Stock Code: 2402

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Financial Statements and Independent Auditor's Review Report.

For the First Quarter in 2026 and 2025

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Auditors' Review Report

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

Foreword

We have reviewed the accompanying consolidated balance sheet of ICHIA TECHNOLOGIES INC. and subsidiaries as of March 31, 2026 and 2025, and the related consolidated comprehensive income statements, consolidated statement of changes in equity, consolidated cash flow statements, and notes to the consolidated financial statements (including significant accounting policies) for the three months then ended. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope

Except as stated in the Basis for Qualified Conclusion paragraph, we conducted our reviews in accordance with the Standard on Review Engagements (SRE) 2410 “Review of Financial Information Performed by the Independent Auditor of the Entity.” A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for qualified conclusion

As mentioned in Note 11 to the consolidated financial statements, the financial statements of non-material subsidiaries for the same period included in the above consolidated financial statements have not been reviewed by CPAs, and their total assets as of March 31, 2026 and 2025 were NTD 4,315,823 thousand and NTD 2,473,873 thousand, respectively, accounting for

26.92% and 18.19% of the consolidated total assets; the total liabilities were NTD 469,375 thousand and NTD 198,922 thousand, respectively, accounting for 5.26% and 2.87% of the consolidated total liabilities, respectively; the total comprehensive income as of March 31, 2026 and 2025 were NTD 9,248 thousand and NTD 35,176 thousand, respectively, accounting for 2.95% and 12.82%.

Qualified Conclusion

According to our review results, except for the impact of possible adjustments to the consolidated financial statements if the financial statements of the non-significant subsidiaries mentioned in the basis of the qualified conclusion paragraph have been reviewed by the accountants, we did not find any differences in all the consolidated financial statements above. In material respects, the Company prepared the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS No. 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission, which presented a fair representation of ICHIA TECHNOLOGIES INC. and its subsidiaries on its consolidated financial position as of March 31, 2026 and 2025 and consolidated financial performance and consolidated cash flow for the three months ended March 31, 2026 and 2025.

Deloitte Touche Tohmatsu Limited

CPA Lu Yi-Chen

CPA Liu Shu-Lin

Financial Supervisory Commission approval document
Jin-Guan-Zheng-Shen-Zi No. 1080321204

Approval No. from the Financial Supervisory Commission:
Jin-Guan-Zheng-Shen-Zi No. 1050024633

