and their immediate family members' independence from the Company and that there has been no violation of Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.

(II). Information on general managers, deputy general managers, senior managers, and officers of various departments and branches

April 18, 2026 Unit: shares

Job title	Nationality	Name	Gender	Election (Appointment) Date	Shareholding		Current Shares Held by Spouse and Children of Minor Age		Shareholding Under the Name of A Third Party		Major (Academic Degree) Experience	Holding positions in other companies at present	Managers Within the Second Degree of Kinship			Remarks
					Number of shares	Shareholding percentage	Number of shares	Shareholding Ratio	Number of shares	Shareholding Percentage			Job title	Name	Relationship	
Chairman and Chief Strategy Officer	Republic of China	Huang Chiu-Yung	Male	2019.8.22	12,355,089	4.02%	3,180,790	1.03%	43,115,961	14.02%	EMBA at National Taiwan University (dropped out) Chairman of ICHIA TECHNOLOGIES	(Note 1)	None	None	None	None
General Manager	Republic of China	Tseng Kung-Sheng	Male	2020.7.1	1,371,000	0.45%	985,000	0.32%	0	0%	Department of Physics, Tamkang University Senior Assistant, General Manager’s Office, Unimicron Technology Corporation CEO of ICHIA Technologies	Director of the Company, Chairman and General Manager of ICHIA ELECTRONICS (SUZHOU), Chairman and General Manager of ZHONGSHAN ICHIA ELECTRONICS CO., LTD, Chairman of ICHIA RUBBER INDUSTRY (M) Sdn. Bhd.	None	None	None	None
Deputy General Manager	Republic of China	Wu Feng-Hsin	Male	2011.6.1	810,000	0.26%	0	0%	0	0%	Executive MBA Program, National Central University General Manager of IMS BU, ICHIA TECHNOLOGIES	None	None	None	None	None

Deputy General Manager	Republic of China	Tu Tsung-Ying	Male	2024.1.15	200,000	0.07%	0	0%	0	0%	Master of Business Administration, School of Management, Shih Chien University; Assistant Manager of Marketing Department and Director of System Product Division, AURAS Technology Co.,Ltd. Deputy General Manager of TMS BU, ICHIA TECHNOLOGIES	General Manager of Xu Kun Telecom Limited Company and Responsible person of SKY STAIRS SOLUTION CONSULTANT LTD	None	None	None	None
Deputy General Manager	Republic of China	Hsu Ling-Yu	Female	2025.2.1	550,802	0.18%	12,000	0.00%	0	0%	Department of Foreign Languages and Literature, National Taiwan University Deputy General Manager, Sustainability Management Division, Ichia Technologies Inc.	None	None	None	None	None
Finance officer	Republic of China	Huang Yen-Hsiang	Male	2019.11.12	300,000	0.10%	0	0%	0	0%	Institute of Science in Finance, Tamkang University CFO of ICHIA TECHNOLOGIES	Supervisor of ICHIA ELECTRONICS (SUZHOU), Supervisor of ZHONGSHAN ICHIA ELECTRONICS CO., LTD, Director of ICHIA RUBBER INDUSTRY (M) Sdn. Bhd.	None	None	None	None
Accounting officer	Republic of China	Cheng Ching-Yi	Female	2020.3.18	40,040	0.01%	0	0%	0	0%	Department of Business Administration, National Taipei University of Technology Accounting specialist, DING PEI MARKETING Co., Ltd. Accounting supervisor of Ichia Technologies, Inc.	None	None	None	None	None

Note 1: Chairman of the Board of Directors of the Company, Chairman of ICHIA HOLDINGS (B.V.I) Co., Chairman of the Board of Directors of ICHIA USA Inc., Director of ICHIA RUBBER INDUSTRY (M) Sdn Bhd., Chairman of ICHIA UK Ltd., Chairman of ICHIA HOLDINGS (H.K.) Co., Director of ICHIA RUBBER INDUSTRY (M) Sdn. Bhd., Chairman of Ferrari Investment Co. Ltd., Chairman of Chuang Yi Investment Co., Ltd., Director of ULTRA CHIP, Inc.

II. Remuneration paid to directors, general manager and deputy general manager in the most recent year

(I) Remuneration to directors

Unit: NT$ Thousand

Job title	Name	Remuneration to directors								A、B, C and D as a % of the net profits after tax		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
		Base Compensation (A)		Severance and Pension (B)		Remuneration to directors (C)		Business execution fee (D)				Salary, bonus, allowance (E)		Severance and Pension (F)		Proposed 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.	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.	
																Cash dividends	Stock dividends	Cash dividends	Stock dividends			
Chairman	Huang Chiu-Yung	0	0	0	0	3,600	3,600	80	80	3,680 0.49%	3,680 0.49%	21,425	21,425	0	0	0	0	0	0	25,105 3.33%	25,105 3.33%	0
Vice Chairman	Huang Li-Ling	0	0	0	0	2,000	2,000	80	80	2,080 0.28%	2,080 0.28%	76	76	0	0	0	0	0	0	2,156 0.29%	2,156 0.29%	0
Director	Tseng Kung-Sheng	0	0	0	0	2,000	2,000	80	80	2,080 0.28%	2,080 0.28%	26,064	29,064	108	108	0	0	0	0	28,252 3.75%	31,252 4.14%	0
Director	Huang Tzu-Cheng	0	0	0	0	1,200	1,200	80	80	1,280 0.17%	1,280 0.17%	0	0	0	0	0	0	0	0	1,280 0.17%	1,280 0.17%	0
Independent director	Chen Tai-Jan	600	600	0	0	400	400	80	80	1,080 0.14%	1,080 0.14%	0	0	0	0	0	0	0	0	1,080 0.14%	1,080 0.14%	0
Independent director	Huang Chin-Ming	600	600	0	0	400	400	80	80	1,080 0.14%	1,080 0.14%	0	0	0	0	0	0	0	0	1,080 0.14%	1,080 0.14%	0
Independent director	Hsu Wan-Lung	600	600	0	0	400	400	80	80	1,080 0.14%	1,080 0.14%	0	0	0	0	0	0	0	0	1,080 0.14%	1,080 0.14%	0

1.Please describe the payment policy, system, standard and structure of the remuneration to independent directors, and the association of their responsibility, risk, and time devoted with the amount of the remuneration paid:
The Company has established the "Regulations Governing the Distribution of Remuneration and Compensation to Directors" to govern the distribution thereof depending on the involvement of the directors in the business of the Company:
(i) Fixed compensation: The Company may pay a fixed monthly compensation of NT$30,000 to NT$50,000 to independent directors for their independent fulfillment of duties and participation in the corporate governance within the scope of their responsibilities.
(ii) Travel expenses: The travel expenses that a director should receive for going to the Company to attend a meeting. Those who attend are entitled to receive this allowance.
(iii) Distribution of remuneration: To be implemented in accordance with Article 23 of the Articles of Incorporation governing the remuneration to directors.
(iv) Other remuneration items: Where any other compensations other than those listed above are paid to independent directors, the Remuneration Committee shall put forward assessment recommendations and submit them to the Board of Directors for approval.
2.The remuneration received by the Company's directors for providing services (e.g. serving as a consultant, who is not regarded as an employee, of the parent company / any of the companies included in the financial reports / any investee) in the most recent year other than the remunerations disclosed above: None.

(II) Remuneration to general manager and deputy general manager

Unit: NT$ Thousand/ Thousand shares;

Job title	Name	Salary (A)		Severance and Pension (B)		Bonus and special allowance (C)		Remuneration to employees (D)* Note				A、A, B, C and D as a % of the net profits after tax		Remuneration from reinvested enterprises outside subsidiaries or from the parent company
		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.	
								Cash dividends	Stock dividends	Cash dividends	Stock dividends			
Chairman and Strategy office	Huang Chiu-Yung	3,600	3,600	0	0	17,825	17,825	0	0	0	0	21,425 2.84%	21,425 2.84%	None
General Manager (CEO)	Tseng Kung-Sheng	5,106	7,244	108	108	20,958	21,820	0	0	0	0	26,172 3.47%	29,172 3.87%	None
Deputy General Manager	Wu Feng-Hsin	3,808	3,808	108	108	8,828	8,828	500	0	500	0	13,244 1.76%	13,244 1.76%	None
Deputy General Manager	Tu Tsung-Ying	3,520	3,520	108	108	4,633	4,633	500	0	500	0	8,761 1.16%	8,761 1.16%	None
Deputy General Manager	Hsu Ling-Yu	2,681	2,681	99	99	5,488	5,488	500	0	500	0	8,768 1.16%	8,768 1.16%	None

*Note: This amount is a proposed amount.

(III) The name of the managerial officer in charge of the distribution of employee remuneration and the status of the distribution

April 18, 2026

Position	Job title	Name	Stock dividends	Cash amount (NT$ thousand) *Note	Total	Total amount as a % of the net profits after tax
Managerial officer	Strategy office	Huang Chiu-Yung	0	2,000	2,000	0.27%
	General Manager (CEO)	Tseng Kung-Sheng				
	Deputy General Manager	Wu Feng-Hsin				
	Deputy General Manager	Tu Tsung-Ying				
	Deputy General Manager	Hsu Ling-Yu				
	Finance officer	Huang Yen-Hsiang				
	Accounting officer	Cheng Ching-Yi				

*Note: This amount is a proposed amount.

(IV) A comparative explanation of the total amount of remuneration paid by the Company and all the companies in the consolidated statements to the Company's directors, general manager and deputy general manager in the most recent two years and an analysis of the proportion of the net profit after tax in the individual or separate financial reports, and an explanation of the policy, standard and combination of remuneration payment, the procedure for setting remuneration, and the correlation with operating performance and future risks:

Analysis of the remuneration that the Company and all the companies included in the consolidated financial statements paid to the directors, general managers and deputy general managers of the Company in the most recent two years as a percentage of the net profit after tax stated in the stand-alone or individual financial statements:

Item / Job title	The Company				All Companies in Consolidated Financial Statements			
	2024		2025		2024		2025	
	Total amount (NT$ Thousand)	Percentage	Total amount (NT$ Thousand)	Percentage	Total amount (NT$ Thousand)	Percentage	Total amount (NT$ Thousand)	Percentage
Remuneration to directors	12,320	1.73%	12,360	1.64%	12,320	1.73%	12,360	1.64%
Remuneration to general manager and deputy general manager	46,275	6.51%	78,370	10.39%	48,479	6.82%	81,370	10.79%
Net profits after tax	711,214	—	753,973	—	711,214	—	753,973	—

The total remuneration paid to the general manager and deputy general managers in 2025 increased compared to 2024, as the Company's operating performance in 2025 was better than that of the previous year, and the fair value used to measure treasury shares transferred to employees also increased by 111% compared to the previous year. Accordingly, the remuneration paid to the general manager and deputy general managers also increased.

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

For the remuneration of the Company's directors, according to the Company's Articles of Incorporation, no more than 3% of the current pre-tax profit before deduction of employee remuneration and director remuneration for the year shall be set aside as director remuneration. In accordance with the "Board of Directors' Performance Evaluation Measures," the Company conducts regular performance evaluations covering six aspects: (1) Understanding of the Company's goals and missions (2) Awareness of directors' duties (3) Participation in the Company's operations (4) Internal relationship management and communication (5) Professionalism and continuing education of directors (6) Internal control.

For the remuneration of the Company's managerial officers, according to the Company's Articles of Incorporation, no less than 1% of the current pre-tax profit before deduction of employee remuneration and director remuneration for the year shall be set aside as employee remuneration. The performance evaluation for managerial officers covers three parts: (1) Duties of each managerial officer (2) Achievement of the performance goals for the current year (3) Contribution to the Company.

The remuneration package is as specified in the Remuneration Committee Charter and includes cash remuneration, stock options, dividends and 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 evaluations took 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. In addition, the remuneration system has been reviewed in a timely manner based on the actual business status and in accordance with the relevant laws and regulations to provide reasonable remuneration. The remuneration to directors and managerial officers in 2025 was determined through performance evaluation, submitted to the Remuneration Committee for deliberation, and referred to the Board of Directors for resolution.

(III)The association with the operation performance and future risk exposure

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. In addition, reference is made to the remuneration standards in the industry to ensure that the remuneration of the Company's management is competitive om the industry, so that outstanding management talent can be retained.

Important decisions of the Company's management are made after balancing various risk factors. The performance of related decisions is reflected in the Company's profitability. There is a positive correlation between management's remuneration and the performance of risk control.

Remuneration paid to directors, general managers, and deputy general managers by the Company and subsidiaries includes long-term incentives, and is in the form of cash, shares, or stock options. The remuneration is not fully paid in the year when there are earnings, and the actual value of the remuneration is related to future stock prices, that is, the directors, general managers, and deputy general managers will assume future business risks together with the Company and subsidiaries.

III. Implementation of corporate governance

(I). Operations of the Board of Directors

The Board of Directors held 5 meetings in 2025, and the attendance of directors was as follows:

Job title	Name	Number of actual attendance in person	Number of Attendances by Proxy	Actual Attendance (as a Non-voting Participant) Rate	Remarks
Chairman	Huang Chiu-Yung	5	0	100%	None
Vice Chairman	Huang Li-Ling	5	0	100%	None
Director	Huang Tzu-Cheng	5	0	100%	None
Director	Tseng Kung-Sheng	5	0	100%	None
Independent director	Chen Tai-Jan	5	0	100%	None
Independent director	Huang Chin-Ming	5	0	100%	None
Independent director	Hsu Wan-Lung	5	0	100%	None

Other matters to be recorded:

I. If any of the following is applicable to the operation of the Board, specify the date, the series of the session, the content of the motions, the opinions of the Independent Directors, and the response of the Company to the opinions of the Independent Directors:

(I) Matters listed in Article 14-3 of the Securities and Exchange Act: The Company has established an audit committee. The provisions of Article 14-3 of the Securities and Exchange Act are not applicable.

(II) Any other documented objections or qualified opinions raised by the independent director against board resolution in relation to matters other than those described above: None.

II. The implementation of directors' recusal of proposals for being interested parties:

1.As Director Kung-Sheng Tseng concurrently serves as the Company's Chief Executive Officer, he recused himself from the salary adjustment proposal at the Board meeting held on March 7, 2025.

2.At the Board meeting held on July 3, 2025, in connection with the proposal for the transfer of treasury shares to managerial officers, Chairman Chiu-Yung Huang, who concurrently serves as Chief Strategy Officer, and Director Kung-Sheng Tseng, who concurrently serves as Chief Executive Officer, recused themselves due to conflicts of interest and did not participate in the discussion or voting.

III. Evaluation of the Board of Directors:

Evaluation Cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation scope and result
Once a year	Evaluation of the performance of the Board of Directors from January 1, 2025 to December 31, 2025	Board of Directors, individual board members, Renumeration Committee Audit Committee	i. Self-evaluation of Board of Directors ii. Self-evaluation of board members iii. Self-Evaluation of the Remuneration Committee iv. Self-Evaluation of	■ Scope of evaluation: i. Self-evaluation of Board of Directors 1. Participation in the Company's operations. 2. Quality of the Board of Directors' decisions 3. Composition and structure of the Board of Directors. 4. Election and continuing education of directors. 5. Internal control. ii. Self-evaluation of board members

			the Audit Committee	1. Alignment of the goals and mission of the company. 2. Awareness of directors' duties. 3. Participation in the Company's operations. 4. Internal relationship management and communication. 5. Professionalism and continuing education of directors. 6. Internal control. iii. Self-evaluation of functional committees 1. Participation in the Company's operations. 2. Awareness of functional committees' duties. 3. Functional committees' decision-making quality. 4. Composition and member election of functional committees. 5. Internal control. ■ Result of evaluation: The Company finished the performance evaluation of the Board of Directors, directors, Remuneration Committee and Audit Committee in November 2025. The results were reported to the Board of Directors held on March 11, 2026. All the evaluation results were "excellent" or above, indicating an overall outstanding operation of the units.

IV. Evaluation of the goals and implementation status of enhancements to the functions of the Board of Directors in the current year and the most recent year:
All directors completed the required continuing education hours in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies".

(II) The annual work priorities and operations of Audit Committee

1. Member Information

April 18, 2026

Identity / Condition / Name		Professional qualifications and experience	Status of independence	Number of public companies where the person holds the title as Remuneration Committee member
Independent director	Huang Chin-Ming	Please refer to the information on directors on pages 8-11.		0
Independent director	Chen Tai-Jan			2
Independent director	Hsu Wan-Lung			0

2. Annual work focus

(1) The fair presentation of the Company's financial statements.

(2) The selection (dismissal) and independence of CPAs.

(3) Effective implementation of the Company's internal control.
(4) The Company complies with relevant laws and regulations.
(5) Control of existing or potential risks of the Company.

3. Operation status

The Audit Committee met five times in 2025, and the attendance of independent directors is as follows:

Job title	Name	Number of actual attendance in person	Number of Attendances by Proxy	Actual Attendance (as a Non-voting Participant) Rate	Remarks
Independent director	Chen Tai-Jan	5	0	100%	None
Independent director	Huang Chin-Ming	5	0	100%	None
Independent director	Hsu Wan-Lung	5	0	100%	None

Other matters to be recorded:

I. If the operation of the Audit Committee involves any of the following circumstances, the date, period, content of the proposal, objections, reservations or major suggestions of the independent directors, the resolution of the Audit Committee and the Company's handling of the Audit Committee's opinions shall be stated.

(I). Matters listed in Article 14-5 of the Securities and Exchange Act:

Date:	Proposal content	Resolution	The Company's handling of the opinions of the independent directors
2025.03.07	1. 2024 Business Report 2. 2024 Financial statements 3. 2024 earnings distribution and payment of cash dividends 4. 2024 Statement of Internal Control System 5.Proposal for borrowing from subsidiary ICHIA HOLDINGS (B.V.I) CO., LTD.	The proposal was approved and submitted to the Board of Directors for resolution.	It was unanimously approved by all the directors present at the meeting.
2025.05.05	1. 2025 Q1 financial statements 2.Transfer of treasury shares to employees (not directors or managers) and set the base date for subscription (third distribution)		
2025.07.03	Transfer of treasury shares to employees (not directors or managers) and set the base date for subscription (fourth distribution)		
2025.08.06	1. 2025 Q2 financial statements 2. Issuance of third domestic unsecured convertible bonds		
2025.11.06	1. 2025 Q3 financial statements 2. Proposal for the Company's 2026 annual internal audit plan. 3. Amendment to the internal control system for the		

	"payroll cycle". 4. Assessment of the independence of the CPAs. 5. Proposal for the remuneration for the Company's 2026 attesting CPAs. 6. Proposal for borrowing from subsidiary ICHIA HOLDINGS (B.V.I) CO., LTD. 7. Proposed lending of funds to subsidiary ICHIA TECHNOLOGIES MALAYSIA SDN. BHD.		

(II). Other than the foregoing, resolutions not approved by the Audit Committee and approved by two-thirds or more of all directors: None.

II. The recusal of the independent directors from motions that involved a conflict of interest. Specify the names of the independent directors, the content of the motions, and reason for recusal, and the participation in voting: None.

III. Communication between independent directors, internal audit officer and CPA (major matters, methods and results of communication on the Company's financial and business conditions, etc. should be included):

(I) The CPA may contact with independent directors whenever necessary. They can make smooth communication.

(II) The independent directors receive an audit report every month and the audit officer reports important matters to them at meeting of the Audit Committee. They have made full communication on the implementation of audit matters and its effectiveness.

Attendees	Date and matters of communication		Communication results
Independent director Chin-Ming Huang Independent Director Tai-Jan Chen Independent Director Wan-Lung Hsu CPA Steven Hsieh Audit Officer Hsin-Yi Chang	2025.03.07	1. Internal audit business report 2. 2025 Statement of Internal Control System 3.Financial statements	Independent director Had no opinions
	2025.05.05	1.Internal audit business report 2.Financial statements	
	2025.07.03	(The CPA and internal audit officer attended the meeting as non-voting participants and answered questions)	
	2025.08.06	1.Internal audit business report 2.Financial statements	
	2025.11.06	1. Internal audit business report 2. 2026 internal audit plan 3. Amendment to the internal control system for the "payroll cycle" 4. Financial statements	

IV. Performance evaluation of the Audit Committee: Please refer to page 20 of the annual report, which has been disclosed together with the "Implementation of Board of Directors' evaluation"

(III) Status of corporate governance, deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, and reasons for such deviations:

<table>
<tr><th rowspan="2">Items under evaluation</th><th colspan="3">Status</th><th rowspan="2">Any nonconformity to the Corporate Governance Best Practice Principles for TSEC/GTSM Listed Companies, and reasons thereof:</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td>I. Has the Company formulated and disclosed its corporate governance practice principles in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies?</td><td>V</td><td></td><td>The Company has established “Corporate Governance Best Practice Principles,” which is disclosed on the Company’s website.</td><td>No difference</td></tr>
<tr><td>II. Equity structure and shareholders’ equity
(I) Whether the Company has defined some internal operating procedure to deal with suggestions, questions, disputes and legal actions from shareholders, and implemented the procedure?</td><td>V</td><td></td><td>(I) The Company has an investor relations specialist dedicated to handling shareholders’ proposals or disputes and will appoint legal counsel to assist when necessary.</td><td rowspan="4">No difference</td></tr>
<tr><td>(II) Whether the Company controls the list of major shareholders and the controlling parties of such shareholders?</td><td>V</td><td></td><td>(II) The Company’s stock affairs are entrusted to a professional stock affairs agency. A person is assigned to understand the shareholder structure so that he/she can grasp the list of major shareholders and ultimate controllers of major shareholders who substantially control the Company.</td></tr>
<tr><td>(III) Whether the Company establishes or implements some risk control and firewall mechanisms between the Company and its affiliates?</td><td>V</td><td></td><td>(III) The Company has established management systems in accordance with relevant laws and regulations, such as the “Regulations Governing the Operation of Subsidiaries” and “Management of Related Party Transactions,” to control the risks between the Company and its affiliated companies and to establish appropriate firewalls.</td></tr>
<tr><td>(IV) Does the Company set up internal norms to prohibit the insiders from utilizing the undisclosed information to trade securities?</td><td>V</td><td></td><td>(IV) The Company has an “Ethical Business Best Practice Principles,” Article 14 of which explicitly prohibits insider trading and is disclosed on the website of the Company. Insiders are reminded, when necessary, not to trade the Company’s stocks during the trading period to avoid violation of these Principles.</td></tr>
</table>

Items under evaluation	Status			Any nonconformity to the Corporate Governance Best Practice Principles for TSEC/GTSM Listed Companies, and reasons thereof:
	Yes	No	Summary description	
III. The organization of the Board of Directors and its duties: (I) Does the Board of Directors formulate a diversity policies, specific management goals, and implement them? (II) Does the Company, in addition to setting up the Remuneration Committee and Audit Committee lawfully, have other functional committee set up voluntarily? (III) Whether the Company has formulated board performance evaluation measures and methods, conducts performance evaluations annually and regularly, and reports the results of performance evaluations to the Board of Directors, and uses them as a reference for individual directors' remuneration and a nomination for reappointment? (IV) Does the Company have the independence of the public accountant evaluated regularly?	V V V	 V	(i) Yes, please refer to page 9-11 for more information about disclosure. (ii) The Company currently has no other functional committees, but plans to establish a sustainability management committee in 2026. (iii) The Company has evaluation regulations for the performance of the Board of Directors, conducts regular performance evaluation every year, submits the results to the Board of Directors, uses them as the basis for the nomination for re-election of individual directors. (iv) The Company evaluates the independence of its CPAs once a year and has incorporated the "Audit Quality Indicator (AQI)" into the evaluation since 2023. The results were submitted to the Board of Directors. It has been evaluated that CPA Hsieh Ming-Chung and Liu Shu-Lin of Deloitte Touche Tohmatsu Limited appointed by the Company meet the Company's independence evaluation criteria (Note 1).	Other functional committees will be established if needed

Items under evaluation	Status			Any nonconformity to the Corporate Governance Best Practice Principles for TSEC/GTSM Listed Companies, and reasons thereof:
	Yes	No	Summary description	
IV. Does the Company as a listed enterprise have a suitable and appropriate number of corporate governance personnel and appoint a corporate governance officer to be responsible for corporate governance related matters (including but not limited to providing information necessary for directors and supervisors to perform their business, assisting directors and supervisors in complying with laws and regulations, conducting board meeting and shareholder meeting related matters in accordance with the law, handling company registration and alteration registration, and preparing minutes of board meetings and shareholder meetings, etc.)?	V		The Company has a corporate governance officer and investor relations and stock affairs departments responsible for corporate governance-related matters. There were no violations and fines by the competent authorities in 2025.	No difference
V. Has the Company established channels for communications with the stakeholders (including but not limiting to shareholders, employees, customers, and suppliers), and set up an area for stakeholders at the official website of the Company with proper response to the concerns of the stakeholders on issues related to corporate social responsibility?	V		The Company has a dedicated staff to act as a communication channel for the Company and to maintain a smooth communication channel with stakeholders through face-to-face communication, phone calls, letters, or emails: https://www.ichia.com/article.php?lang=tw&tb=4. The Company has disclosed stakeholder identification and communication channels on its website, enabling it to keep track of relevant information at any time to protect the lawful and reasonable rights and interests of both parties.	No difference
VI. Has the Company commissioned a professional share registration and investor service institution for providing services to shareholders?	V		The Company has appointed the "Stock Affairs Agency Department of Taishin Securities Co., Ltd." to handle the affairs of shareholders' meeting.	No difference

Items under evaluation	Status			Any nonconformity to the Corporate Governance Best Practice Principles for TSEC/GTSM Listed Companies, and reasons thereof:
	Yes	No	Summary description	
VII. Disclosure of information (I) Does the Company have a website setup and the financial business and corporate governance information disclosed?	V		(I) The Company has established a website (https://ichia.com) to regularly disclose information regarding the Company's finance, business and corporate governance.	No material difference
(II) Whether there are other means for disclosure adopted by the Company (e.g. set up an English website, with the personnel dedicated to gathering and disclosing relevant information, properly implement the spokesman system, and post the meetings minutes with institutional investors on the Company website)?	V		(II) The Company has dedicated personnel responsible for the disclosure of information on the Market Observation Post System and the Company's website, the implementation of the spokesperson system, and the posting of presentations and video files of earnings call or corporate briefing in the investors' area of the Company's website in accordance with the regulations.	
(III) Does the Company publicly announce and file annual financial statements within two months after the end of the fiscal year? The financial statements for the first, second and third quarters and the monthly operating status before the prescribed deadline?		V	(III) According to the current operation schedule, the Company cannot publicly announce and file annual financial statements within two months after the end of the fiscal year. However, we have announced and file the Q1, Q2 and Q3 financial statements earlier within the prescribed deadline.	
VIII. Other important information facilitating understanding of the functioning of corporate governance (including but not limited to the state of employees' rights and interests, concern for employees, investor relations, vendor relations, rights of interested parties, continuing education of directors and supervisors, implementation of risk management policy and risk assessment criteria, implementation of customer	V		(I) Employee rights and benefits: The Company protects the rights and benefits of its employees in accordance with the Labor Standards Act (II) Employee care: Please refer to page 74 of this annual report and the "Employee Care and Community Engagement" chapter of the Sustainability Report. (III) Investor relations: The Company has dedicated investor relations personnel to handle shareholder proposals. (IV) Supplier relationships: The Company maintains good long-term cooperative relationships with its suppliers. (V) Rights of stakeholders: The Company has dedicated personnel to establish a smooth communication channel with stakeholders to	No difference

Items under evaluation	Status			Any nonconformity to the Corporate Governance Best Practice Principles for TSEC/GTSM Listed Companies, and reasons thereof:
	Yes	No	Summary description	
policy, and liability insurance purchased by the Company for directors and supervisors)?			protect the rights and interests of both parties. (VI) Directors' and supervisors' continuing education: The number of hours of continuing education for the Company's directors and supervisors in 2025 complied with the requirements of the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies," as described in Note 2. (VII) Implementation of risk management policies and risk measurement standards: The Company establishes internal regulations and conducts various risk management and evaluation in accordance with the law. (VIII) Implementation of customer policies: The Company maintains good relationships with its customers, builds long-term mutual trust and cooperation, and creates company profits. (IX) Liability insurance for directors and supervisors: Liability insurance is purchased for directors and managers every year.	
IX. Please explain the improvements made based on the corporate governance evaluation results published by the Corporate Governance Center of Taiwan Stock Exchange in the most recent year, and propose enhancement measures and measures for those that have not yet been rectified: Every year, the Company reviews and schedules improvement plans for items that did not score in the corporate governance evaluation. Since 2024, the Company has published its financial reports and Sustainability Reports in both Chinese and English. In 2026, the Company will prioritize improvements in the following areas: 1. Amend the "Regulations Governing Related Party Transactions" to include provisions such as "relevant material transactions shall be submitted to the Board of Directors for approval by resolution and reported to the shareholders' meeting"; 2. Evaluate and plan the establishment of a "Sustainability Management Committee".				

Note 1: CPA Independence and Competence Evaluation Form

Items under evaluation	Evaluation results	Is it in compliance with Independence and competence
1. Whether the CPA has an employment relationship with the Company?	No	Yes
2.Whether the CPA has held any position as a director, supervisor, managerial officer, or others with significant influence on the audit of the Company in the last two years?	No	Yes
3.Whether the CPA is related to a director, supervisor or managerial officer of the Company?	No	Yes
4.Whether the CPA has had dealings with the Company or the Company's person in charge in the form of financial loans?	No	Yes
5.Whether a statement of independence has been received from the CPA?	Yes	Yes
6.Whether the CPA has provided the Company with audit services for 7 consecutive years?	No	Yes
7.Whether the Company's financial statements have been subject to litigation or corrected by the competent authorities?	No	Yes
8. Use of the Audit Quality Indicators (AQIs) in evaluation:		
8.1 Aspect 1: Are the professionalism indicators (audit experience, training hours, turnover rate, professional support) sufficient?	Yes	Yes
8.2 Aspect 2: Are the quality control indicators (CPA workload, audit input, EQCR status, and quality control support capability) sufficient?	Yes	Yes
8.3 Aspect No. 3: Is independence (non-audit services, client familiarity) abnormal?	No	Yes
8.4 Aspect 4: Is supervision (external inspection deficiencies and penalties, letter from the competent authority for improvement) is abnormal?	No	Yes
8.5 Aspect 5: Is there audit innovation planning ability?	Yes	Yes

Note 2: Directors' continuing education for2025:

Job title	Name	Date		Organizer	Name of Course	Continuing education Hours
		From	To			
Chairman	Huang Chiu-Yung	2025/09/17	2025/09/17	Corporate Operating and Sustainable Development Association	Trump 2.0: Corporate Response Strategies for Global Tax Reform and Supply Chain Restructuring	3.0
		2025/10/31	2025/10/31	Corporate Operating and Sustainable Development Association	Practices of Hostile M&A and Corporate Governance Issues	3.0

Vice Chairman	Huang Li-Ling	2025/05/16	2025/05/16	Securities and Futures Institute	2025 Insider Trading Prevention Seminar	3.0
		2025/08/01	2025/08/01	Taiwan Corporate Governance Association	Corporate Governance Officer and Board of Directors Management	3.0
Director	Huang Tzu-Cheng	2025/05/16	2025/05/16	Securities and Futures Institute	2025 Insider Trading Prevention Seminar	3.0
		2025/08/22	2025/08/22	Chinese National Association of Industry and Commerce	2025 Taishin Shin Kong Net Zero Summit	3.0
Director	Tseng Kung-Sheng	2025/10/31	2025/10/31	Corporate Operating and Sustainable Development Association	Practices of Hostile M&A and Corporate Governance Issues	3.0
		2025/11/27	2025/11/27	Corporate Operating and Sustainable Development Association	Promoting Corporate Sustainable Development Through Risk Management	3.0
Independent Director	Huang Chin-Ming	2025/08/22	2025/08/22	Chinese National Association of Industry and Commerce	2025 Taishin Shin Kong Net Zero Summit	3.0
		2025/11/26	2025/11/26	Taiwan Project Management Association	Continuing Education Course for Directors of TWSE/TPEx Listed Companies - Succession Team Building and Talent Development	3.0
Independent Director	Chen Tai-Jan	2025/05/16	2025/05/16	Securities and Futures Institute	2025 Insider Trading Prevention Seminar	3.0
		2025/07/25	2025/07/25	Securities and Futures Institute	2025 Insider Equity Trading Legal Compliance Seminar	3.0
		2025/08/12	2025/08/12	Securities and Futures Institute	Sustainability Disclosure and Investment Value from an Investor Perspective: Explaining ESG Disclosure Frameworks and Risk Monitoring, and Linking Them to Capital Market Trust	3.0
		2025/11/11	2025/11/11	Securities and Futures Institute	Analysis of Breach of Trust and Special Breach of Trust Offenses and Case Studies (Including Prevention of Insider Trading and Prevention of Workplace Sexual Harassment)	3.0
Independent Director	Hsu Wan-Lung	2025/04/25	2025/04/25	Securities and Futures Institute	Series Course for Directors, Supervisors, and Corporate Governance Officers: Practical Analysis of Corporate Overseas Investment and M&A	3.0
		2025/05/02	2025/05/02	Securities and Futures Institute	Series Course for Directors, Supervisors, and Corporate Governance Officers: How Enterprises Can Conduct TNFD and Biodiversity Nature-related Financial Disclosures	3.0
		2025/12/05	2025/12/05	Chinese National Federation of Industries	Forum on Patent Application and Litigation Practices in Key International Markets	7.0

(IV) Composition and operations of the Remuneration Committee:

1. Member Information

April 18, 2026

Condition \ Identity \ Name		Professional qualifications and experience	Status of independence	Number of public companies where the person holds the title as Remuneration Committee member
Independent director	Huang Chin-Ming	Please refer to the information on directors on pages 6-11.		0
Independent director	Chen Tai-Jan			2
Independent director)	Hsu Wan-Lung			0

2. Annual work focus
   (1) Review the policies, systems, standards and structures of managers' performance evaluation and remuneration.
   (2) Evaluate the remuneration to the managers.
   (3) Evaluation of other policies and systems related to employee benefits and remuneration.
3. Operational information
   (1). The Company's Remuneration Committee consists of 3 members.
   (2) The term of office of the Committee: June 20, 2023 to June 19, 2026. The Remuneration Committee held three meetings in 2025. The membership qualifications and attendance of the committee members are as follows:

Job title	Name	Number of Actual Attendances	Number of Attendances by Proxy	Actual Attendance Rate	Remarks
Convener	Huang Chin-Ming	4	0	100%	None
Committee member	Chen Tai-Jan	4	0	100%	None
Committee member	Hsu Wan-Lung	4	0	100%	None

(3) The Remuneration Committee's discussions and resolutions:

<table>
<tr><th>Date</th><th>Proposal content</th><th>Resolution</th><th>The Company's handling of the opinions of the independent directors</th></tr>
<tr><td>2025.3.7</td><td>1. Distribution of remuneration to employees and directors for 2024
2. Adjustment of the remuneration to CEO
3. Adjustment of the remuneration to the finance supervisor
4. The monthly salary to new managerial officers</td><td rowspan="4">Al proposals were approved and submitted to the Board of Directors for resolution</td><td rowspan="4">It was unanimously approved by all the directors present at the meeting</td></tr>
<tr><td>2025.5.5</td><td>Transfer of treasury shares to managers and determination of base date for stock subscription (third distribution)</td></tr>
<tr><td>2025.7.3</td><td>Transfer of treasury shares to managers and determination of base date for stock subscription (fourth distribution)</td></tr>
<tr><td>2025.8.6</td><td>Adjustment of the remuneration to the accounting supervisor</td></tr>
</table>

(4) Other matters to be recorded:

1. If the Board of Directors does not adopt, or amends, the Remuneration Committee's suggestions, please specify the meeting date, term, contents of motion, resolution of the board of directors, and the Company's handling of the Remuneration Committee's opinions: None

2. For resolution(s) made by the Remuneration Committee with the Committee members voicing opposing or qualified opinions on the record or in writing, please state the meeting date, term, contents of motion, opinions of all members and the Company's handling of the said opinions: None.

3. Performance evaluation of the Remuneration Committee: Please refer to page 20 of the annual report, which has been disclosed together with the "Implementation of Board of Directors' evaluation"

(V) Promotion of sustainable development:

Item	Implementation status			Any nonconformity to the Sustainable Development Governance Best Practice Principles for TSEC/GTSM Listed Companies, and reasons thereof:
	Yes	No	Summary description	
I. Does the Company have a governance structure that promotes sustainable development and have a special unit or designate an existing unit for the task of sustainable development promotion? Does the Board of Directors of the Company authorize the top management to handle relevant matters? How does the Board of Directors conduct supervision?	V		The Company has established an “ESG Sustainability Team”, with the Chief Executive Officer serving as the convener. The Team carries out vertical integration and horizontal cross-departmental communication across departments. The Team is responsible for ensuring the accuracy, completeness, and reliability of the Company’s sustainability information, collecting and reviewing the accuracy of data, preparing the Sustainability Report each year, and making relevant filings. The Team promotes the transparency and compliance of sustainability information disclosure, and ensures that all sustainability data is properly managed and securely retained. The members of the Team are committed to addressing issues of concern to stakeholders across five major aspects, including corporate governance, customer relations and supplier management, sustainable environment, employee care, and social engagement. The Team reviews international regulations each year to ensure compliance with international standards. The Team regularly communicate with stakeholders, pay attention to their concerns, and respond promptly. The relevant implementation results are also reported regularly to the Board of Directors at each quarterly board meeting. The Board of Directors, depending on the progress of the strategy, supervises the ESG Sustainability Team in making adjustments when necessary, and reviews and approves the information reported.	No difference

II. Does the Company conduct risk evaluations on environmental, social and corporate governance issues related to the Company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	V		Faced with the rapid changes in the VUCA era, the Company establishes the "Risk Assessment and Management Procedure". The responsible units identify, analyze, measure and monitor risks with respect to their business-related risk characteristics and the level of impact based on the principle or materiality. In addition to the daily management and operation of each functional department, the Group holds monthly operation and management meetings to identify and evaluate internal and external risks through TOWS analysis to ensure timely adjustment of operating strategies.	No difference
III. Environmental Issues (i) Does the Company have an appropriate environmental management system established in accordance with its industrial character?	V		The Company has passed the ISO 14001 environmental management system and established an "Environmental Management Policy" based on the management system. It carries out environmental management work in accordance with the policy. In addition to complying with regulatory standards, it also makes commitments to environmental protection and strives for the environment and moves towards sustainability based on the United Nations SDGs (2030 Sustainable Development Goals) and ESG spirit.	No difference
(ii) Is the Company committed to improving energy efficiency and using renewable materials that have low impact on the environment?	V		The Company is committed to the design and development of new low-pollution green products. In 2023, the Company has begun to produce self-made quench plates used for shipment and cooperate with customers in the aspect of the recycle mechanism to increase the plastic recycling and reuse rate. Starting from 2024, the Group's subsidiaries will conduct an inventory of their plastic usage and subsequently plan to find alternative materials and recycling mechanisms to reduce plastic usage, with the goal of achieving plastic neutrality in the future.	No difference
(iii) Does the Company evaluate the potential risks and opportunities of climate change to the Company now and in the future, and take corresponding measures to respond to related issues?	V		Please refer to pages 37-43 of this annual report for details.	No difference