May 11, 2026

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Balance Sheet

March 31, 2026, December 31, 2025 and March 31, 2025

Unit: NT$ Thousand

		March 31, 2026		December 31, 2025		March 31, 2025	
Code	Assets	Amount	%	Amount	%	Amount	%
	Current asset						
1100	Cash and cash equivalents (Notes 6)	$ 3,195,968	20	$ 2,711,646	18	$ 2,816,448	21
1110	Financial assets measured at fair value through profit or loss – current (Notes 7)	63,995	-	30,908	-	-	-
1136	Financial assets measured at amortized cost – current (Notes 8)	-	-	314,300	2	332,051	2
1150	Notes receivable - net (Notes 9)	2,658	-	-	-	-	-
1170	Accounts receivable - net (Notes 9)	4,296,975	27	4,306,874	28	3,782,003	28
1220	Current income tax assets	7,515	-	36,274	-	-	-
130X	Inventory (Notes 10)	1,432,762	9	1,267,441	8	1,260,901	9
1470	Other current assets (Note 15)	322,783	2	304,864	2	203,962	2
11XX	Total current assets	9,322,656	58	8,972,307	58	8,395,365	62
	Noncurrent assets						
1535	Financial assets measured at amortized cost – non-current (Notes 8)	1,025,614	6	1,127,494	7	1,075,424	8
1600	Property, plant and equipment (Notes 12)	4,251,328	26	4,062,572	26	3,048,607	22
1755	Right-of-use assets (Notes 13)	327,102	2	304,708	2	304,629	2
1760	Investment Properties (Note 14)	292,376	2	293,283	2	379,614	3
1840	Deferred tax assets	102,482	1	101,888	1	108,245	1
1915	Prepaid equipment (Note 30)	588,054	4	417,747	3	215,768	2
1975	Net defined benefit assets -non-current (Note 4)	30,550	-	30,444	-	27,722	-
1990	Other non-current assets (Note 15)	90,331	1	80,502	1	42,498	-
15XX	Total non-current assets	6,707,837	42	6,418,638	42	5,202,507	38
1XXX	Total assets	$ 16,030,493	100	$ 15,390,945	100	$ 13,597,872	100
Code	Liabilities and equity						
	Current liabilities						
2100	Short-term loans (Notes 16)	$ 1,973,139	13	$ 1,938,774	13	$ 2,428,967	18
2110	Increase in short-term notes payable (Note 16)	199,881	1	199,802	1	-	-
2120	Financial liabilities measured at fair value through profit or loss – current (Note 7)	4,500	-	2,900	-	5,637	-
2130	Contract liabilities – current (Note 22)	19,455	-	11,500	-	564	-
2170	Accounts payable – non-related parties (Note 18)	2,579,882	16	2,369,547	16	2,105,836	16
2200	Other payables (Note 19)	924,080	6	313,256	2	894,767	7
2230	Current tax liabilities	30,521	-	55,339	-	62,344	-
2280	Lease liabilities - current (Notes 13)	2,663	-	2,746	-	3,783	-
2320	Long-term liabilities due within one year or one operating cycle (Note 16)	656,416	4	356,008	2	-	-
2399	Other current liabilities (Note 19)	9,287	-	28,129	-	9,490	-
21XX	Total current liabilities	6,399,824	40	5,278,001	34	5,511,388	41
	Non-current liabilities						
2530	Bonds payable (Notes 17)	942,707	6	937,442	6	-	-
2541	Long-term loans (Notes 16)	1,558,247	10	1,743,992	12	1,200,000	9
2542	Long-term notes payable (Note 16)	-	-	-	-	199,894	1
2570	Deferred tax liabilities	9,913	-	9,711	-	7,629	-
2580	Lease liabilities - non-current (Notes 13)	1,893	-	2,491	-	4,556	-
2645	Guarantee deposits received	12,025	-	12,359	-	12,734	-
25XX	Total non-current liabilities	2,524,785	16	2,705,995	18	1,424,813	10
2XXX	Total liabilities	8,924,609	56	7,983,996	52	6,936,201	51
	Equity (Note 21)						
3110	Common stock	3,075,366	19	3,075,366	20	3,075,366	23
3200	Capital surplus	2,312,152	14	2,312,152	15	2,151,717	16
3300	Retained earnings						
3310	Legal reserve	761,993	5	761,993	5	690,572	5
3320	Special reserve	8,320	-	8,320	-	320,345	2
3350	Undistributed earnings	624,083	4	1,218,543	8	396,680	3
	Total retained earnings	1,394,396	9	1,988,856	13	1,407,597	10
3490	Other equities	323,970	2	30,575	-	90,958	1
3500	Treasury stock	-	-	-	-	(63,967)	(1)
3XXX	Total equity	7,105,884	44	7,406,949	48	6,661,671	49
	Total liabilities and equity	$ 16,030,493	100	$ 15,390,945	100	$ 13,597,872	100

The attached notes are part of the consolidated financial statements.

(Please see the Review Report of Deloitte Touche Tohmatsu Limited on May 11, 2026)

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

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Comprehensive Income Statement

January 1 to March 31, 2026 and 2025

Unit: NTD thousands; earnings per share: NTD dollar

Code		January 1 to March 31, 2026		January 1 to March 31, 2025	
		Amount	%	Amount	%
4000	Operating revenue (Notes 22)	$ 2,809,995	100	$ 2,438,830	100
5000	Operating cost (Notes 10 and 23)	(2,449,696)	(87)	(2,006,451)	(82)
5900	Gross gross profits	360,299	13	432,379	18
	Operating expenses (Note 23)				
6100	Promotional expenses	71,292	3	58,897	2
6200	Administrative expenses	124,410	4	100,348	4
6300	R&D expenses	92,659	3	84,454	4
6450	Expected credit impairment loss (reversal of impairment loss)	(8,642)	-	2,817	-
6000	Total operating expenses	279,719	10	246,516	10
6900	Operating income	80,580	3	185,863	8
	Non-operating incomes and expenses (Notes 23)				
7100	Interest incomes	11,876	1	14,068	1
7010	Other incomes	9,467	-	18,615	1
7020	Other gains and losses	(35,228)	(1)	13,092	-
7050	Financial costs	(27,133)	(1)	(21,543)	(1)
7000	Total non-operating incomes and expenses	(41,018)	(1)	24,232	1
7900	Net profits before tax	39,562	2	210,095	9
7950	Income tax expenses (Notes 4 and 24)	(18,949)	(1)	(34,970)	(2)
8200	Net profits for the period	20,613	1	175,125	7