(iii) Does the Company make statistics on greenhouse gas emissions, water consumption and the total weight of waste for the past two years and formulate policies for greenhouse gas reduction, water consumption reduction or other waste management?	V		The Company complies statistics on greenhouse gas emissions, water consumption, and waste weight each year and makes the required filings within the prescribed period. For the Company's greenhouse gas emission reduction targets, please refer to page 43 of this annual report. For water consumption and waste reduction, the Company will continue to refine its management measures based on a quantified annual reduction target of more than 3%.	No difference
IV. Social Issues (I) Does the Company have the relevant management policies and procedures stipulated in accordance with the relevant laws and regulations and international conventions on human rights?	V		The Company has established its "Human Rights Policy" and related management regulations in accordance with applicable labor laws and regulations, as well as international human rights conventions and standards such as the United Nations "Universal Declaration of Human Rights" and those of the International Labour Organization (ILO), and regularly reviews their appropriateness and implementation status. The Company has incorporated human rights and corporate citizenship principles into its overall business strategy and ESG management framework. These principles are specifically implemented in systems including recruitment and appointment, compensation and benefits, performance management, employee development, and workplace safety. The Company has also established grievance and whistleblowing mechanisms, including anonymous channels, to ensure that employees' rights and interests are protected. In terms of communication, the Company regularly conducts education and training related to human rights and labor laws and regulations. Through multiple channels, including employee satisfaction surveys, labor-management meetings, and internal communication platforms, the Company collects employee opinions and responds with improvements, thereby implementing a two-way communication mechanism. In addition, the Company regularly conducts internal audits and risk assessments to review the implementation of its human rights policy, and discloses the relevant results in its annual report and Sustainability Report. The Group's subsidiaries have also gradually passed Responsible Business Alliance (RBA) Code of Conduct audits and obtained certifications such as "Harmonious Enterprise", so as to strengthen the level of human rights management across the supply chain and operating sites.	No difference

(II) Whether the Company has formulated and implemented reasonable employee welfare measures (including remuneration, vacation and other benefits, etc.), and appropriately reflects operating performance or results in employee remuneration?	V		The Company has established work rules and related personnel management regulations, which cover basic wages, working hours, leave, pension benefits, labor and health insurance benefits, and compensation for occupational accidents for workers employed by the Company in accordance with the Labor Standards Act. We also have an Employee Welfare Committee, which handles various welfare matters through welfare committee members elected by employees. For more information on employee welfare and activities, please refer to the Company's sustainability report - Chapter 5 "Employee Care and Community Engagement". The Company's remuneration to employees is based on the individual's ability and associated with the contribution to the Company and performance. It has a positive relation with the operating performance of the Company.	No difference
(III) Whether the Company provides its employees with a safe and healthy work environment and regularly implements employee safety and health education measures?	V		The Company has a dedicated occupational safety department and has adopted necessary preventive equipment and measures for workplace safety to protect employees from occupational accidents. There were zero fire incidents in 2025. During the year, the Company held two fire emergency response drills, one CPR and AED first-aid awareness seminar, and one eye care seminar to communicate safety awareness to employees and foster a safe workplace culture.	No difference
(IV) Does the Company have an effective career capacity development training program established for the employees?	V		The newly established "Ichia Training Institute" has introduced HRD training system. It focuses on the Company's goals to formulate training plans and launch employee training courses. Please refer to page 75 of this annual report for details.	No difference
(V) Does the Company comply with relevant laws and regulations and international standards regarding the issues of customer health and safety, customer privacy, marketing and labeling of products and services, and establish relevant consumer or customer rights protection policies and complaint procedures?	V		The Company has complied with laws and international standards with regards to the marketing and labeling of products and services.	No difference

(VI) Has the Company formulated supplier management policies requiring suppliers to follow relevant environmental protection regulations, occupational safety and health, or labor rights and monitor their implementation?	V		The Company has established the "ICHIA Group Sustainable Supplier Code of Conduct". Before engaging with suppliers, the Company conducts qualification reviews to assess whether they have compliance records in environmental protection, occupational safety and health, labor rights, and human rights, so as to avoid cooperation with suppliers that have been involved in major violations or misconduct. During the course of cooperation, the Company requires suppliers to sign the Code to ensure their compliance with the Company's sustainability policies and relevant regulatory requirements. In addition, the Company continues to monitor suppliers' performance of their obligations. If any violation of relevant requirements is identified, the Company will, depending on the severity of the circumstances, require corrective actions or terminate the business relationship, thereby strengthening sustainable supply chain management.	No difference
V. Does the Company use internationally accepted standards or guidelines for preparation of reports as a reference for preparing corporate sustainability reports and other reports disclosing non-financial information of the Company? Has the assurance or opinion been obtained from a third-party certifying institution for the reports of the preceding paragraph?		V	The Company prepares and discloses its Sustainability Report with reference to internationally recognized reporting standards and guidelines, and periodically publishes the report on the Company's website for stakeholders' reference. The report has not yet obtained an assurance opinion from a third-party verification institution. In the future, the Company will gradually introduce a third-party assurance mechanism in accordance with relevant laws and regulations and the planned schedule to enhance the transparency and credibility of information disclosure.	The Company will gradually obtain third-party verification and assurance in the future.
VI. If the Company has established its own sustainable development principles in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies", please explain the differences between its operations and the established principles: The Company has established its own Sustainable Development Best Practice Principles, and its actual operations are in compliance with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies.				

VII. Other information that enables a better understanding of the Company's promotion of sustainable development: (I) Environmental protection, safety, and health: Comply with domestic environmental protection and safety and health-related laws and regulations, meet the requirements of the government and customers on the banned substances of the products delivered, and strive to save energy, industrial waste reduction, pollution prevention and comprehensive risk assessment to effectively reduce safety and health risks to achieve the goal of continuous improvement. (II) Community involvement, social contribution, social service and social welfare: In 2025, the Company strengthened local care activities, such as opening the Company's swimming pool free of charge to employees and their dependents, giving priority to hiring qualified local lifeguards in Taoyuan to maintain pool safety and increase employment opportunities, calling on employees to donate used shoes to Step 30 International Ministries' Bethlehem Warehouse in Linkou, participating in volunteer services at the Xinzhuang André Food Bank, and holding a private screening of the film "A Chip Odyssey". The Company has also provided venues for Mr. Chung-Ping Yu to display his ceramic works, sponsored LPGA professional golfers to train domestic sports talent, and made donations to support the school development of Catholic St. Joseph Technical High School in Taitung. For more information, please refer to the Company's website and Sustainability Report. (III) Consumer rights: Comply with fair trade, no exaggerated and untrue marketing, abide by the business philosophy of honesty and integrity, and provide the highest quality and service to our customers. (IV) Human rights: We will not recruit or employ child labor as defined by the laws of each country; we will not force employees to work; we will prohibit any violence or discrimination; we will provide employees with a physically and mentally healthy and safe working environment, and we will protect the rights and interests of employees.

Implementation of climate-related information:

Item	Implementation status
1. Describe the supervision and governance of climate-related risks and opportunities by the Board of Directors and management.	The Company has established an "ESG Sustainability Department", with the Chief Executive Officer serving as the convener. The Department carries out vertical integration and horizontal cross-departmental communication across departments. We also refer to the Task Force on Climate-related Financial Disclosures (TCFD) indicators to review the risks and opportunities brought about by climate uncertainty within the Group, formulate corresponding strategies and work guidelines, prepare relevant budgets, track implementation results, and report at the ESG meetings to grasp changes in the external environment and market trends and consider the formulation of operating strategies more comprehensively. The implementation results of sustainability initiatives are reported to the Board

<table>
<tr><td></td><td>of Directors on a quarterly basis. Depending on the progress of the strategies, the Board of Directors supervises adjustments to sustainability actions when necessary.</td></tr>
<tr><td>2. Describe how the identified climate risks and opportunities affect the Company’s business, strategy, and finances (short-, medium-, and long-term).</td><td>Short-term (1-3 years)
<table>
<tr><th>Climate risks and opportunities</th><th>Response measures</th><th>Impact on finance and business</th></tr>
<tr><td>The severity of extreme weather events such as typhoons, heavy rainfall, and drought has increased</td><td>The factory has been investing in water-saving facilities and strengthening the recycling of water resources (such as recycled water, condensate water, and rainwater recovery) to reduce the impact of water outages.</td><td>Increase in capital expenditure and operating costs; however, the risk of water shortage is more controllable.</td></tr>
<tr><td>Customers’ requirements for suppliers to reduce greenhouse gas emissions, increase “Scope 3” emissions reporting obligations, and change supplier’s selection criteria</td><td>Accelerate the inventory of “Scope 3” items and related progress to meet customer requirements.</td><td>Increased operating costs and greater uncertainty in customer orders.</td></tr>
</table>
Medium term (3 - 5 years)
<table>
<tr><th>Climate risks and opportunities</th><th>Response measures</th><th>Impact on finance and business</th></tr>
<tr><td>Requirements of carbon tax, carbon fee and other laws and regulations, and renewable energy regulations</td><td>Currently, it is not included in the tax collection targets. However, in the medium and long term, it is possible that carbon taxes and carbon fees will be levied.</td><td rowspan="2">Process improvement requires more manpower, time and cost, and the collection of carbon taxes and carbon fees will also cause overall operating costs to rise.</td></tr>
<tr><td>Changes in customer behavior, stricter</td><td>Work with customers to develop low-carbon</td></tr>
</table></td></tr>
</table>

requirements and regulations on products and services	products, research and innovate new materials, and optimize processes.	

Long-term (over 5 years)

Climate risks and opportunities	Response measures	Impact on finance and business
Supply chain management	We will continue to review and improve the management of raw material reduction in the production process, form alliances with upstream and downstream value chains, combine technology and innovation (material recycling, process waste reduction, etc.), and implement and continuously expand the benefits of the circular economy through actions.	Operating costs increased.
Use of a low-carbon emission production and distribution process		

3. Describe the financial impacts of extreme climate events and transition actions.	<u>Financial impacts of extreme weather events</u> Through internal discussions and assessments, our sustainability department has identified that extreme weather conditions such as warming, floods, droughts, etc. pose potential risks to operations, production, or transportation. Extremely high or low temperatures will increase the factory's electricity consumption. Floods caused by heavy rainfall will cause shutdowns at operating locations and damage to equipment, while drought and water shortages will affect the normal operation of our production lines. When these situations occur, the Company's overall operating costs will increase. <u>Financial impact of transformation actions</u> As sustainable transformation actions are promoted, the transition to a low-carbon economy will be broadly affected by changes in policies,

	regulations, production technologies, operations and industries. In the future, cap control policies of carbon taxes, carbon fees and greenhouse gas, renewable energy regulations and consumer preferences will increase the Company's operating costs and may also lead to an increase in supply chain costs.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The Company has established a "Risk Assessment Management Procedure" and each responsible unit is responsible for identifying, analyzing, measuring and monitoring risks related to its business and the degree of impact. In addition to the daily management operations of each functional department, the Group also holds monthly management meetings to identify and evaluate internal and external risks through TOWS analysis. In addition to evaluating existing risk issues, it also includes extreme climate risk monitoring to strengthen the climate adaptation management of the entire group and adjust the operating strategy in real time.
5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analysis factors, and major financial impacts used.	None.
6. If there is a transition plan in place to manage climate-related risks, describe the content of the plan, and the metrics and targets used to identify and manage physical and transition risks.	<u>Contents of the transformation plan to address climate risks</u> Ichia sets the goals of its transformation plan to achieve net zero emissions by 2050, comply with international climate regulations, and meet the expectations of stakeholders. <u>Indicators and targets of transformation risks</u> Each factory within the Group has reduced the impact of energy shortages and renewable energy costs by maximizing the installation area for self-generated solar photovoltaic systems, transforming large-scale plant equipment, and adopting energy-saving solutions to obtain policy incentives from the public sector. In green design, we take the whole life cycle as the thinking, start from the rethink of product development, incorporate Recycle, Reuse, and Reduce into product development, and aim to produce environmentally friendly products that are non-toxic (to the environment and to people), easy to assemble, easy to recycle, and low in energy consumption. Actively collaborate with customers and supply chains to help customers reduce costs and respond to stakeholders' expectations with low-carbon product portfolios. <u>Physical risk indicators and targets</u> Heavy rainfall may cause flooding in a factory area and interrupt operations.

	Drought would cause production activities to be interrupted and costs to increase because production and operation activities require a large amount of water. In addition, unstable power supply may also interrupt production activities. The relevant factories have successively invested in water-saving facilities and strengthened the recycling of water resources (recycled water, condensate water, and rainwater recovery) to reduce the impact of water outages. At the same time, an emergency response plan is formulated to reduce the operational losses caused by the risks of water and power outages.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price shall be described.	None.
8. If climate-related targets are set, the activities covered, the scope of GHG emissions, the planned schedule, and the progress of each year shall be described; if carbon offsets or renewable energy certificates (RECs) are used to achieve the related targets, the source and quantity of the carbon reduction credits offset or the quantity of the RECs used shall be described.	Please refer to Table 1-2Greenhouse Gas Reduction Goals, Strategies, and Concrete Action Plans" below.

9. Greenhouse gas inventory and assurance status and reduction targets, strategies and concrete action plans (fill in 1-1 and 1-2):

1-1 Greenhouse gas inventory and assurance status for the last 2 years

1-1-1 Greenhouse gas inventory

Describe the greenhouse gas emissions (metric tons CO2e), intensity (metric tons CO2e/NTD million) and data coverage for the most recent two years.
2023: 42,041 CO2e 2024: 36,885 CO2e

Data coverage: Ichia Technologies Inc., Ichia Electronics (Suzhou) Co., Ltd., and Zhongshan Ichia Electronics Co., Ltd.

Note 1: Direct emissions (Scope 1, i.e., emissions directly from sources owned or controlled by the Company), energy indirect emissions (Scope 2, i.e., indirect greenhouse gas emissions from the import of electricity, heat or steam) and other indirect emissions (Scope 3, i.e., emissions generated by company activities that are not energy indirect emissions but come from emission sources owned or controlled by other companies).

Note 2: The scope of direct emissions and energy indirect emissions data shall be handled in accordance with the schedule specified in the order stipulated in Article 10, Paragraph 2 of the regulations. Other indirect emissions information may be disclosed on a voluntary basis.

Note 3: Greenhouse gas inventory standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions may be calculated per unit of product/service or turnover, but at least the data calculated based on turnover (NTD million) should be stated.

1-1-2 Greenhouse gas assurance

Describe the assurance status in the last two years up to the date of publication of the annual report, including the scope of assurance, the assurance organization, the assurance standards, and the assurance opinions.

Assurance scope	Parent company		Subsidiaries included in the consolidated financial statements		Subsidiaries included in the consolidated financial statements	
	Ichia Technologies		Ichia Electronics (Suzhou)		Zhongshan Ichia	
Year	2023	2024	2023	2024	2023	2024
Assurance institution	China Productivity Center		China Quality Certification Center		Centre Testing International Group Co., Ltd.	
Assurance standards	ISO 14064-1:2018					
Assurance opinion	Reasonable assurance level: Categories 1 and 2 / Limited assurance level: Categories 3 to 6.					

Complete assurance information for 2025 will be disclosed in the sustainability report.

Note 1: The Company shall comply with the order specified in Article 10, Paragraph 2 of the regulations. If the Company has not obtained a complete greenhouse gas assurance opinion by the date of publication of the annual report, it shall indicate "complete assurance information will be disclosed in the sustainability report". If the Company has not prepared a sustainability report, it shall indicate "complete assurance information will be disclosed at the MOPS" and disclose the complete assurance information in the annual report of the following year.

Note 2: The assurance institution shall comply with the relevant provisions of the Sustainability Report Assurance Provider stipulated by the Taiwan Stock Exchange and the Taipei Exchange of the Republic of China.

1-2 Greenhouse gas reduction goals, strategies and concrete action plans

Describe the greenhouse gas reduction base year and its data, reduction targets, strategies and specific action plans, and the status of achievement of the reduction targets.
1. Carbon reduction base year: 2021, Scope 1 + Scope 2 was 58,428 tons. 2. Carbon reduction target: Reduce carbon emissions by 30% compared to the base year by 2030 and achieve net zero carbon emissions by 2050. 3. Strategy and concrete action plan: 2021 is the base year for the Company's carbon reduction. The Company's mid-term goal is to reduce greenhouse gas emissions by at least 30% by 2030, and the ultimate goal is to achieve net zero carbon emissions by 2050. To achieve these targets, we have renovated and replaced old equipment and added solar panels at our Suzhou plant for own use. We also purchased green electricity to achieve our goals of energy conservation and carbon reduction. 4. Achievement: In 2024, ICHIA's three major production plants reduced carbon emissions by 36.9%, achieving the medium-term carbon reduction target ahead of schedule. For Scope 3, the inventory items have increased year by year in response to customer requirements, resulting in higher carbon emissions. For more details, please visit the ICHIA website: https://www.ichia.com/article.php?lang=tw&tb=5 or the Market Observation Post System - ESG Digital Platform: https://esggenplus.twse.com.tw/inquiry/report?market=0&industry=&companyCode=2402&year=2024&lang=zh-TW To access the published 2024 Sustainability Report.

Note 1: It shall be handled in accordance with the schedule specified in the order pursuant to Article 10, Paragraph 2 of the regulations.

Note 2: The base year should be the year in which the audit is completed based on the boundary of the consolidated financial report. For example, according to the provisions of Article 10, Paragraph 2 of the regulations, a company with a capital of more than $10 billion should complete the audit of the consolidated financial report for 2024 in 2025. Therefore, the base year is 2024. If the Company has completed the audit of the consolidated financial report in advance, the earlier year may be used as the base year. The data of the base year may be calculated based on a single year or the average of several years.

(VI) The implementation of ethical corporate management and any deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies" and the reasons:

Assessment item	Implementation status			Any nonconformity to the Ethical Business Best Practice Principles for TSEC/GTSM Listed Companies, and reasons thereof:
	Yes	No	Summary	
I. Establish ethical business policies and programs (I) Has the Company established an ethical corporate management policy approved by the Board of Directors and stated in its Articles of Incorporation or external correspondence about the policies and practices it has to maintain ethical management? Are the board of directors and the management committed to fulfilling this commitment?	V		(i) The Company has established Ethical Business Best Practice Principles and adheres to the management philosophy of honesty and integrity.	No difference
(II) Whether the Company has established a mechanism for evaluating the risk of unethical conduct, regularly analyzes and evaluates the activities in the scope of business with a higher risk of unethical conduct. Based on this, it has formulated a plan to prevent unethical conduct, which covers at least the preventive measures for the conduct set out in Paragraph 2 of Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies"?	V		(ii) The precautionary measures are clearly defined in the Company's Ethical Business Best Practice Principles.	
(III) Whether the Company has specified operating procedures, conduct guidelines, and disciplinary and complaint systems for violations in the plan to prevent unethical conduct and implemented the	V		(iii) The precautionary measures are clearly defined in the Company's Ethical Business Best Practice Principles.	

Assessment item	Implementation status			Any nonconformity to the Ethical Business Best Practice Principles for TSEC/GTSM Listed Companies, and reasons thereof:
	Yes	No	Summary	
plan as well as regularly reviews and amends it?				
II. The implementation of ethical corporate management (I) Does the Company evaluate the integrity of all counterparts it has business relationships with? Are there any ethical management clauses in the agreements it signs with business partners? (II) Does the Company have a dedicated unit under the Board of Directors to promote ethical corporate management and regularly report (at least once a year) to the Board of Directors on its ethical management policy and plan to prevent unethical conduct and monitor their implementation? (III) Does the Company have developed policies to prevent conflicts of interest, provided an adequate channel for communication, and substantiated the policies? (IV) Whether the Company has established an effective accounting system and internal control system for the implementation of ethical corporate management, and the internal audit unit draws up relevant audit plans based on the evaluation results of risk of unethical conduct and audits the compliance of the plan to prevent unethical conduct or entrusts a CPA to perform the audit?	V V V V		(i) Before working with any counterparties, we will evaluate their ethical records and set up a letter of commitment to operating in ethical ways, requiring them to comply with each country's laws and regulations and our internal regulations and not to have improper interests. (ii) The Board of Directors, the Chairman's Office, and the Finance and Accounting Division are the functional units that promote and implement the Company's ethical corporate management. (iii) Article 6 of the Company's Code of Ethical Conduct and affidavit for Employees states that employees shall avoid any situation that may cause a conflict between their personal interests and those of the Company. (iv) The Company has established an effective accounting system and internal control system, and the internal auditors regularly review the compliance of the above-mentioned system.	No difference

Assessment item	Implementation status			Any nonconformity to the Ethical Business Best Practice Principles for TSEC/GTSM Listed Companies, and reasons thereof:
	Yes	No	Summary	
(V) Does the Company organize internal or external training on a regular basis to maintain ethical management?	V		(v) The Company provides education and training as part of new employee orientation. Then, the Company regularly promotes the ethical corporate management policy to directors and employees and integrates it in the internal education and training programs.	
III. The operations of the Company's whistleblower reporting system (I) Has the Company set up a specific whistleblower reporting and reward system and a convenient reporting channel and designated appropriate personnel to deal with the reported matters? (II) Has the Company formulated standard operating procedures to investigate the reported matters, follow-up measures to be taken after the completion of the investigation, and the relevant confidentiality mechanisms? (III) Whether the Company takes measures to protect whistleblowers from being improperly handled due to reporting?	V V V		(i) The Company has established Ethical Business Best Practice Principles, and has set up a stakeholder complaint mailbox with a dedicated department to establish a good and convenient reporting channel. (ii) The Company has a dedicated unit to receive reports and complaints, and the identity of the person making the report and the content of the report are kept confidential. (iii) The Company shall take appropriate protection and confidentiality for the whistleblower and shall not suffer improper disposal due to the whistleblower.	No difference
IV. Strengthening information disclosure Has the Company disclosed its ethical management principles and progress onto its website and Market Observation Post System (MOPS)?	V		The Company's website and Market Observation Post System (MOPS) have disclosed the ethical management principles.	No difference
V. If the Company has related practice principles of its own in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies," please state the differences between the two and the state of implementation: The Company has established Ethical Corporate Management Best Practice Principles and its actual operations are in compliance with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" with no material differences.				