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Code		January 1 to March 31, 2026 Amount	%	January 1 to March 31, 2025 Amount	%
	Other comprehensive income				
8360	Titles likely to be reclassified to profit or loss subsequently				
8361	Exchange differences in the financial statement translation of foreign operations	$ 293,395	10	$ 99,278	4
8300	Other comprehensive income for the period (net after tax)	293,395	10	99,278	4
8500	Total comprehensive income for the period	$ 314,008	11	$ 274,403	11
	Earnings per share (Note 25)				
9710	Basic	$ 0.07		$ 0.58	
9810	Diluted	$ 0.07		$ 0.58	

The attached notes are part of the consolidated financial statements.

(Please see the Review Report of Deloitte Touche Tohmatsu Limited on May 11, 2026)

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

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Statement of Changes in Equity

January 1 to March 31, 2026 and 2025

Unit: NT$ Thousand

Code		Common stock		Capital surplus	Retained earnings			Other equity items		Treasury stock	Total equity
		Number of shares (thousand shares)	Amount		Legal reserve	Special reserve	Undistributed earnings	Exchange differences in the financial statement translation of foreign operations	Gain/loss on valuation of financial assets measured at fair value through other comprehensive income		
A1	Balance as of January 1, 2025	307,536	$ 3,075,366	$ 2,151,717	$ 690,572	$ 320,345	$ 828,700	$ 3,680	($ 12,000)	($ 63,967)	$ 6,994,413
	Allocation and distribution of earnings in 2024										
B5	Cash dividend for shareholders	-	-	-	-	-	(607,145)	-	-	-	(607,145)
D1	Net income for the three months ended March 31, 2025	-	-	-	-	-	175,125	-	-	-	175,125
D3	Other comprehensive income after tax for the three months ended March 31, 2025	-	-	-	-	-	-	99,278	-	-	99,278
D5	Total comprehensive income for the three months ended March 31, 2025	-	-	-	-	-	175,125	99,278	-	-	274,403
Z1	Balance as of March 31, 2025	307,536	$ 3,075,366	$ 2,151,717	$ 690,572	$ 320,345	$ 396,680	$ 102,958	($ 12,000)	($ 63,967)	$ 6,661,671
A1	Balance as of January 1, 2026	307,536	$ 3,075,366	$ 2,312,152	$ 761,993	$ 8,320	$ 1,218,543	$ 42,575	($ 12,000)	$ -	$ 7,406,949
	Allocation and distribution of earnings in 2025										
B5	Cash dividend for shareholders	-	-	-	-	-	(615,073)	-	-	-	(615,073)
D1	Net income for the three months ended March 31, 2026	-	-	-	-	-	20,613	-	-	-	20,613
D3	Other comprehensive income after tax for the three months ended March 31, 2026	-	-	-	-	-	-	293,395	-	-	293,395
D5	Total comprehensive income for the three months ended March 31, 2026	-	-	-	-	-	20,613	293,395	-	-	314,008
Z1	Balance as of March 31, 2026	307,536	$ 3,075,366	$ 2,312,152	$ 761,993	$ 8,320	$ 624,083	$ 335,970	($ 12,000)	$ -	$ 7,105,884

The attached notes are part of the consolidated financial statements.

(Please see the Review Report of Deloitte Touche Tohmatsu Limited on May 11, 2026)