<table>
<tr><th rowspan="2">Assessment item</th><th colspan="3">Implementation status</th><th rowspan="2">Any nonconformity to the Ethical Business Best Practice Principles for TSEC/GTSM Listed Companies, and reasons thereof:</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td colspan="5">VI. Other important information that is helpful to understand the implementation of ethical corporate management: None.</td></tr>
</table>

(I) Other important information that is helpful to understand the Company's implementation of corporate governance may also be disclosed:

Please refer to the following schedule for the corporate governance-related courses attended by the Company's senior executives during 2025:

<table>
<tr><th>Job title</th><th>Name</th><th>Date</th><th>Institute</th><th>Name of Course</th><th>Hours</th></tr>
<tr><td rowspan="2">CFO (and Corporate Governance Officer)</td><td rowspan="2">Huang Yen-Hsiang</td><td>2025.10.16</td><td>Financial Supervisory Commission</td><td>The 15th Taipei Corporate Governance Forum</td><td>6</td></tr>
<tr><td>2025.10.21</td><td>Securities and Futures Institute</td><td>Improving the Presentation of Financial and Management Reports to Reshape Operating Performance</td><td>6</td></tr>
<tr><td>Accounting officer</td><td>Cheng Ching-Yi</td><td>2025.8.18～8.19</td><td>Accounting Research and Development Foundation</td><td>Continuing Education Program for Accounting Officer of the Issuer, Securities Firm and Securities Exchange</td><td>12</td></tr>
</table>

(VIII) Implementation status of internal control system:

1. Internal Control statement:

ICHIA TECHNOLOGIES INC.
Statement of International Control System

Date: March 11, 2026

The following declaration is made based on the 2025 self-assessment of the Company's internal control system:

I. The Company is fully aware that the Board of Directors and the management are responsible for establishing, implementing, and maintaining the internal control system and it is established accordingly. The purpose of this system is to provide reasonable assurance in terms of the effectiveness and efficiency of operations (including profitability, performance and asset security etc), reliable, timely and transparent reporting, and compliance with relevant laws and regulations.

II. The internal control system is designed with inherent limitations. No matter how perfect the internal control system is, it can only provide reasonable assurance to the fulfillment of the three objectives referred to above. Moreover, the internal control system's effectiveness could be affected by the changes in the environment and circumstances. The Company's internal control system is designed with a self-monitoring mechanism; therefore, corrective actions will be activated upon identifying any nonconformity.

III. The Company has assessed the effectiveness of the internal control system design and implementation in accordance with the criteria provided in the "Regulations Governing the Establishment of Internal Control Systems by Public Companies" (hereinafter referred to as "the Regulations"). The criteria defined in "the Regulations" include five elements depending on the management control process: (1) environment control, (2) risk assessment, (3) control process, (4) information and communication, and (5) supervision. Each of the five elements is then divided into a sub-category. Please refer to "the Regulations" for details.

IV. The Company has implemented the internal control system's criteria referred to above to inspect the effectiveness of internal control system design and implementation.

V. Based on the result of the assessment, the Company finally determined the effectiveness of the design and implementation of our internal control system until December 31, 2025 (including supervision and management of subsidiaries) regarding the effectiveness and efficiency of operations, the reliability, promptness, and transparency of reports and compliance with relevant laws and regulations. This system provided reasonable assurance that the above objectives have been achieved.

VI. The Statement of Internal Control System is the main content of the Company's annual report and prospectus published. Any false and concealment of the published contents referred to above involve the liability illustrated in Article 20, Article 32, Article 171, and Article 174 of the Securities and Exchange Act.

VII. The Statement of Internal Control System was resolved at the Board meeting with the objection of 0 board directors out of the 7 attending board directors on March 11, 2026. The contents of the statement have been accepted without objection.

ICHIA TECHNOLOGIES, INC.
Chairman: Huang Chiu-Yung
General manager: Tseng Kung-Sheng

2.The internal control audit report issued by the CPA commissioned to conduct an internal control audit if any: None.

(IX) Resolutions reached in the shareholder's meeting or by the Board of Directors during the most recent year and up to the date of publication of this annual report:

1. Important resolutions made at shareholders' meeting and their implementation

Meeting date	Summary of major motions	Resolution	Implementation status
2025.06.19	1. 2024 Business Report and financial statements.	The number of voting rights of shareholders present at the time of voting was 186,353,923, and the number of voting rights in favor of the proposal was 180,292,967, representing 96.74% of the total number of voting rights. The proposal was approved as originally proposed after voting.	The relevant reports have been reported to the competent authorities and publicly announced in accordance with the law.
	2. 2024 earnings distribution proposal.	The number of voting rights of shareholders present at the time of voting was 186,353,923, and the number of voting rights in favor of the proposal was 180,498,780, representing 96.85% of the total number of voting rights. The proposal was approved as originally proposed after voting.	August 1, 2025 was set as the ex-dividend date, and the dividend was fully paid on August 25, 2025, with a cash dividend of NT$1.9742209 per share.
	3. Amendments to certain provisions of the Articles of Incorporation	The number of voting rights of shareholders present at the time of voting was 186,353,923, and the number of voting rights in favor of the proposal was 180,494,716, representing 96.85% of the total number of voting rights. The proposal was approved as originally proposed after voting.	The amended Articles of Incorporation" shall apply, which has been published on the Company's website

2. Important resolution made by the Board of Directors

Meeting date	Important resolution
2025.03.07	1. Establishment of the 2025 Business Plan 2. Establishment of 2025 annual budget 3. 2024 Business Report 4. 2024 Financial statements 5. 2024 earnings distribution and payment of cash dividends 6. 2024 remuneration to directors and employees 7. 2024 Statement of Internal Control System 8. Amendments to certain provisions of the Articles of Incorporation 9. Determination of the convening of the 2025 general shareholders' meeting 10. Formulations of the agenda for 2025 shareholders' meeting 11. Proposal for borrowing from subsidiary ICHIA HOLDINGS (B.V.I) CO., LTD. 12. The remuneration to new managerial officers 13. Adjustment of the remuneration to the CEO and finance supervisor 14. Application for bank credit facility.
2025.05.05	1.2025 Q1 financial statements 2. Proposal for the third distribution under the "2020 First Repurchase of Treasury Shares for Transfer to Employees" and determination of the base date for subscription. 3. Application for bank credit facility.

2025.07.03	Proposal for the fourth distribution under the "2020 First Repurchase of Treasury Shares for Transfer to Employees" and determination of the base date for subscription.
2025.08.06	1. 2025 Q2 financial statements 2. 2024 Sustainability Report 3. Issuance of third domestic unsecured convertible bonds 4. Adjustment of the remuneration to the accounting supervisor 5. Application for bank credit facility.
2025.11.06	1. 2025 Q3 financial statements 2. Proposal for the 2026 annual internal audit plan 3. Proposal for the definition of the scope of "non-executive employees" 4. Amendment to the internal control system for the "payroll cycle" 5. Assessment of the independence of the CPAs. 6. Appointment of 2026 CPAs and their compensation 7. Proposal for borrowing from subsidiary ICHIA HOLDINGS (B.V.I) CO., LTD. 8. Proposal for lending funds to ICHIA TECHNOLOGIES MALAYSIA SDN. BHD. 9. Application for bank credit facility.
2026.03.11	1. Establishment of the 2026 Business Plan. 2. Establishment of 2026 annual budget. 3. 2025 Business Report. 4. 2025 Financial statements. 5. 2025 earnings distribution and payment of cash dividends. 6. Distribution of remuneration to employees and directors for 2025. 7. 2025 Statement of Internal Control System. 8. Amendments to certain provisions of the Articles of Incorporation. 9. Full re-election of directors. 10. Nomination and review of candidates for directors and independent directors. 11. Exemption from non-compete restrictions against newly elected directors. 12. Issuance of employee restricted stock. 13. Determinization of the date, venue, proposal submission period, agenda, and related matters for the 2026 annual shareholders' meeting. 14. Assessment of the independence and suitability of the CPAs 15. Appointment of the Company's CPAs for 2026 16. Proposal for borrowing from subsidiary ICHIA HOLDINGS (B.V.I) CO., LTD. 17. Application for bank credit facility.

(x) Recorded or written statements made by any director or supervisor which specified dissent to important resolutions passed by the Board of Directors during the most recent year and up to the date of publication of this annual report: None.

IV. Information on CPA's professional fees

(I) Disclosure of the amount of the audit and non-audit fees paid to CPAs, their firm and any of its affiliates, and the details of the non-audit services:

Unit: NT$ Thousand

Name of Accounting Firm	Certified Public Accountant Name	Period covered by the CPA audit	Audit Fee	Non-Audit Fee	Total	Remarks
Deloitte Touche Tohmatsu Limited	Hsieh Ming-Chung Liu Shu-Lin	2025.01.01 - 2025.12.31	3,000	625	3,625	Non-audit fees include: Transfer pricing reports, amended filings for undistributed earnings tax, review of information on full-time non-managerial employees, CFC tax filing review fees, and review of convertible corporate bonds.

1. In the event that the accounting firm has been changed and that the amount of audit fees paid during the year when the change occurs is lower than that paid during the previous year, the amounts before and after the change and the reasons must be disclosed: N/A.
2. In the event the amount of audit fees is reduced by at least 10% in comparison with the previous year, the amount, percentage and reasons of the reduction must be disclosed: N/A.

V. Information on the Replacement of CPA: N/A.

VI. The circumstances where the Chairman, General Manager, and Managerial Officer in charge of finance or accounting of the Company has in the most recent year held a position at the CPA or any of its affiliate: None.

VII. Any transfer of equity interests and pledge of or change in equity interests by a director, supervisor, managerial officer, or shareholder with a stake of more than 10 percent in the most recent year and until to the date of publication of the annual report

(I) Changes in the equity of directors, supervisors, managers and major shareholders: Unit: Number of shares

Job title	Name	2025		Current year as of April 18, 2026.	
		Increase (Decrease) in number of shares held	Increase (Decrease) in number of shares pledged	Increase (Decrease) in number of shares held	Increase (Decrease) in number of shares pledged
Chairman	Huang Chiu-Yung	404,000	0	0	0
Vice Chairman	Huang Li-Ling	0	0	0	0
Director	Huang Tzu-Cheng	0	0	0	0
Director	Tseng Kung-Sheng	500,000	0	0	0
General Manager	Tseng Kung-Sheng	500,000	0	0	0
Deputy General Manager	Wu Feng-Hsin	200,000	0	0	0
Deputy General Manager	Tu Tsung-Ying	100,000	0	0	0
Deputy General	Hsu Ling-Yu	114,000	0	0	0

Manager					
Major shareholders	Huang Chiu-Yung	404,000	0	0	0
Independent director	Chen Tai-Jan	0	0	0	0
Independent director	Huang Chin-Ming	0	0	0	0
Independent director	Hsu Wan-Lung	0	0	0	0
Finance supervisor	Huang Yen-Hsiang	38,500	0	0	0
Accounting supervisor	Cheng Ching-Yi	15,000	0	0	0
Others	Huang Chiu-Yung	404,000	0	0	0
Others	Huang Yen-Hsiang	38,500	0	0	0

(II) Information on the transfer of shares: None.

(iii) Information on the pledge of shares: None.

VIII. Information on whether the top ten shareholders in terms of shareholding ratio are related persons or spouses or relatives within the second degree of kinship

NAME	OWN SHAREHOLDING		SHARES HELD BY SPOUSE AND CHILDREN OF MINOR AGE SHAREHOLDING		TOTAL SHAREHOLDING BY NOMINEE ARRANGEMENTS		IF THE TOP TEN SHAREHOLDERS ARE RELATED PERSONS OR SPOUSES, OR RELATIVES WITHIN THE SECOND DEGREE OF KINSHIP, THEIR NAMES OR FULL NAMES AND RELATIONSHIP		REMARKS
	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding Ratio	Name (or name)	Relationship	
FA LA LI INVESTMENT CO., LTD.	21,728,481	7.07%	0	0.00%	0	0.00%	CREATIVE INVESTMENT CO., LTD.	Same Chairman	
CREATIVE INVESTMENT CO., LTD.	21,387,480	6.95%	0	0.00%	0	0.00%	FA LA LI INVESTMENT CO., LTD.	Same Chairman	
HUANG CHIU-YUNG	12,355,089	4.02%	3,180,790	1.03%	43,666,763	14.20%	Huang, Tzu-Hsuan; Huang, Tzu-Juei	Father and son	
HUANG TZU-RUI	5,785,406	1.88%	0	0.00%	0	0.00%	Chiu-Yung Huang and Tzu-Hsuan Huang	Father and son, brothers	
HUANG TZU-HSUAN	5,633,896	1.83%	0	0.00%	0	0.00%	Chiu-Yung Huang and Tzu-Juei Huang	Father and son, brothers	
LUO BOMAI TAIWAN 5G STOCK FUND ACCOUNT	5,632,000	1.83%	0	0.00%	0	0.00%	None	None	None

CITI (TAIWAN) COMMERCIAL BANK SERVES AS CUSTODIAN FOR THE INVESTMENT ACCOUNT OF NORGES BANK – MANAGED EXTERNALLY BY NEW BERGER BERMAN EUROPE LTD.	5,532,000	1.80%	0	0.00%	0	0.00%	None	None	None
CITI (TAIWAN) COMMERCIAL BANK IS ENTRUSTED WITH THE CUSTODY OF THE INVESTMENT ACCOUNT OF POLUNIN EMERGING MARKETS FUND, INC.	4,817,573	1.57%	0	0.00%	0	0.00%	None	None	None
HUANG LI-LING	4,707,083	1.53%	2,513,994	0.82%	0	0.00%	None	None	None
JP MORGAN CHASE BANK, TAIPEI BRANCH. IS ENTRUSTED WITH THE CUSTODY OF THE INVESTMENT ACCOUNT OF J.P. MORGAN SECURITIES LLC	4,600,663	1.50%	0	0.00%	0	0.00%	None	None	None

IX. The number of shares held by the Company, its directors, managers and enterprises directly or indirectly controlled by the Company in the same invested enterprise, and the calculation of consolidated shareholding ratio

All of the Company's investees are 100% owned by the Company or companies in which the Company directly holds 100% of the shares (see "Organization Chart of Affiliates" on page 85). Therefore, the Company's directors and managers do not hold shares in the same investees.

III. Capital Raising

I. Capital and shares

(I) Source of Capital Stock

1. Source of Capital Stock

April 18, 2026 Units: NT$ thousand/thousand shares

Year/Month	Issue price (NT$)	Authorized capital		Paid-in capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Source of Capital Stock	Using property other than cash as payment of shares	Others (Approval date and document number)
2018.8	10	420,000	4,200,000	325,650	3,256,505	Capital reduction by treasury stock of $100,000,000	None	Jing-Shou-Shang-Tzu No. 10701104780 on August 17, 2018
2018.12	10	420,000	4,200,000	317,267	3,172,675	Capital reduction by treasury stock of NT$83,830,000	None	Jing-Shou-Shang-Tzu No. 10701146090 on December 14, 2018
108.4	10	420,000	4,200,000	307,536	3,075,366	Capital reduction by treasury stock of NT$97,310,000	None	Jing-Shou-Shang-Tzu No. 10801037270 on April 8, 2019
2020.7	10	600,000	6,000,000	307,536	3,075,366	None	None	Jing-Shou-Shang-Tzu No. 10901113430 on July 8, 2020

2. Type of share

April 18, 2026 Units: shares

Share Type	Authorized capital			Remarks
	Outstanding shares	Unissued shares	Total	
Common share	307,536,533	292,463,467	600,000,000	Listed on TWSE

3.Information on shelf registration system: None.

(II) List of major shareholders (top ten shareholders by shareholding percentage):

As of April 18, 2026

Shares / Name of Major Shareholder	Shareholding	Shareholding Percentage
FA LA LI INVESTMENT CO., LTD.	21,728,481	7.07%
CREATIVE INVESTMENT CO., LTD.	21,387,480	6.95%
HUANG CHIU-YUNG	12,355,089	4.02%
HUANG TZU-RUI	5,785,406	1.88%
HUANG TZU-HSUAN	5,633,896	1.83%
LUO BOMAI TAIWAN 5G STOCK FUND ACCOUNT	5,632,000	1.83%
CITI (TAIWAN) COMMERCIAL BANK SERVES AS CUSTODIAN FOR THE INVESTMENT ACCOUNT OF NORGES BANK – MANAGED EXTERNALLY BY NEW BERGER BERMAN EUROPE LTD.	5,532,000	1.80%
CITI (TAIWAN) COMMERCIAL BANK IS ENTRUSTED WITH THE CUSTODY OF THE INVESTMENT ACCOUNT OF POLUNIN EMERGING MARKETS FUND, INC.	4,817,573	1.57%
HUANG LI-LING	4,707,083	1.53%
JP MORGAN CHASE BANK, TAIPEI BRANCH. IS ENTRUSTED WITH THE CUSTODY OF THE INVESTMENT ACCOUNT OF J.P. MORGAN SECURITIES LLC	4,600,663	1.50%

(III) Dividend Policy and the Status of Implementation

1. The dividend policy defined by the Articles of Incorporation

   The Board of Directors determines the Company's dividend policy based on its operating plans, investment plans, capital budget, and changes in the internal and external environment. Taking into account financial, business, operational, and other factors, the Company may distribute more than 50% of its distributable earnings. Earnings may be distributed in the form of cash dividends or stock dividends. Dividends to shareholders may be distributed in cash or in stock, and the proportion of cash dividends shall not be less than 30% of the total dividends distributed to shareholders for the year. However, if the total dividends distributed to shareholders are less than NT$0.50 per share, the entire amount may be distributed in the form of stock dividends.

2. Distribution of dividends proposed at the shareholders' meeting

   The proposed distribution of earnings for 2025 was approved by the board of directors on March 11, 2026 and proposed distributing cash dividends of NT$615,073,066 to shareholders and $2 per share in cash.

(IV) The effect of stock dividend as proposed in this General Meeting on the operation performance and earnings per share of the Company: N/A.

(V) Employees' Remuneration and Directors' Remuneration

2. Proportion or scope of remuneration to employees and directors as stated in the Articles of Incorporation:

   The Company shall set aside not less than 1% of its annual net profits before tax before employees' and directors' remuneration as employees' remuneration and not more than 3% as directors' remuneration, which shall be distributed by resolution of the board of directors and reported to the stockholders' meeting. However, if the Company still has accumulated losses (including the amount of adjustment to undistributed earnings), it should retain the loss make-up amount in advance. When the above-mentioned employees are paid in stock or cash, the recipients of the payment may include employees of the subordinate companies who meet certain criteria.