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

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Cash Flow Statement

January 1 to March 31, 2026 and 2025

Unit: NT$ Thousand

Code		January 1 to March 31, 2026	January 1 to March 31, 2025
	Cash flow from operating activities		
A10000	Net profits before tax for the period	$ 39,562	$ 210,095
A20010	Profit and loss items		
A20100	Depreciation expense	94,649	85,057
A20300	(Reversal) of expected credit impairment loss	(8,642)	2,817
A20400	Net gains on financial assets and liabilities measured at fair value through profit or loss	(7,384)	(5,594)
A20900	Financial costs	27,133	21,543
A21200	Interest incomes	(11,876)	(14,068)
A22500	Gain on disposal of property, plant and equipment	(1,160)	(1,633)
A23800	Inventory devaluation and obsolescence loss (gain from price recovery)	28,511	(11,508)
A30000	Net changes in operating assets and liabilities		
A31130	Notes receivable	(2,658)	-
A31150	Accounts receivable	18,123	229,374
A31200	Inventories	(199,274)	103,921
A31240	Other current assets	(42,876)	74,061
A31990	Other operating assets	(106)	(103)
A32125	Contract liabilities	7,955	(528)
A32150	Accounts payable	210,335	(236,995)
A32180	Other payables	(5,850)	(70,099)
A32230	Other current liabilities	(18,842)	727
A33000	Cash generated from operations	127,600	387,067
A33100	Interest received	36,833	26,441
A33300	Interest paid	(20,386)	(36,822)
A33500	Income tax paid	(15,400)	(33,143)
AAAA	Net cash inflow from operating activities	128,647	343,543
	Cash flows from investment activities		
B00040	Acquisition of financial assets measured at amortized cost	(1,801)	(1,438)
B00050	Disposal of financial assets measured at amortized cost	463,726	66,976
B00100	Acquisition of financial assets measured at fair value through profit and loss	(30,000)	-

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Code		January 1 to March 31, 2026	January 1 to March 31, 2025
B00200	Disposal of financial assets measured at fair value through profit or loss	$ 5,600	$ 21,910
B02700	Purchase of property, plants, and equipment	(137,617)	(122,422)
B02800	Disposal of property, plant, and equipment	4,622	2,641
B03700	Increase in refundable deposit	(612)	(3,200)
B03800	Decrease in refundable deposit	9	117
B06700	Decrease (increase) in other non-current assets	(8,569)	459
B07100	Increase in prepayments for equipment	(232,311)	(72,556)
BBBB	Net cash inflow (outflow) from investing activities	63,047	(107,513)
	Cash flow from financing activities		
C00100	Increase in short-term loans	636,915	2,407,744
C00200	Decrease in short-term loans	(649,864)	(2,097,531)
C00500	Increase in short-term notes payable	200,000	-
C00600	Decrease in short-term notes payable	(199,802)	-
C01600	Borrowing of long-term loans	114,663	500,000
C01800	Increase in long-term note payables	-	200,000
C01900	Decrease in long-term note payables	-	(199,801)
C03000	Collection of guarantee deposits received	92	126
C03100	Refund of guarantee deposits received	(694)	-
C04020	Repayment of principal for lease	(681)	(102,208)
CCCC	Net cash inflow from financing activities	100,629	708,330
DDDD	Effect of changes in the exchange rate on cash and cash equivalents	191,999	47,372
EEEE	Net increase in cash and cash equivalents	484,322	991,732
E00100	Opening balance of cash and cash equivalents	2,711,646	1,824,716
E00200	Closing balance of cash and cash equivalents	$ 3,195,968	$ 2,816,448

The attached notes are part of the consolidated financial statements.

(Please see the Review Report of Deloitte Touche Tohmatsu Limited on May 11, 2026)

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

ICHIA TECHNOLOGIES INC. and subsidiaries
Notes to the Consolidated Financial Statements
January 1 to March 31, 2026 and 2025
(Amounts NTD thousand, unless otherwise stated)

I. Company History

ICHIA TECHNOLOGIES INC. (hereinafter referred to as the Company) was established in November 1989 to manufacture, process, and trade various components (conductive silicone elastomers, plastic keys, keyboard assemblies, input devices, and flexible printed circuit boards) and materials for electronics, home appliances, electronical engineering, electrical equipment, communications (telecommunications), and computers, as well as to import and export domestic and foreign products and to engage in the agency, distribution, tender and quotation business.

The Company's shares have been listed on the Taiwan Stock Exchange since January 14, 2000.

The consolidated financial statements are presented in New Taiwan dollars (NTD), which is the functional currency of the Company.

II. Date and Procedure for Approval of Financial Statements

These consolidated financial statements were approved by the Board of Directors on May 11, 2026.