3. The accounting in the case of deviation from the basis for stating remuneration to employees and directors, the basis for calculating the quantity of stock dividends to be allocated, and the actual allocation:

   In accordance with the Company's Articles of Incorporation, the Company appropriates no less than 1% and no more than 3% of the net profits before tax to employees' and directors' remuneration, respectively, for the year before the distribution of employees' and directors' remuneration. If there is a change in the amount of the financial statements after the date of its issuance, the amount is adjusted in the following year in accordance with the rules related to changes in accounting estimates.

4. Status of remuneration distribution for 2025 approved by the Board of Directors:

Unit: NTD

Item	Resolution of the Board of Directors (March 11, 2026)
Remuneration to directors (in cash)	10,000,000
Remuneration to employees (in cash)	8,500,000

Note 1: There is no difference between the proposed distribution amounts of the above directors' remuneration and employee remuneration and the estimated amounts recognized as expenses for the year.

Note 2: Amount of employee remuneration distributed in stock and its proportion to the total of net income after tax in the 2025 individual financial report and total employee remuneration: Not applicable.

5. Actual distribution of employee remuneration and directors' remuneration for the previous year, including the number of shares distributed, amount, and share price; if there is any difference from the recognized employee remuneration and directors' remuneration, the difference, reason, and handling thereof shall be stated:

Unit: NTD

Item	2024 (paid in 2025)			
	Proposed payment approved by the Board of Directors	Actual payment	Difference	Handling situations
Remuneration to employees	10,000,000	0	10,000,000	Arranged to be distributed in installments
Remuneration to directors	10,000,000	10,000,000	0	Fully distributed in 2025

VI. Status of the Company's repurchase of its own shares (completed):

April 18, 2026

Repurchase series	1st in 2016	1st in 2020
Purpose for repurchase	Transfer of shares to employees	Transfer of shares to employees
Repurchase period:	2016/1/15-2016/3/14	2020-7-28–2020-9-25
Estimated repurchase price range	\$12–18	\$12–18
Type and number of shares actually repurchased	Common share 9,731,000 shares	Common share 10,000,000 shares
Actual amount of shares repurchased	NTD 148,996,738	NT\$161,328,237
Ratio of Actual Share Repurchases to Planned Repurchase Quantity (%)	100%	100%
Number of shares retired and transferred	9,731,000 shares	10,000,000 shares
Cumulative number of shares held in the Company	0 shares	0 shares
Percentage of the cumulative number of shares held in the Company to the total number of shares issued (%)	0%	0%

II. Issuance of Corporate Bonds:

(I)Issuance of Corporate Bonds

<table>
<tr><th colspan="2">Type of Corporate Bonds</th><th>Third domestic unsecured convertible bonds</th></tr>
<tr><td colspan="2">Issue (transaction) date</td><td>November 19, 2025</td></tr>
<tr><td colspan="2">Face value</td><td>NT$ 100,000</td></tr>
<tr><td colspan="2">Place of issue and trading</td><td>Taipei Exchange</td></tr>
<tr><td colspan="2">Issue price</td><td>NT$ 102,000</td></tr>
<tr><td colspan="2">Total amount</td><td>NT$ 1,020,000,000</td></tr>
<tr><td colspan="2">Coupon rate</td><td>0%</td></tr>
<tr><td colspan="2">Term</td><td>3 years (maturity date: November 19, 2028)</td></tr>
<tr><td colspan="2">Guarantor</td><td>N/A</td></tr>
<tr><td colspan="2">Trustee</td><td>Trust Department, Mega International Commercial Bank Co., Ltd.</td></tr>
<tr><td colspan="2">Underwriter</td><td>Mega Securities Co., Ltd.</td></tr>
<tr><td colspan="2">Attesting lawyer</td><td>Attorney Chung-Chieh Wei, Wei Chung-Chieh Law Office</td></tr>
<tr><td colspan="2">Attesting CPA</td><td>Deloitte Touche Tohmatsu Limited
CPAs Ming-Chung Hsieh and Shu-Lin Liu</td></tr>
<tr><td colspan="2">Redemption method</td><td>The term of issuance is three years. Unless converted or redeemed in accordance with the issuance and conversion rules, the bonds shall be repaid in a lump sum in cash upon maturity.</td></tr>
<tr><td colspan="2">Unredeemed balance</td><td>NT$ 1,000,000,000</td></tr>
<tr><td colspan="2">Conditions for redemption or early redemption</td><td>Please refer to the issuance and conversion rules.</td></tr>
<tr><td colspan="2">Restrictive clause</td><td>Please refer to the issuance and conversion rules.</td></tr>
<tr><td colspan="2">Name of rating agency, date and result of rating</td><td>None</td></tr>
<tr><td rowspan="2">Other rights</td><td>The monetary amount of common shares, global depositary receipts, or other securities already converted, exchanged, or subscribed up to the annual report publication date</td><td>None</td></tr>
<tr><td>The issuance and conversion, exchange, or subscription rules</td><td>Please refer to the issuance and conversion rules.</td></tr>
<tr><td colspan="2">The possible dilution of shareholding and influence on shareholder equity caused by the issuance and conversion, exchange, or subscription rules and the terms of issuance</td><td>As convertible corporate bonds are a debt-based financing instrument, there will be no dilution of the Company’s shareholding structure before bondholders request conversion. In addition, bondholders will choose to convert during the conversion period at a time more favorable to them. Therefore, the dilution effect on shareholding is deferred and will not have an immediate impact on the Company’s management control or earnings per share.</td></tr>
<tr><td colspan="2">Name of the custodian institution of the exchangeable underlyings</td><td>N/A</td></tr>
</table>

(II) Convertible Corporate Bond Information

Type of Corporate Bonds		Third domestic unsecured convertible bonds	
Item / Year		2025	Current year as of March 31, 2026
Market price of convertible bonds	The Highest	134.85	133.5
	The Lowest	102.65	117.05
	Average	112.05	124.29
Conversion price		NT$ 55	NT$ 55
Issue (transaction) date and conversion price at issuance		Date of issuance: November 19, 2025 Conversion price at issuance: NT$ 55	
Method for performance of conversion obligations		Issuance of new shares	

III. Issuance of preferred shares: None.

IV. Issuance of global depository receipts: None.

V. Employee stock option: None.

VI. Employee restricted stock: None.

VII. Issuance of new shares in connection with mergers or acquisitions of shares of other companies None.

VIII. Implementation of Capital Utilization Plan: None.

IV. Operating overview

I. Business Contents

(I) Business lines

1. Business Contents

(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.

2. Weight of business

Unit: NT$ Thousand

Revenue and sales percentage / Product items	2025	
	Revenue	Percentage (%)
Mechanism integrated components (including products + molds + modules + heat dissipation modules)	2,186,103	20%
Electronic integrated components (including products + molds + modules)	8,662,874	80%
Total	10,848,977	100%

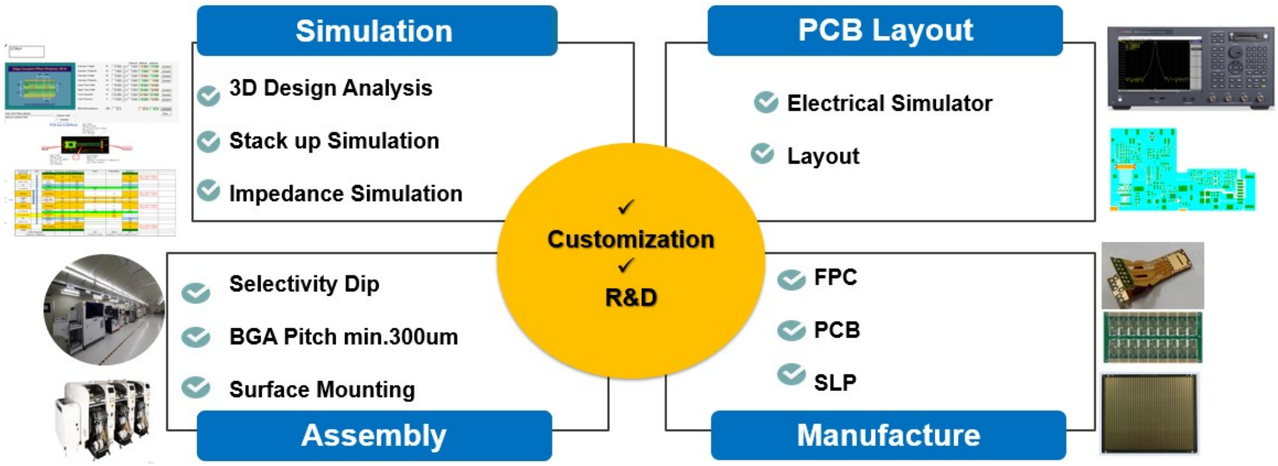
3. Current products

Main products	Purpose
Electronic modules	The wiring design and testing of FPC, PCB and SLP can be combined with SMT process and other components for assembly.
Integrated modules	Integrate the previous mechanisms and electronic integrated components. Whether it is a single component or a module, it can be customized in design and manufacturing to provide customers with a one-stop solution.
Thermal module	One-stop service capabilities from thermal simulation design to mass production, application areas include: personal computers, servers, artificial intelligence related technologies, industrial control, portable devices, automotive electronics and optical communications, etc.

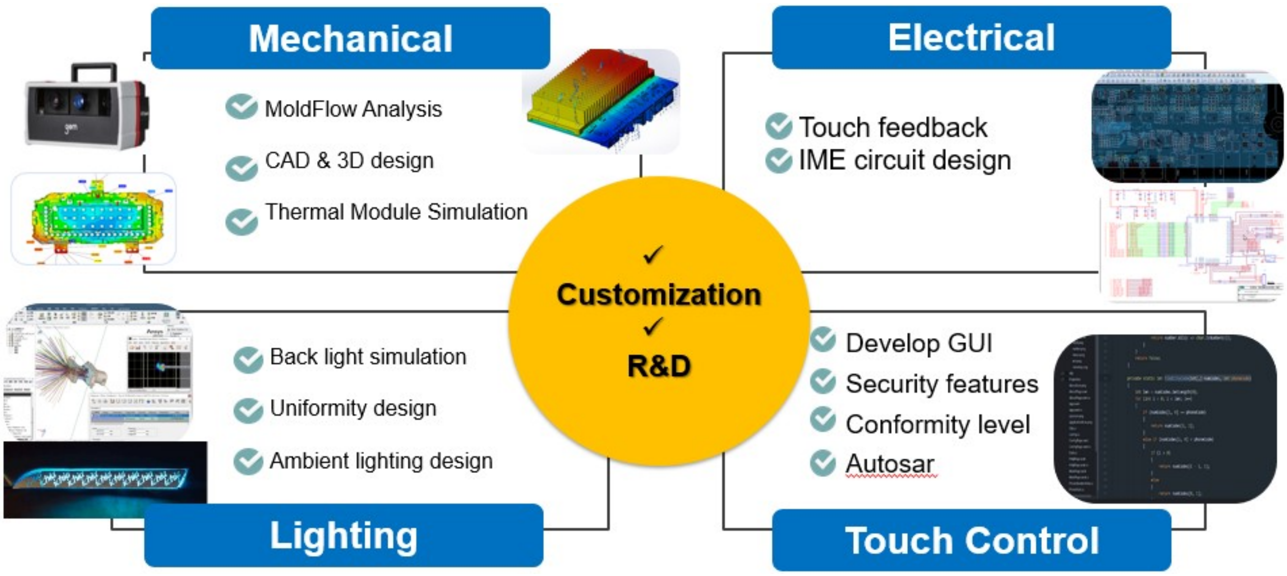
4. New products under development

Transformation from a key component supplier to a module solution provider

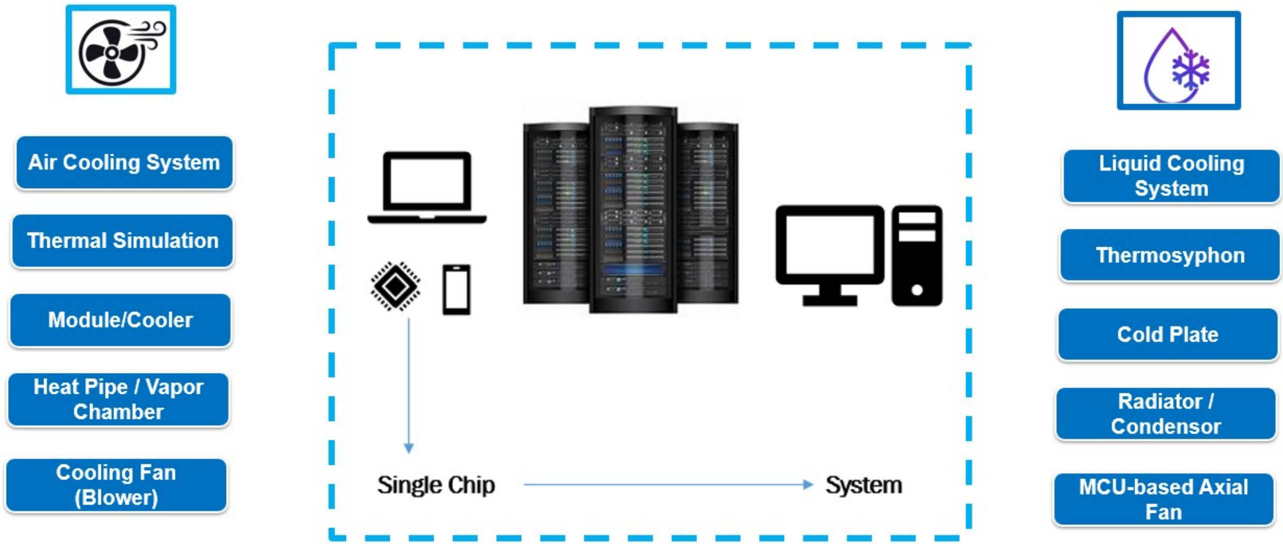
(1) Electronic module solutions



(2)Integrated module solutions



(3)Solution for heat dissipation modules



(II) Overview of industry

1. Overview and development of industry

(1) Optical Communication Modules and Co-Packaged Optics (CPO) Industry

With the development of artificial intelligence, high-performance computing, and large-scale data centers, global demand for data transmission continues to increase, driving the evolution of high-speed optical communication technologies. Mainstream optical communication modules are gradually moving from 400G toward 800G and higher-speed 1.6T products, and are further developing toward the Co-Packaged Optics (CPO) architecture to reduce power consumption and signal transmission loss. In terms of technological development, the applications of Silicon Photonics and Photonic Integrated Circuits (PICs) are becoming increasingly mature. The level of optoelectronic integration continues to increase, and optical communication modules are gradually shifting from traditional pluggable designs toward system integration. Overall, the optical communication industry has long-term growth momentum. However, the introduction of new technologies will still require time for validation and market adoption.

(2) AI Server Thermal Module Industry

Driven by demand for artificial intelligence computing, the power consumption of data centers has increased significantly, and thermal technologies have gradually shifted from traditional air cooling to liquid cooling systems, such as Direct-to-Chip and immersion cooling. In addition to providing thermal management functions, thermal modules are increasingly being integrated with temperature monitoring and system control to form integrated solutions. Overall, the thermal industry has shifted from the supply of individual components toward modularized and systemized development, with increasing requirements for suppliers' integration capabilities and reliability.

(3) Internet of Vehicles and Smart Cockpit Industry

The global automotive industry is developing toward electrification, intelligence, and connectivity, and smart cockpits have become an important application area. Related products include multifunctional display modules, human-machine interfaces, and various sensor components, and are gradually being incorporated into centralized electronic architectures. Automotive electronics products must comply with stringent quality and reliability standards, resulting in relatively high barriers to entry. Nevertheless, market demand continues to grow steadily.

(4) Robotics and Precision Control System Industry

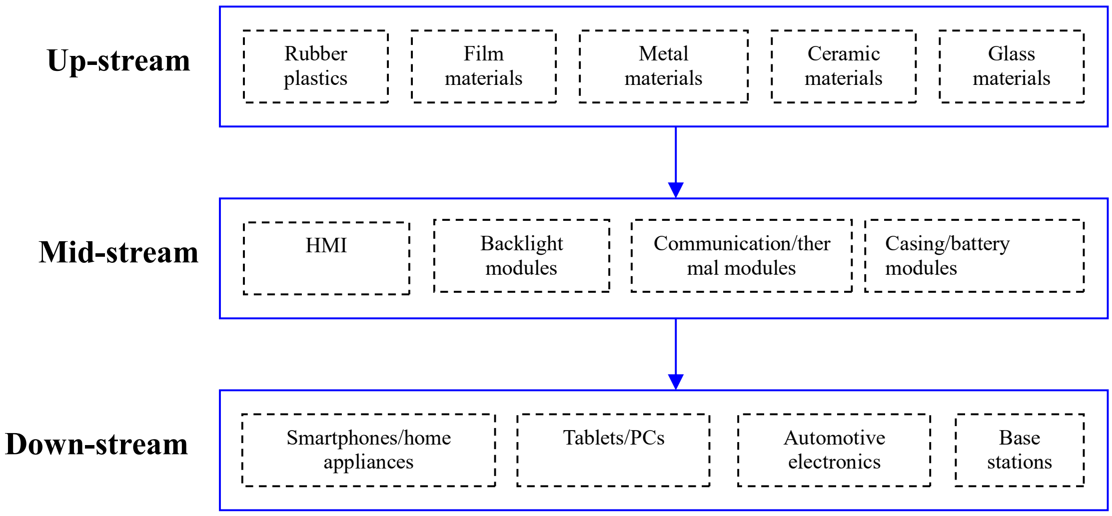
With the advancement of artificial intelligence and automation technologies, the scope of robotics applications continues to expand, including industrial automation and service robots. Among them, dexterous hand systems with precision manipulation capabilities require the integration of micro motors, reduction mechanisms, and sensor components, placing higher demands on system integration capabilities.

(5) Smart Devices and Consumer Electronics Industry

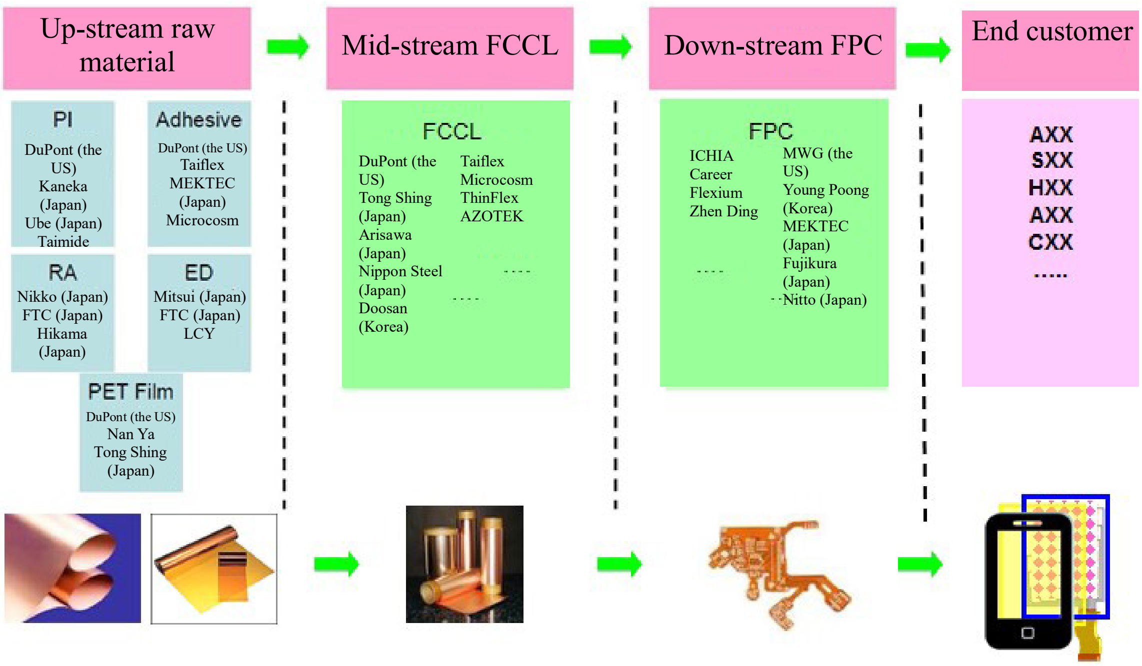
The application of artificial intelligence technologies is driving consumer electronics products toward intelligence and wearability. AR glasses are gradually becoming one of the emerging applications. Their design must take into account lightweight structure, functional integration, and user comfort, and relies on high-density flexible printed circuits and precision mechanical design.

2. Correlation between the up-stream, mid-stream, and down-stream dealers in the industry

(1) Integration of modules



(2) Electronic modules



3. Development trends of products

(1) Electronic modules

The product combination of FPC, PCB, and SLP can improve wiring density, is light in weight, small in size, reduces wiring errors, is simple to combine, is flexible, has a large design range, can be three-dimensionally wired, can partially omit contact wire welding, and can change shape without space restrictions. It is suitable for application in various products. The demand for this product continues to grow in line with the industry trend.

(2) Integration of modules

Through electromechanical integration and modular solutions, we cultivate the automotive market, including physical buttons, touch switches, mechanical knobs, overhead control lights, optical design of components, and even hidden display panels and IML (In-Mold Labeling) decorative panels. In addition to durability and environmental protection, they also combine decorative patterns with functionality, adding a sense of refinement and technology to the car interior, improving the overall quality and user experience.

The design of humanoid robots must take into account functionality, aesthetics and user experience. Components must be lightweight, modular, highly precise and safe. The axis control PCBA is the core of its joint operation, integrating motor drive, signal processing and sensor feedback to ensure accuracy and stability. The Company's high-precision SMT and processing capabilities can provide customers with high-quality products.

(3) Heat dissipation modules

As AI develops rapidly, one of the risks it faces is the ever-increasing computing demands. The chips placed in the products also face huge power consumption and heat generation challenges, highlighting the importance of heat dissipation. As product functions improve, CPU/GPU computing power consumption increases, and heat dissipation requirements and complexity also increase. How to meet heat dissipation requirements while reducing costs, optimize product heat dissipation design and lightweight will be the key to winning in the market.

4. Degree of competition

The Company insists on quality first, efficiency first and global logistics services to compete with competitors, and focuses on integrated and one-stop solutions from design, production, integration, and assembly to reduce the client's supplier management costs. At the same time, we actively invest in the research and development and manufacturing of thermal modules, hoping to gain a competitive advantage and value-added services that are ahead of our competitors.

(III) Overview of technology and R&D

1. R&D expenses in the most recent year and up to the date of publication of the annual report

Unit: NT$ Thousand

Year / Item	2024	2025	2026 (estimates)
R&D expenses	317,895	360,696	407,586

2.Technology or product developed successfully:

(1) Production processes which meet the environmentally friendly requirements
(2) Integration and development of thermal modules
(3) Development of Touch IME modules
(4) Multi-functional keyboard module combining optical/electronic technology/metal shrapnel, flexible circuit printed board applications
(5) Keyboard module with energy-saving optical design
(6) Bluetooth tire pressure detector module
(7) Automotive component module development
(8) Multi-layer FPC development
(9) Extra fine FPC development
(10) Double-sided COF board development
(11) Fiber-optic communication FPC development
(12) FPC substrate development
(13) Development of FPC which meet the environmentally friendly requirements
(14) Development of FPC for bezel-less monitor applications
(15) High-speed signal FPC development
(16) CCM & OLED flex-rigid PCB project
(17) Heat sink (TGP) FPC development
(18) Mini-LED development projects

(IV) Long-term and short-term business development plans

1. Short-term business development plans

(1) Marketing strategies

A. Actively participate in domestic and foreign trade shows to expand our sales reach, collect industry intelligence quickly, and enhance our marketing capabilities.
B. Utilize the advantages of the sales locations of the existing overseas investees to enhance the interaction with the customers.
C. Provide spare parts and module products, expand production and sales scale, help customers reduce costs and provide one-stop shopping services.
D. Promote new technologies and improve the market adoption and awareness of new technologies.

(2) Production policies

A. Adapt to changing operational situations and achieve the balance between the planned production capacity and estimated demand to improve capacity utilization and production efficiency, while refining smart workshop modification and managing production using big data.

B. With the headquarter in Taiwan serving as the R&D center, technical support by our factories and overseas production locations are provided. Provide more service locations and more diversified customer services to enhance production competitiveness.

C. Effectively adjust and utilize the production capacity of each manufacturing base. Especially, the demand in Southeast Asia is increasing and thus we increase the production and automation percentage of the Malaysian factory. At the same time, we expand the new factory in Malaysia to meet the overseas production needs of the customers.

(3) Products and R&D

A. We developed advanced technology, precision molds and process technology integration to enrich and diversify our product lines, developed into high value-added module products, and selected markets with future potential to expand our niche.

B. We focus on the future development direction of major customers and grasp market opportunities to align R&D resources with the market trends.

C. Enhance engineering capabilities as well as big data system management, shorten product development time, reduce development costs, and continue to work on quality improvement.

(4) Operation planning

A. We will continue to train and reserve R&D, technical, business professionals and management talents, implement a performance appraisal system, and establish an employee profit system to strengthen human capital and build up the Company's development potential.

B. Streamline the workflow, improve the portion of automation, improve the management performance, and reinforce the concept of cost center management.

C. Continue to enhance technical capabilities, develop product diversification, and march toward the goal of becoming an international group enterprise.

(5) Financial Planning

A. Use hedging instrument flexibly, avoid the exchange rate fluctuation risk, and develop countermeasures to control the exchange rate risk.

B. Maintain a close relationship with financial institutions, gain visibility into the financial market trend, reduce capital costs, and improve the performance of financial funds.

C. Follow the safe and stable principle to perform the financial planning based on the framework of the short-term, mid-term, and long-term capital requirements plans.

D. Enhance cost and expense control, manage capital expenditure, improve operational efficiency, and build long-term development strength.

2. Long-term development plan

(1) Marketing strategies

A. With the headquarters in Taiwan as the operation center, we have established a global operations management and division of labor system, unified systems, localized production, integrated and established a long-term and stable international marketing network, and increased global sales and profits.

B. Adapt to the global massive economic development and increase customer service locations to serve local customers, and enhance customer relations to increase market share.

C. Screen existing customer groups and select potential customers to increase the depth of cooperation.

(2) Production policies

A. Put the related ISO processes into practice and achieve the quality goals.

B. Enhance all manufacturing processes and automated production equipment to reduce incompliance caused by human factors.

C. Improve the production efficiency of overseas factories and the awareness of cost centers to implement effective cost control.

D. Continue to improve the quality of the preliminary design and process technology to increase the yield rate.

(3) Products and R&D

A. Hire senior R&D staff for research and development of products.

B. In addition to the existing mechanical and flexible printed circuit modular integrated products, we also develop new electronic modules and heat dissipation modules.

C. Eliminate the inconvenience of the past thin-line supply chain, moving towards one-stop integrated services, giving customers more choices.

D. Carrier products.

(4) Operation planning

After the performance of short-term product development strategy execution became apparent, Ichia Group has focused on transformation in recent years and is committed to becoming a full module solution provider, integrating mechanical, electronic and thermal management technologies, providing complete solutions, and becoming a trusted partner for customers.

(5)Financial planning

Enrich the working capital, improve the financial structure and build mid-term and long-term funds to strengthen the long-term development strength of the Company's operations. In the long run, the Company expects to build a comprehensive global network of sales and production though investment in R&D, production, marketing, finance, and become a famous global leading company with our most excellent R&D team and most efficient production lines.

II. Overview of market and production & marketing

(I) Market analysis

1. Regions of distribution for the major products Unit: NT$ thousand

Sales regions \ Year	2024		2025	
	Sales volume	Ratio	Sales volume	Ratio
America	177,343	2%	399,854	4%
Europe	27,952	0%	15,432	0%
Asia	7,369,974	77%	7,949,411	73%
Subtotal of overseas market	7,575,269	79%	8,364,697	77%
Domestic market	1,955,742	21%	2,484,280	23%
Total	9,531,011	100%	10,848,977	100%

2. Market share

In optical communications, the Company mainly supplies rigid-flex PCBs and precision SMT assembly used in optical transceiver modules, and the revenue contribution of this business is expected to grow significantly.

In automotive applications, as smart cockpits and autonomous driving technologies continue to mature, product penetration is expected to continue increasing. Ichia has transformed from a Tier 2 supplier to a Tier 1.5 supplier that provides modular design and manufacturing of electronic components and mechanical parts.

In terms of wearable modules, especially smart watch straps, the Company combines the forming process of mechanical components with flexible printed circuit technology to integrate modules such as heart rate monitoring and antennas, which continues to generate revenue.

In robotics applications, samples have been delivered to customers, including flexible printed circuits and structural components for robots, and these products are expected to begin contributing to revenue in 2026.

Overall, business growth is mainly driven by several major technology trends, including rising demand in optical communications, smart cockpits and autonomous driving, wearable devices, robotics, AI server applications, and other fields, which are expected to serve as the main sources of growth momentum in the coming years.

3. Future supply & demand and growth of market

(1) Supply

As AI technology rapidly penetrates into multiple fields such as communications, robotics, autonomous driving, smart healthcare and consumer electronics, the supply side is facing the dual challenges of increasing production capacity and upgrading technology. In the next few years, the demand for key components such as optical modules, heat dissipation elements, smart sensors, plastic structural components and high-density printed circuits (HDI) will continue to rise, especially the market demand for optical receiver modules and high-speed communication modules is expected to become the main growth axis.

a. Electronic Components and Optical Receiver Module Supply

The expansion of global data centers, AI training platforms and increasing demand for cloud computing are driving the growth in demand for high-speed optical modules, optical receiver modules and thermal solutions. As the Company has optical module integration, circuit board manufacturing and heat management modular assembly technology, it can quickly respond to market changes and further enhance the resilience of the supply chain of optical receiver module and high-speed communication module.

b. Supply of electronic components and heat dissipation modules

With the rapid development of the AI industry, requirements for the design and precision manufacturing of printed circuit boards, including PCBs and FPCs, as well as thermal materials, continue to rise. The Company has comprehensive electronic mechanical integration solutions and thermal solution research and development capabilities, and is actively investing in technology upgrades for air cooling and liquid cooling thermal modules to meet the production capacity and quality requirements of AI application equipment and establish a complete supply chain system.

c. Supply of unmanned vehicles and robot modules

The rapid growth of the global logistics and distribution, automatic inspection, smart security and AI robot markets has driven the expansion of demand for unmanned vehicles and AI robot modules. The Company has deployed structural integration, modular design and thermal management optimization technologies to meet the multi-field needs of unmanned aerial vehicles (UAVs), and smart cockpits and robots. It also has the ability to quickly mass-produce and modularize supply to effectively respond to market changes.

(2)Demand

The widespread application of AI technology has led to a surge in demand in multiple market sectors. The following three major demand growth trends are expected in the next few years:

a. The demand for communications and data centers continues to grow

With the rapid expansion of 5G, AIoT and cloud computing applications, the demand for high-speed optical modules, thermal solutions and low-latency devices has increased significantly, especially in the field of AI training data centers, where there is a strong demand for optical receiver modules, silicon photonic modules and high-speed printed circuit technologies. In addition, AI training platforms and data centers have increasing requirements for thermal performance, and liquid cooling and air cooling thermal management technologies will become the key to future development in order to achieve high-performance and low-power operation goals.

b. Market demand for robots and unmanned vehicles is expanding

The demand for collaborative robots, humanoid robots and unmanned vehicles (UAVs, AUVs) is rapidly increasing in multiple fields such as smart manufacturing, logistics distribution, inspection and security. In the future, the demand for mechanical components, heat dissipation modules, circuit boards and sensor integration modules for aerial, land and underwater AI robots in the fields of autonomous driving systems, smart cockpits and autonomous mobile devices (AMR) will increase significantly.

c. Demand for upgrade of consumer electronics products

AI smart terminal devices, including smart watches, smart phones, smart glasses and AIoT home devices, will grow simultaneously with the market's demand for personalized interaction and intelligent control, as well as AI terminal devices' design requirements for high performance and lightweight. The integration demand for plastic components, flexible printed circuits, heat dissipation modules and display technologies has rapidly responded to market changes.

4. Competitive niche

(1) Strong R&D strength

The Company’s products currently hold a total of 120 valid patents worldwide, of which 27.5% are invention patents. The patent application countries include market countries, manufacturing bases, competitors and technology-developing countries, such as Taiwan, China, the United States, Japan and South Korea. There are still 16 patent applications in various countries that are being approved and certified.

(2) Strong product development capability

Due to the rapid changes in the market and high technology and quality requirements, the Company has built-in systems and R&D teams in the design and production areas to meet customer’s customization requirements, give instant reply, improve design quality, and reduce the error rate.

(3) Improved levels of automation

In response to the increase in labor costs and the improvement of yield in the production process, high automation has become the direction pursued by various companies. The Company has accumulated many years of experience in production automation and self-developed automated assembly machinery to design efficient processes for different products. In addition to achieving nearly 90% automation in fine-line manufacturing, the automation ratio of the back-end assembly is also continuously increasing, thereby achieving the effects of excellent product quality, accurate delivery time and cost savings.

(4) Global logistics model

The Company has overseas production bases and marketing centers. In addition to providing services to customers nearby, collecting market information, adjusting production capacity, and reducing production costs, we can also win customer trust with flexible shipping locations and shorter delivery times.

(5) Maintenance of good relationship with terminal brand manufacturers

The Company grasps the R&D direction and trend of terminal brand manufacturers to ensure the consistency of the Company's research and development direction in order to meet service needs accurately and enhance product competitiveness.

(6) Diversified and integrated development

In addition to the integration of the original structure and flexible printed circuit capabilities, it is equipped with heat dissipation modules and overall solutions to provide customers with integrated services.

5. Advantages and disadvantages for future development, and the countermeasures

(1) Advantages

Whether suppliers can provide diversified modular services to reduce supply chain management costs is a key consideration for customers. The Company's existing production strengths and new technologies, coupled with integrated modular services, will help raise the threshold of competition and increase market visibility.

(2) Disadvantages

The technology of mobile communications industry is changing with each passing day, and the demand is changing very quickly. The demand for diversified and personalized human-machine interfaces has increased the cost of material technology research and technology development of mass production. Globally, countries are paying more and more attention to ESG issues and environmental protection, which has accelerated the rise of raw material costs and tight supply. The crisis brought about by the epidemic and tariffs, as well as the long-term and short-term material conditions, are all testing the various operational and management capabilities of suppliers.

(3) Countermeasures

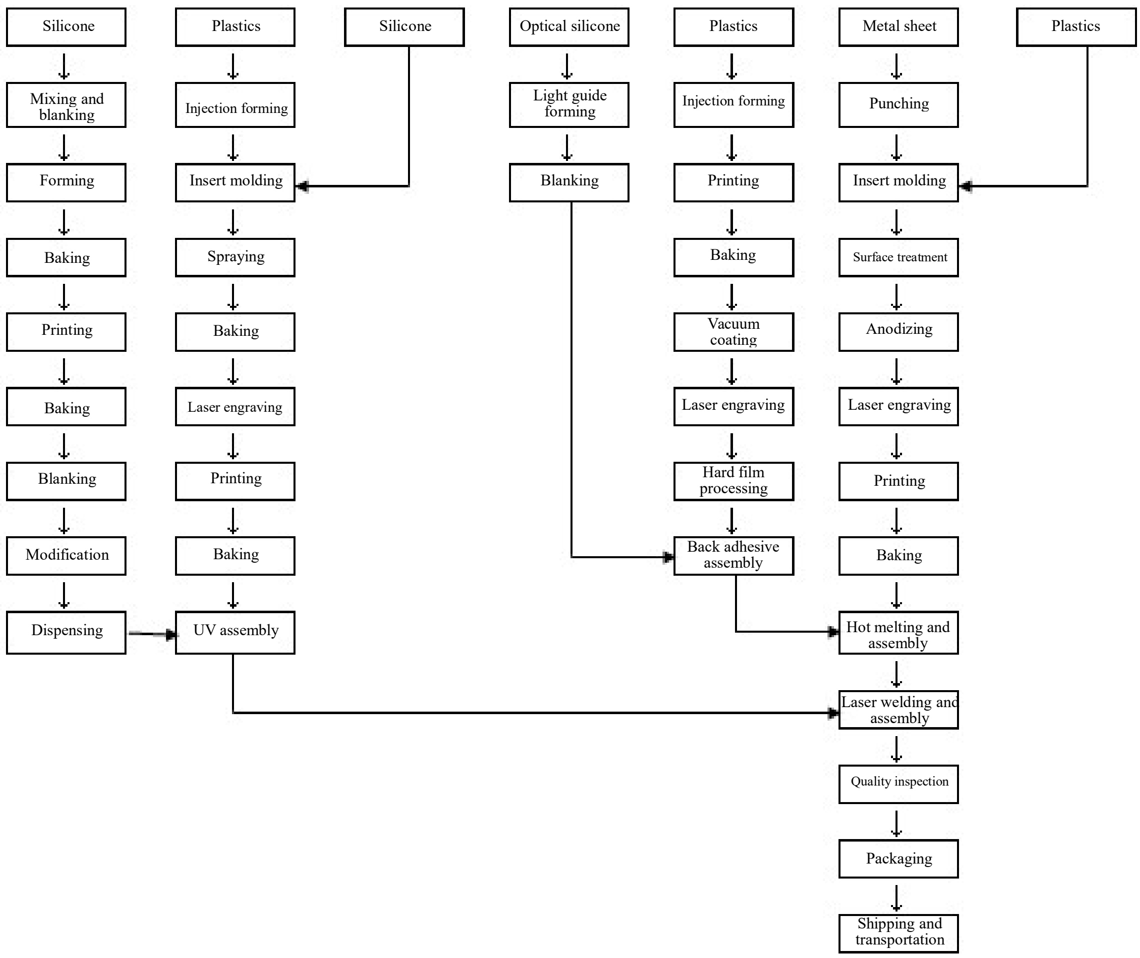
Cooperate closely with customers and manufacturers on supply and demand, understand customer and manufacturer needs and production status, and accurately control inventory levels. Grasp the market trends in real time, respond quickly, establish the direction of customer development, lock in industries with potential and development, and avoid falling into price wars; according to customer product development trends, align the development direction of R&D units, increase R&D funds, so as to enhance product design, development, and integration capabilities and accelerate the training of integrated talents.

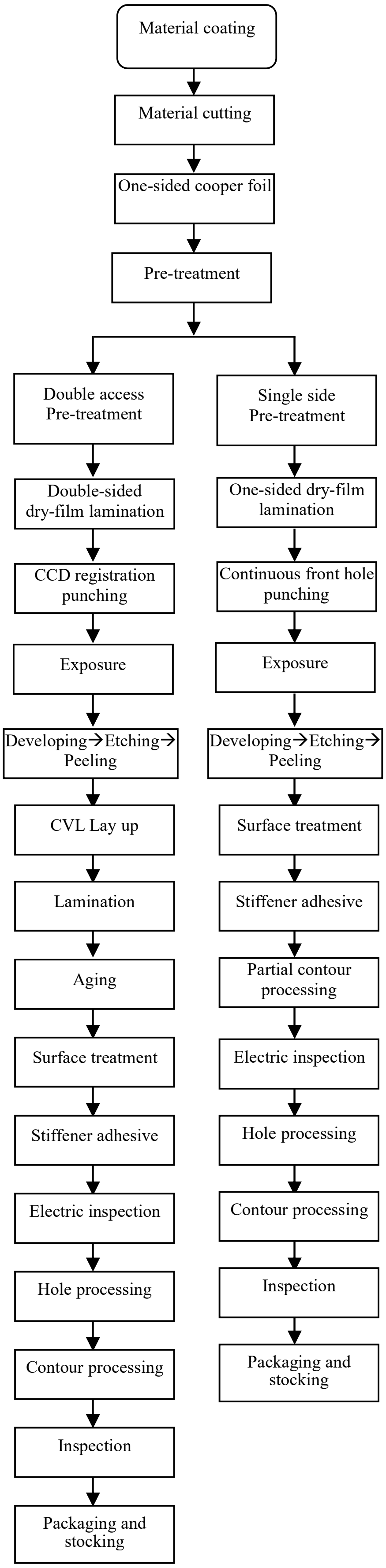
(II) Important purpose and manufacturing processes of main products

1. Important purpose of main products

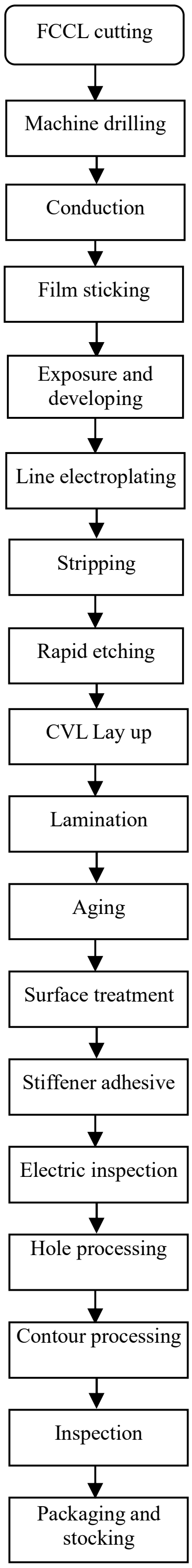
Main products	Important uses
Electronic modules	The products are widely used in: smartphones, touch panels, high-end cameras, notebook computers, monitors, waterproof structural components, wearable modules, light guide modules, home smart components, metal alloy products, automotive related: vehicle interior and exterior trim, automotive electronics, door ambient lighting panels, on-screen knobs, steering wheel touch modules, etc., as well as servers, artificial intelligence related technologies, industrial control, portable devices and optical communications, etc.
Integrated modules	
Thermal module	
Molds	Mechanism forming modes and Flex PCB molds.

2. Production and manufacturing processes





Flexible printed circuit process



Fine line MSAP process

(III) Supply of main raw materials

The main raw materials used in the integrated modules produced by the Company include plastics, silicone rubber, PC materials, ink, and high-value components. The Company maintains good business relationships with all of its suppliers, and its sources of raw material supply are stable. In addition, as the Company is an important customer of each raw material supplier, there is no concern over shortages in the supply of raw materials.

Main suppliers of raw materials for integrated modules.

Main raw materials	Regions of sourcing	Main suppliers	Current availability
Stainless steel	Domestic	Hotechnic Precious Hardware Limited	Good
Plastic and silicone rubber materials	Overseas	Shandechenxin Commerce Co., Ltd.	Good

The main raw materials used for FPC products of the Company are Flexible Copper Clad Laminate (FCCL), protective coatings, stiffener films, etc.; all of our suppliers are the famous international and domestic companies that have good product quality, delivery date, pricing, and aftersales services.

Main suppliers of raw materials for electronic modules

Main raw materials	Regions of sourcing	Main suppliers	Current availability
Flexible Copper Clad Laminate (FCCL)	Overseas	Topflex Corporation	Good
Protective coatings	Overseas	Kunshan Kunjinda Electronics Co., Ltd.	Good
Stiffener films	Overseas	Suzhou Xinguangyi Electronics Co., Ltd.	Good
Potassium gold cyanide	Overseas	Suzhou Xingrui Noble Metal Material Co., Ltd.	Good

(IV) The name of the supplier (customer) that accounted for more than 10% of the total purchase (sale) in any of the last two years, and the proportion of the purchase (sale) amount, the reason for the changes

	2024				2025			
Item	Name	Amount (NT$ Thousand)	Percentage of annual Net procurement Percentage (%)	Relationship with the Issuer	Name	Amount (NT$ Thousand)	Percentage of annual Net procurement Percentage (%)	Relationship with the Issuer
1	Company A	538,353	10.17%	None	Company A	642,259	10.95%	None
2	Others	4,755,912	89.83%	None	Others	5,221,775	89.05%	None
Total	Net procurement	5,294,265	100%		Net procurement	5,864,034	100%	

1. Major suppliers in the last two years and their total sales in any of the last two years, and the proportion of the purchase amount of each year:

   The increase in the purchase ratio from Company A was due to fluctuations resulting from changes in the business performance of sales customers.

2. Major customers in the last two years and their total purchase in any of the last two years, and the proportion of the purchase amount of each year:

	2024				2025			
Item	Name	Amount (NT$ Thousand)	Percentage of annual Net sales Percentage (%)	Relationship with the Issuer	Name	Amount (NT$ Thousand)	Percentage of annual Net sales Percentage (%)	Relationship with the Issuer
1	Company I	2,292,358	24%	None	Company I	2,101,197	19%	None
2	Others	7,238,653	76%	None	Others	8,747,780	81%	None
Total	Net sales	9,531,011	100%		Net sales	10,848,977	100%	

The decrease in the sales ratio to Company I was due to adjustments in customer orders.

III. Number of employees, average years of service, average age and educational background distribution ratio in the most recent two years and up to the date of publication of the annual report:

April 18, 2026

Year		2024	2025	Current year as of March 31, 2026
Number of employees	Direct labor	1347	1514	1517
	Indirect labor	959	1110	1052
	Total	2306	2624	2569
Average age		36	35	36
Average years of service		5	5	5
Qualification	Doctoral degree	0.04%	0.11%	0.12%
	Master's degree	0.74%	0.95%	0.86%
	University/college	25.41%	26.32%	25.44%
	Senior high school	20.77%	23.14%	22.23%
	Below high school	53.04%	49.47%	51.36%

IV. Environment protection expenditure information

(I) Losses due to pollution of environment in the most recent year up till the publication date of this annual report and countermeasures: None.

(II) Future countermeasures

1. Compliance with laws and regulations: Communicate information on laws and regulations to employees, and select qualified suppliers for cooperation.
2. Continuous improvement: Provide regular education and training, carry out audit, and conduct review and improvement whenever deficiencies are identified.

V. Labor-management relations

(I) Availability and execution of employee welfare, education, training and retirement policies. Elaborate on the agreements made between employers and employees, and the protection of employees' rights:

1. Employee welfare measures:

(1)The Company has employees' cafeteria, dormitory, parking lot, infirmary, nursing room and reading area. There are social centers such as gym, swimming pool, sauna, rhythm classroom, table tennis room and billiard room for employees to use during their breaks, helping employees improve their physical fitness and prevent obesity and chronic diseases such as hypertension, hyperglycemia, and hyperlipidemia.

In August 2025, the Company began offering yoga classes to provide employees with an alternative exercise option. Each class is held for one hour per week in small groups of ten participants, with cumulative employee participation exceeding 30 attendances. The Company also holds health seminars from time to time, please refer to page 35 for details, to enhance workplace health awareness.

(2) In terms of recreational activities, the Company allocates funds every year, and each department plans its own departmental dinners; the Employee Welfare Committee arranges and holds special activities based on festivals and holidays, such as cooking glutinous rice balls, making zodiac lanterns, the Plum Picking Festival, etc. We also organize family days, annual parties, and employee trips every year; we organize group purchases of gourmet food and distribute birthday meal boxes every quarter. The Company also subsidizes club activities and encourages employees to establish clubs and participate in activities. In addition, tickets for sports, arts and cultural performances are distributed from time to time, private movie screenings at cinemas are held, and paintings and ceramic works are exhibited in the factory from time to time to cultivate artistic cultivation and enhance the humanistic atmosphere.

(3) Starting from 2025, the Company has added birthday leave to the existing leave system. Employees can choose any day off in the month of their birthday to celebrate their birthday!

For more information on employee benefits and activities, please refer to the Sustainability Report published on the Company's website - Chapter 5: "Employee Care and Community Engagement".

2. Continuing education and training:

<u>Content and implementation of employees' training and development plan</u>

In order to create core competitive advantages, implement organizational strategies and personal performance development, the Company has formulated relevant management measures for education and training and established the "Ichia Training Institute". Based on the development of professional core competencies and the needs of cultivating next-generation talents, we have developed five major colleges, including the Leadership College, Professional Function College, Sustainable Innovation College, Technology College and Diversity College. We have also created customized function dictionaries and learning blueprints for different departments, job levels and positions, and have successively launched diverse and high-quality courses to inspire employees to unleash their potential and create unlimited possibilities.

Employee Training Status in 2025:

Courses	Training time	Hours	Total training costs
Various types of internal and external training courses	January 1, 2025 - December 31, 2025	100,438	NT$1,768 thousand

3. Retirement system and implementation status:

Pension system	Old System	New system
Applicable law	Labor Standards Act	Labor Pension Act
How to contribute	The total monthly salary is appropriated at a specific rate and deposited in the pension account at the Bank of Taiwan in the name of the Company.	Appropriate 6% based on the employee's insurance level into the personal account at the Bureau of Labor Insurance
Amount of contribution	As of January 1, 2026, the account balance was NT$ 44,751 thousand	Contribution amount in 2025 was NT$6,410 thousand

Employee stock ownership trust

In terms of the labor retirement system, in addition to regularly contributing reserves to the statutory retirement account in accordance with the Labor Standards Act and the Labor Pension Act, the Company has established a employee stock ownership trust committee. After full-time employees have been employed for half a year, they can decide on the amount of monthly withdrawals for purchase of the Company’s stocks at a regular fixed amount. And, based on the employee’s monthly deposit amount, the Company will allocate 100% of the same amount as a shareholding incentive.

4.Labor-management agreements and measures to protect the rights and interests of employees:

The Company’s labor-management relations are always harmony and a good communication channel has been established with the Employee Mailbox. Comprehensive regulations have been established for employee motivation, training, and retirement to take care of the employees’ and Company’s interests.

(II) Losses due to labor-management disputes in the most recent year up till the publication date of this annual report and countermeasures:

1. Losses due to labor-management disputes and countermeasures: None.
2. The estimated amount of labor-management disputes that may occur in the future and countermeasures:

The Company uses multiple channels to effectively communicate with employees and respond to employees' opinions in a timely manner. Labor-management relations are harmonious and no major labor-management disputes have occurred. Looking to the future, as long as the interaction between labor and management is good, it is estimated that the possibility of losses due to labor-management disputes in the future is low.

VI. Management of information and communication security

(I) Information and communication security risk management framework, information and communication security policy, specific management plan, and resources invested in information and communication security management:

1. **Organization and structure:**
The Intelligence Promotion Division is an independent department not affiliated to the using unit. It is responsible for coordinating and implementing information security policies, promoting information security messages, enhancing employees' information security awareness, and collecting and improving the technology, products or procedures of the organization's information security management system. At the same time, it takes the responsibility for promoting the digital transformation of working hours.
The Intelligence Operation Division cooperates with the Company's audit unit to conduct information security audits, including internal audits and external audits.

Information security risk management mechanism:
Implement information security management**:** Implement the management of the network security, computer information file security, device security, email security, and information system access control.

2. **Information security policy:**

2-1. Goals of information security:
To ensure the confidentiality, integrity and availability of the Company's information and information assets and provide an information environment for the continuous operation of the Company's information business. Establish a safe and reliable computerized operating environment to protect it from internal and external deliberate or accidental threats and protect the Company's interests and the sustainable operation of the information system of each unit.

2-2. Scope of information security:
1) Computer system security management.
2) Network security management
3) System access control.
4) Information assets security management.
5) Physical and environmental security management.
6) Information security audit.

2-3. Principles and standards of information security:
1) In order to prevent the information system and files from being attacked and infected by computer viruses, detection and preventive measures shall be adopted for computer virus attacks and infections, and an active intrusion detection system shall be established for intrusion and malicious attacks to meet the requirements of computer data security.
2) A policy for the sustainable operation of the information system shall be established to prevent the Company from encountering natural disasters or man-made major events that may cause disruption to important information assets and key services or communication systems.

2-4. Relevant regulations that employees shall abide by:
1) Computer data and equipment shall not be arbitrarily damaged, taken out, borrowed, or improperly modified in order to maintain data integrity.
2) Employees shall abide by the Company's policies and regulations on e-mail and Internet access, and shall not install software not authorized by the IT department or non-copyright software.
3) After accessing the operating system, the user shall exit the system after the work is completed, or when the system is not used for a long time, to prevent the leakage of confidential data, damage by others, or system crash.

4) ICT equipment shall be set up in a position convenient for the user. It shall be kept far away from water, tea, coffee, sun or wet locations. Equipment in acid-alkaline environment shall use protective covers to extend the service life.
5) When the computer equipment fails to work normally, the user shall immediately notify the information unit for inspection or maintenance.

3. Information security management plan:

3-1. Internet information security management and control:

1) Installation of firewalls.
2) Email security control.
3) The Company conducts virus scanning on the computer system and data storage medium on a regular basis.
4) The use of network services shall be implemented in accordance with the information security policy.

3-2. Data access control:

1) Computer equipment shall be put under custody of dedicated personnel with user IDs and passwords.
2) Different levels of access are assigned based on functions.
3) Transferred personnel Revoke the permission of the personnel who have transferred to another position.
4) Confidential and sensitive data and copyrighted software shall be removed or overwritten before the equipment is scrapped.
5) The use of portable devices is restricted, and data transmission is limited to the Company's operating environment.

3-3. Response and recovery mechanism:

1) Establish a system backup mechanism and implement off-site backup.
2) Regularly review the emergency response plan.
3) Regularly review the computer network security control measures.
4) Maintain and evaluate collaboration with third-party partners to improve the recovery mechanism.

3-4. Emergency reporting procedure:

In the event of an information security incident, the responsible unit shall report the incident to the Security Management Team of the IT Division. The type of incident shall be identified, problems shall identified, and a record shall be maintained.

4. Investment of resources in information and communication security management

1) Optimize various server hardware equipment, while strengthening the operation of the backup mechanism.
2) Introduce the desktop management system to precisely control the application scope of the equipment.
3) Education, training and drills on letter-phishing.
4) Appoint information security personnel for information and communication management.

(II) Losses due to major information and communication security incidents in the most recent year and up to the date of publication of the annual report, and disclose the estimated amounts that may incur currently and in the future, and countermeasures:

As of the date of publication of the annual report, there is no major information security incident causing business damage; the above information and communication policies are implemented to minimize the loss.

VII. Important contracts

As of April 18, 2026

<table>
<tr><th>Nature of contract</th><th>Principals</th><th>Duration</th><th>Contents</th><th>Restrictive clause</th></tr>
<tr><td>Supply and sale contract</td><td colspan="2">Confidentiality and non-disclosure</td><td>Purchase of our products, delivery models, products, specifications, delivery period and quantity, and other related regulations</td><td rowspan="3">Non-disclosure agreement</td></tr>
<tr><td>Material Purchase and Sales Agreement</td><td colspan="2">Confidentiality and non-disclosure</td><td>Purchase of our products, delivery models, products, specifications, delivery period and quantity, and other related regulations</td></tr>
<tr><td>Material Purchase and Sales Agreement</td><td colspan="2">Confidentiality and non-disclosure</td><td>The quality, objectives and needs of the purchased products and other related regulations</td></tr>
</table>

V. Review and analysis of financial status and financial performance and risk

i. Financial position

Comparative analysis of financial position

Unit: NTD thousands; %

Item \ Year	2024	2025	Difference	
			Amount	%
Current asset	7,919,164	8,972,307	1,053,143	13%
Property, Plant and Equipment	2,939,554	4,062,572	1,123,018	38%
Other assets	237,255	528,693	291,438	123%
Total assets	12,947,465	15,390,945	2,443,480	19%
Current liabilities	5,032,468	5,278,001	245,533	5%
Non-current liabilities	920,584	2,705,995	1,785,411	194%
Total liabilities	5,953,052	7,983,996	2,030,944	34%
Share capital	3,075,366	3,075,366	0	0%
Capital surplus	2,151,717	2,312,152	160,435	7%
Retained earnings	1,839,617	1,988,856	149,239	8%
Total shareholders' equity	6,994,413	7,406,949	412,536	6%

1.The main reasons and impacts of major changes in assets, liabilities and equity in the most recent two years:

(1) The increase in property, plant and equipment compared to 2024 was mainly due to the establishment of the second factory in Malaysia in 2025.

(2) The increase in other assets compared to 2024 was mainly due to the increase in prepayment for equipment in 2025.

(3) The increase in non-current liabilities compared to 2024 was mainly due to the increase in long-term loans and the issuance of convertible corporate bonds in 2025.

(4) Total liabilities increased compared to 2024, mainly due to the increase in non-current liabilities in 2025.

2.Future countermeasures for those with significant impact:

The significant changes in assets, liabilities and equity in the past two years were mainly due to the Company's operational growth and investment in the construction of a new factory in Malaysia. The future operational growth and the Company's profits contributed by the operation of the new factory in Malaysia will create cash inflows and support the Company's sustainable development.

ii. Financial performance

Analysis of financial performance

Unit: NTD thousands; %

Item	2024	2025	Increase (decrease) amount	Change percentage (%)
Net operating revenues	9,531,011	10,848,977	1,317,966	14%
Operating costs	7,822,192	8,780,458	958,266	12%
Gross gross profits	1,708,819	2,068,519	359,700	21%
Operating expenses	935,012	1,153,941	218,929	23%
Operating profits	773,807	914,578	140,771	18%
Non-operating incomes and expenses	76,847	24,758	(52,089)	-68%
Net profits before tax for the period	850,654	939,336	88,682	10%
Income tax expenses	(139,440)	(185,363)	(45,923)	33%
Net profits after tax for the period	711,214	753,973	42,759	6%

1.Main reasons for the significant changes in the operating revenue, operating net profit and net profit before tax in the last two years:

(1)The increase in operating revenue compared to 2024 was mainly due to the active development of new customers and new products in 2025, which led to the growth in operating revenue.

(2)The increase in net operating profit compared to 2024 was mainly due to the increase in revenue in 2025, better gross profit margin of product mix and proper control of operating costs and expenses.

(3)The increase in net profit before tax compared to 2024 was mainly due to the increase in revenue and operating gross profit in 2025.

2.Expected sales volume and its basis, possible impact on the Company's future financial operations and response plans:

Based on the demand budget provided by customers and the continuous development of new products, the sales volume is expected to show a growth trend.

III. Cash flow

(I) Analysis of changes in the cash flow for the most recent two years:

Unit: NT$ Thousand

Year / Item	2024	2025	Increase (decrease) %
Operating activities	482,228	903,404	87%
Investment activities	(1,742,407)	(1,581,690)	-9%
Financing activities	1,068,261	1,619,171	52%

Explanation:

1. Operating activities: Mainly due to the effects of changes in accounts receivable and inventories in the current year, which increased cash inflows compared to the previous year.
2. Investing activities: Mainly due to the decrease in the acquisition of financial assets in the current year compared to the previous year.
3. Financing activities: Mainly due to the increase in long-term borrowings and the issuance of convertible corporate bonds in the current year compared to the previous year.

(II) Improvement plan for liquidity deficiency: The Company has no liquidity deficiency.

(III) Cash flow analysis for the coming year

Unit: NT$ Thousand

Cash balance at beginning of the period	Estimated full-year net cash flow from operating activities	Estimated full-year cash outflow	Estimated cash surplus (shortage)	Remedy for estimated cash shortage	
				Investment plan	Financial plan
2,711,646	1,000,000	600,000	3,111,646	N/A	N/A

IV. Major capital expenditure and its impact on the finance and business matters in the most recent year:

In 2024, the Company purchased the land use rights in Malaysia and started the construction of a factory. The increase in capital expenditure led to an increase in interest expenses. The new Malaysia plant was completed in the third quarter of 2025. In 2026, production equipment will be installed in phases according to customer demand to meet customer needs. The commencement of actual operations at the new Malaysia plant is expected to contribute to the Group's revenue and profitability and drive the Group's overall business growth.

V. Investment policy for the most recent year, the main reasons for profit or loss, improvement plan and investment plan for the coming year

(I) Recent annual reinvestment policy: The Company's reinvestment is mainly based on core process capabilities and customer needs. In recent years, no related diversified investment activities have been carried out.

(II) The main reasons for the profit or loss of the reinvestment and improvement plan: In addition to continuously increasing the proportion of automation, the Company also maintains its industry competitiveness by improving its core technology and process capabilities, strengthening the R&D and process capabilities of mechanisms, electronic integrated components and thermal management technologies, deepening its presence on existing customers and developing new customers, thereby improving the Company's operating performance.

(III)Investment plan for the next year: In response to the global supply chain restructuring and customer demand, the Company's capital expenditure in 2026 will focus primarily on investments in production equipment at the Suzhou plant and the new Malaysia plant in line with customer needs, in addition to the automation upgrade and renovation of existing process equipment of factories.

VI. Analysis and assessment of risks for the most recent year and up to the publication date of the annual report:

(I) Impact of interest and exchange rate fluctuations and inflation on the profit and loss of the Company, and the future countermeasures

1-1. Impact of interest rate changes on the Company's profit and loss: **Unit: NT$ Thousand**

Item/Year	2024	2025
Interest expense	77,778	93,422
Net operating revenues	9,531,011	10,848,977
Operating profits	773,807	914,578
Interest expense to operating income ratio (%)	0.82%	0.86%
Interest expense to operating profit ratio (%)	10.05%	10.21%

The increase in market interest rates will also raise the Company's financing interest expenses. The increase in interest expense in 2025 was attributable not only to the impact of interest rates, but also to the increase in financing borrowings resulting from expanded operating needs.

1-2. Future countermeasures:

In the face of changes in the interest rate market, the Company will regularly track and analyze fluctuations in the overall economy and market interest rates, and evaluate at any time whether to avoid interest rate risks by entering into interest rate swap contracts.

2-1. Impact of exchange rate changes on the Company's profit and loss:

Unit: NT$ Thousand

Item/Year	2024	2025
Foreign currency exchange gain (loss)	29,398	(32,485)
Net operating revenues	9,531,011	10,848,977
Operating profits	773,807	914,578
Net profits before tax	850,654	939,336
Foreign exchange gains (losses) as a percentage of net operating revenue (%)	0.31%	-0.30%
Foreign exchange gains (losses) as a percentage of operating profit (%)	3.80%	-3.55%
Foreign exchange gains (losses) as a percentage of net profit before tax (%)	3.46%	-3.46%

The impact of exchange rate changes on the Company's profit and loss is mainly constrained by the size of the foreign currency exposure positions of each group company. In 2025, the depreciation of the RMB was smaller than that of the previous year, so the amount of foreign exchange gains for the whole year decreased compared with the previous year.

2-2. Future countermeasures:

The Company's exchange rate risk hedging policy is to use natural hedging and forward foreign exchange contracts to hedge risks. It also reduces the risk of exchange rate fluctuations through the control of foreign currency exposure positions and monitoring of changes in foreign exchange and financial markets through disciplined hedging measures.

3-1. Impact of inflation on the Company's profit and loss:

Inflation of raw materials will increase the Company's cost of goods and indirectly affect part of the profit or loss.

3-2. Future countermeasures:

In response to the possible inflation of raw materials, the Company will strengthen its bargaining power with suppliers through the introduction of strategic materials, reduce the procurement costs of materials, and pass on the quotations to customers in a timely manner. If necessary, it will also evaluate the use of futures hedging to avoid the risk of rising raw material prices.

(II) Policies on high-risk, high-leverage investments, lending, endorsement and derivative transactions, the main reasons for profits or losses, and future response measures: The Company does not engage in high-risk investments, and all investments are executed after careful evaluation; loans to others and endorsements are all for affiliated companies in which the Company holds 100% of the shares, and the operation of derivative financial products is also undertaken with risk hedging as the main consideration. All operations have been carefully executed with possible risks in mind.

(III) Future R&D plans and expected R&D expenses:

Future R&D plans are detailed on page 64 of this annual report, and budget for R&D expenses for 2026 is NT$407,586 thousand.

(IV) Impact of changes in domestic and foreign important policies and laws on the Company's finance and business matters and countermeasures: The Company operates in accordance with domestic and foreign laws and regulations, and regularly reviews and revises the Company's internal management rules and regulations to comply with the laws and regulations.

(V) The effect of technological and industrial changes on finance and business matters of the Company, and countermeasures: None.

(VI) Impact of corporate image change on corporate crisis management and countermeasures: The Company operates under the management philosophy of honesty, diligence, innovation, and achievement unlimited. The Company has a good corporate image and has not experienced any incidents that endanger its corporate image over the long term. In the future, we will continue to fulfill our corporate social responsibility and strengthen our corporate governance to achieve the goal of sustainable operations.

(VII) Expected benefits, possible risks to mergers and acquisitions and countermeasures: The Company has not made any mergers and acquisitions in the most recent year up to the date of publication of the annual report.

(VIII) Expected benefits, possible risks, and response measures for plant expansion: The Company invested in the construction of a new plant in Malaysia in 2024, which was completed and commenced production in the third quarter of 2025. Changes in customer demand and geopolitical factors will affect operational risks. To this end, we will prudently invest in production equipment based on customer needs and continue to strengthen our global operational layout to reduce risks and ensure steady development.

(IX) Risks associated with the concentration of purchases or sales and countermeasures: None.

(X) Impact, risks and response measures of large-scale transfer or replacement of equity by directors, supervisors or major shareholders holding more than 10% of the shares on the Company: As of the most recent year and up to the date of publication of the annual report, there has been no large-scale transfer of equity by directors, supervisors or major shareholders holding more than 10% of the shares of the Company.

(XI) Impact of the change in operating rights on the Company, risks and corresponding measures: Not applicable.

(XII) For litigious and non-litigious matters, please list major litigious, non-litigious or administrative disputes that have been resolved or are still proceeding involving the Company and/or any director, supervisor, the general manager, any person with actual responsibility for the firm and any major shareholder holding a more than 10% of the shares, and the affiliated companies. Moreover, where such a dispute could materially affect shareholders' equity or the prices of the securities, the annual report shall disclose the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the publication date of the annual report: None.

(XIII) Other important risks and countermeasures: The Company has appointed dedicated information security supervisors and personnel, and has established a comprehensive information security mechanism and related management methods. Every year, we conduct assessments and implementation of related software and hardware equipment upgrades and backups to ensure that the operating system maintains normal operation. As of the publication date of the annual report, the Company has not experienced any major information security incidents.

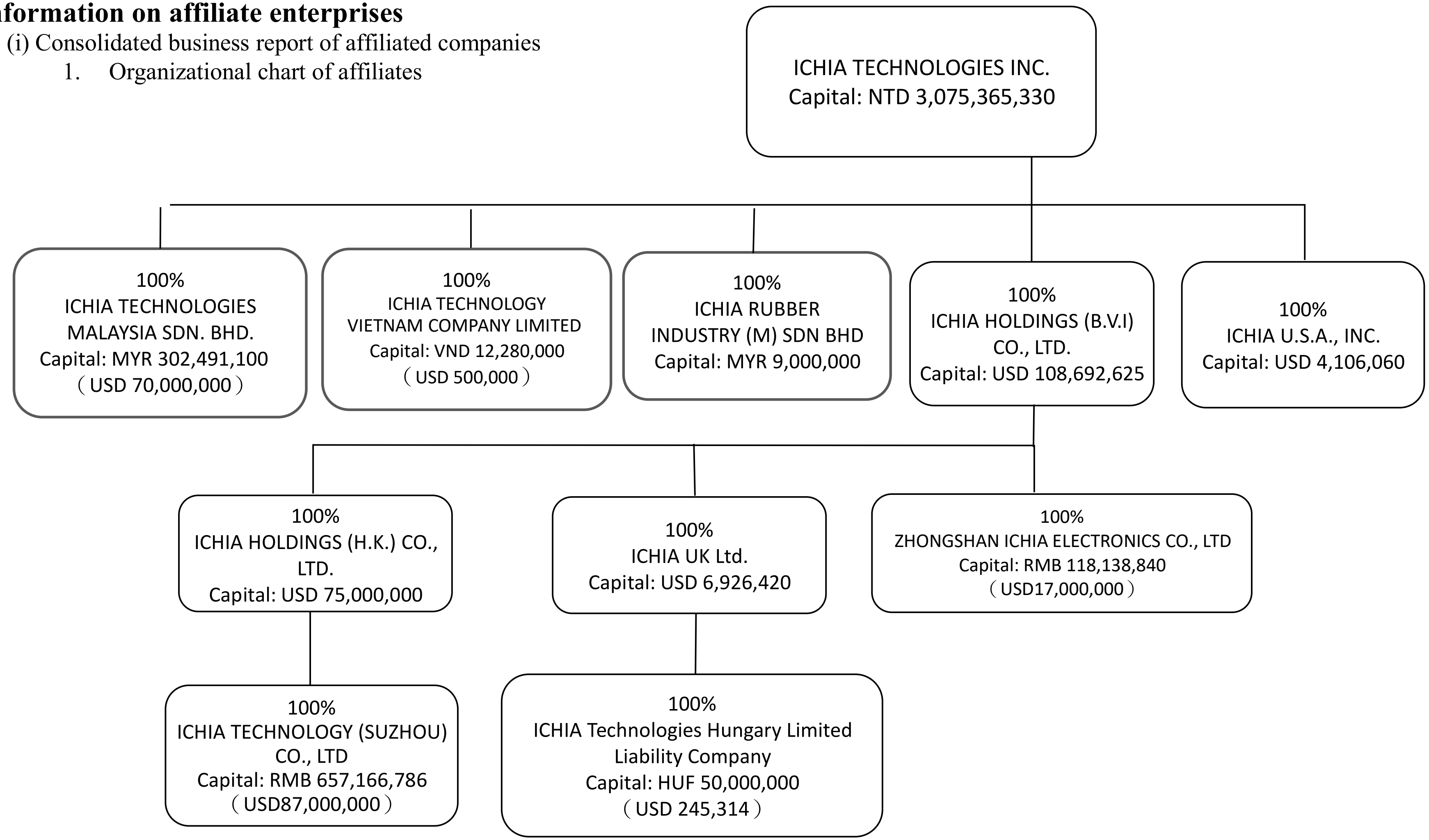
VII. Other important disclosures: None.

VI. Special notes

i. Information on affiliate enterprises

(i) Consolidated business report of affiliated companies

1. Organizational chart of affiliates



2. Basic information on affiliates

Name of enterprise	Date of incorporation	Address	Paid-in capital	Principal business or production items
ICHIA TECHNOLOGIES INC.	1989.11.7	No. 268, Huaya 2nd Rd., Guishan Dist., Taoyuan City	NTD 3,075,365,330	Engaged in the manufacturing, processing, and trading of various components and materials for electronics, home appliances, electronic engineering, electrical equipment, communications (telecommunications), and computers, as well as the import and export of domestic and foreign products and agency, distribution, tender and quotation business.
ICHIA HOLDINGS (B.V.I) CO., LTD.	1997.9.9	Vistra Corporate Services Centre, Wickhams Cay II,Road Town,Tortola,VG1110,B.V.I	USD 108,692,625	Engaged in investments for holding.
ICHIA U.S.A., INC.	1993.9.9	1057 Tierra Del Rey, Suite G ,Chula Vista, CA 91910 U.S.A.	USD 4,106,060	Manufacturing, processing and trading of various electronic components and materials for various electronic and telecommunication computers.
ICHIA RUBBER INDUSTRY (M) SDN BHD	1994.3.30	977-978 Solok Perusahaan 3, Prai Industrial Estate,13600 Prai, Province Welllesley, Penang, Malaysia.	MYR 9,000,000	Manufacturing and sale of rubber, plastic keypads and flexible printed circuit boards.
ICHIA TECHNOLOGY (SUZHOU) CO., LTD	2001.12.11	No. 118, Jinshan Road, Suzhou New District, Suzhou City, Jiangsu Province, China	RMB 657,166,786	Manufacturing and sale of rubber, plastic keypads and flexible printed circuit boards.
ICHIA UK Ltd.	2002.8.13	OMC Chambers,Wickhams Cay I,Road Town,Tortola,British Virgin Islands	USD 6,926,420	Various investment businesses
ICHIA Technologies Hungary Limited Liability Company	2004.9	2900 Komárom, Bánki Donát u. 2. Hungary	HUF 50,000,000	Manufacturing, processing and trading of rubber and plastic keypads.
ZHONGSHAN ICHIA ELECTRONICS CO., LTD	2002.6.28	No. 26, Yixian Road, Torch Development Zone, Zhangjiabian, Zhongshan City, Guangdong Province, China	RMB 118,138,840	Manufacturing, processing and trading of various electronic components and materials for various electronic and telecommunication computers.
ICHIA HOLDINGS (H.K.) CO., LTD.	2008.1.4	151 Gloucester Road, Wanchai, Hong Kong Room 1004, National Health Centre	USD 75,000,000	Various investment businesses.
ICHIA TECHNOLOGY VIETNAM COMPANY LIMITED	2023.10.2	House No 15, Le Thai To Street , Vo Cuong Ward, Bac Ninh City, Bac Ninh Province, Vietnam	USD 500,000	Manufacturing, processing and trading of various electronic components and materials for various electronic and telecommunication computers.
ICHIA TECHNOLOGIES MALAYSIA SDN. BHD.	2024.1.22	SUITE 3.01-3.02RD FLOR KHTP BUSINESS CENTRE KULIM HI-TECH PARK 09090 KULIM KEDAH MALAYSIA	USD 70,000,000	Manufacturing, processing and trading of various electronic components and materials.

3. For those presumed to be in a controlling and subordinate relationship, the common shareholder information: None.

4. The industry covered by the business of all affiliated companies

Name of enterprise	Controlling (subordinate) company	Controlling (subordinate) relationship	The division of business between affiliated companies
ICHIA TECHNOLOGIES INC.	Controlling company	-	Group headquarter
ICHIA U.S.A., INC.	Subordinate company	Shareholding Control	Responsible for manufacturing and sales in the Americas
ICHIA HOLDINGS (B.V.I) CO., LTD.	Subordinate company	Shareholding Control	Engaged in investments for holding
ICHIA RUBBER INDUSTRY (M) SDN BHD	Subordinate company	Shareholding Control	Responsible for manufacturing and sales in the Southeast Asian market
ZHONGSHAN ICHIA ELECTRONICS CO., LTD	Subordinate company	Shareholding Control	Engaged in the processing of various types of keypads outsourced by ICHIA (BVI) and manufacturing and sales in China
ICHIA TECHNOLOGY (SUZHOU) CO., LTD	Subordinate company	Shareholding Control	Responsible for manufacturing and sales in Eastern and Northern China markets
ICHIA UK Ltd.	Subordinate company	Shareholding Control	Various investment businesses
ICHIA Technologies Hungary Limited Liability Company	Subordinate company	Shareholding Control	Responsible for manufacturing and sales in the European market
ICHIA HOLDINGS (H.K.) CO., LTD.	Subordinate company	Shareholding Control	Engaged in investments for holding
ICHIA TECHNOLOGY VIETNAM COMPANY LIMITED	Subordinate company	Shareholding Control	Responsible for sales in the Southeast Asian market
ICHIA TECHNOLOGIES MALAYSIA SDN. BHD.	Subordinate company	Shareholding Control	Responsible for manufacturing and sales in the Southeast Asian market

5. The names of directors, supervisors and general managers of the affiliated companies and their shareholdings or capital contributions to the companies

Name of affiliated company	Title	Name or representative	Shareholding as of April 18, 2026	
			Number of shares	Shareholding Percentage
ICHIA HOLDINGS (B.V.I) CO., LTD.	Chairman General Manager	Huang Chiu-Yung Huang Li-Lin	ICHIA TECHNOLOGIES INC. Holds 108,692,625 shares	- - 100%
ICHIA U.S.A., INC.	Chairman Director Director	Huang Chiu-Yung Huang Li-Lin Huang Wen-Chieh	ICHIA TECHNOLOGIES INC. Holds 4,106,060 shares	- - - 100%
ICHIA RUBBER INDUSTRY(M) SDN BHD	Chairman Director Director Director	Hung Chien-Cheng Huang Chiu-Yung Huang Li-Lin Huang Ti-Ju	ICHIA TECHNOLOGIES INC. Holds 9,000,000 shares	- - - - 100%

Name of affiliated company	Title	Name or representative	Shareholding as of April 18, 2026	
			Number of shares	Shareholding Percentage
ICHIA TECHNOLOGY (SUZHOU) CO., LTD	Chairman and general manager Director Director Supervisor	Tseng Kung-Sheng Huang Li-Lin Che Xiao-Lin Huang Yen-Hsiang	- - - - Held by ICHIA HOLDINGS (H.K.) CO., LTD.	- - - - 100%
ICHIA UK Ltd.	Chairman	Huang Chiu-Yung	- ICHIA TECHNOLOGIES INC. Holds 6,926,420 shares	- 100%
ICHIA Technologies Hungary Limited Liability Company	Managing director	Huang Li-Lin	- Held by ICHIA U.K	- 100%
ZHONGSHAN ICHIA ELECTRONICS CO., LTD	Chairman and general manager Director Director Supervisor	Tseng Kung-Sheng Huang Li-Lin Luo Li Huang Yen-Hsiang	- - - - Held by ICHIA HOLDINGS (B.V.I) CO., LTD.	- - - - 100%
ICHIA HOLDINGS (H.K.) CO., LTD.	Chairman Director	Huang Chiu-Yung Huang Li-Lin	- - ICHIA TECHNOLOGIES INC. Holds 75,000,000 shares	- - 100%
ICHIA TECHNOLOGY VIETNAM COMPANY LIMITED	Representative	Lai Guo-Fong	- Held by ICHIA TECHNOLOGIES INC.	- 100%
ICHIA TECHNOLOGIES MALAYSIA SDN. BHD.	Chairman Director Director Director	Tseng Kung-Sheng Huang Chiu-Yung Huang Yen-Hsiang Huang Ti-Ju	- - - - ICHIA TECHNOLOGIES INC. Holds 86,917,500 shares	- - - - 100%

6. Business overview of affiliates

Unit: NTD thousand

Name of enterprise	Capital	Total assets	Total liabilities	Net worth	Operating revenues	Operating profits (losses)	Profits or losses for the period	Earnings per share (EPS) (NT$)
ICHIA TECHNOLOGIES INC.	3,075,365	15,149,177	7,742,227	7,406,950	7,312,737	196,605	753,973	2.47
ICHIA HOLDINGS (B.V.I) CO., LTD.	3,416,209	7,352,435	0	7,352,435	0	(219)	622,709	-
ICHIA U.S.A., INC.	129,053	52,471	7,700	44,771	11,450	(2,001)	1,536	-
ICHIA HOLDINGS (H.K.) CO., LTD.	2,357,250	5,755,789	0	5,755,789	0	(107)	522,748	-
ICHIA RUBBER INDUSTRY (M) SDN BHD	69,655	367,745	156,182	211,563	292,659	52,005	37,355	-
ICHIA TECHNOLOGY (SUZHOU) CO., LTD	2,938,589	9,479,199	3,710,619	5,768,580	8,939,660	611,311	526,949	-
Ichia U.K. Ltd.	217,697	45,919	0	45,919	0	0	8,425	-
ICHIA Technologies Hungary Limited Liability Company	4,790	46,283	371	45,912	0	(14,953)	79,712	-
ZHONGSHAN ICHIA ELECTRONICS CO., LTD	528,270	1,162,522	179,997	982,525	750,095	116,932	93,622	-
ICHIA TECHNOLOGY VIETNAM COMPANY LIMITED	14,429	8,775	297	8,478	1,314	(3,146)	(2,818)	-
ICHIA TECHNOLOGIES MALAYSIA SDN. BHD.	2,341,122	2,296,689	29,695	2,266,994	0	(45,337)	(53,131)	-

(ii) Consolidated financial statements of affiliated companies:

Statement of Consolidated Financial Statements of Affiliated Enterprises

The companies to be included in the consolidated financial statements of affiliated enterprises in 2025 (from January 1, 2025 to December 31, 2025) pursuant to the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises" are the same as those to be included in the consolidated financial statements of the parent company and subsidiaries pursuant to the IAS 10. Further, the related information to be disclosed in the consolidated financial statement of affiliated enterprises has been disclosed in the said consolidated financial statements of parent company and subsidiaries. Accordingly, it is not necessary for the Company to prepare the consolidated financial statements of affiliated enterprises separately.

Declared by:

Company name: ICHIA TECHNOLOGIES, INC.

Corporate director: Huang Chiu-Yung

March 11,2026

(iii) Relationship report: N/A.

ii. **Private placement of marketable securities in the most recent year and up to the publication date of the annual report:** None.

iii. **Other supplementary disclosure:** None.

iv. **Any of the situations listed in Article 36, Paragraph 2, Subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholder equity or the price of the Company's securities, which has occurred during the most recent year or during the current year up to the date of publication of the annual report:** None.