III. Application of New and Revised Standards and Interpretations

(i). Initial application of International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IAS"), Interpretations ("IFRICs") and Interpretations ("SICs") (hereinafter referred to as "IFRSs") endorsed by the Financial Supervisory Commission ("FSC") and issued to be effective

Except as described below, the application of IFRS Accounting Standards endorsed and issued by the FSC will not result in significant changes to the Group's accounting policies:

Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"

1. Amendments to the Application Guidance on the Classification of Financial Assets

The amendments primarily revise the classification requirements for financial assets, including:

(1) If a financial asset includes a contingency that could change the timing or amount of contractual cash flows, and the nature of such contingency is not directly related to changes in basic lending risks and costs (e.g., whether the debtor achieves a specific reduction in carbon emissions), the contractual cash flows of such financial asset are still considered solely payments of principal and interest on the principal amount outstanding, provided that both of the following conditions are met:

- Contractual cash flows arising from all possible scenarios (before or after the occurrence of a contingency) consist solely of payments of principal and interest on the principal amount outstanding; and
- The contractual cash flows generated under all possible scenarios do not differ significantly from the cash flows of a financial instrument with identical contractual terms but without the contingent features.

(2) Clarify that financial assets with non-recourse characteristics refer to the entity's ultimate right to receive cash flows which, under the contract, are limited solely to the cash flows generated by specified assets.

(3) Clarify that contract-linked instruments create multiple tranches of securities through a waterfall payment structure to establish payment priorities for financial asset holders, which results in a concentration of credit risk and leads to the disproportionate allocation of cash shortfalls from the underlying pool among different tranches.

2. Amendments to the Application Guidance on Derecognition of Financial Liabilities

The amendments primarily clarify that financial liabilities should be derecognized on the settlement date. However, when an entity settles a financial liability in cash using an electronic payment system, it may elect to derecognize the financial liability prior to the settlement date, provided that the following conditions are met:

- The entity lacks the practical ability to withdraw, stop, or cancel the payment instruction;
- the entity lacks the practical ability to access the cash to be used for settlement as a result of that payment instruction; and
- Settlement risk associated with the electronic payment system is immaterial.

(ii). The IFRSs released by the IASB but not yet endorsed and issued into effect by the FSC

The new/amended/revised standards or interpretations	Effective date of IASB publication (Note 1)
Amendment to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendments)	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

Note 1: Unless otherwise stated, the aforementioned new/amended/revised standards or interpretation are effective for annual reporting periods beginning after the respective dates.

Note 2: On September 25, 2025, the FSC announced that companies in Taiwan shall apply IFRS 18 starting January 1, 2028, and may elect early application after IFRS 18 is endorsed by the FSC.

IFRS 18 "Presentation and Disclosure in Financial Statements" and related consequential amendments

IFRS 18 will replace IAS 1 "Presentation of Financial Statements." The main changes in this standard include:

- The Group shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers, and on that basis classify the income and expense items in the statement of profit or loss into the operating, investing, financing, income taxes, and discontinued operations categories.
- The income statement shall be reported as operating income, pre-tax income before financing, and the sum and total of profit and loss.
- Provide guidelines to enhance aggregation and segmentation requirements: Consolidated company must identify assets, liabilities, equity, income, expenses, and cash flows arising from individual transactions or other events, and classify and aggregate them based on common characteristics, ensuring that each line item reported in the primary financial statements possesses at least one similar characteristic. Items that are dissimilar from other items should be disaggregated. The Consolidated Company only labels such items as "other" when no more informative label can be found.
- Increase the disclosure of performance measures defined by management: When the Consolidated Company engages in public communication outside of financial statements, and when communicating perspective on a specific aspect of the

Consolidated Company's overall financial performance to users of the financial statements, it should disclose information about performance measures defined by management in a single note to the financial statements. This includes a description of the measure, how it is calculated, a reconciliation with subtotals or totals specified by IFRS accounting standards, and the impact of related reconciliation items on income tax and non-controlling interests.

In addition, IAS 7 "Statement of Cash Flows" has been consequentially amended as follows:

When the consolidated company prepares cash flows from operating activities using the indirect method, operating profit or loss shall be used as the starting point for the reconciliation.

Dividends and interest received by the Group shall be classified as investing activities, while dividends and interest paid shall be classified as financing activities. If, upon assessment, the consolidated company has specified main business activities, it shall consider the categories in which dividend income, interest income, and interest expense are presented in the statement of profit or loss in determining the classification of dividends received, interest received, and interest paid in the statement of cash flows. However, each of the above cash flows may be classified in only one single category in the statement of cash flows.

The Consolidated Company will continue to evaluate the effect of the amendment to other IFRSs on the financial positions and performance of the Consolidated Company to the date the consolidated financial statements are approved and released, and will make appropriate disclosure after the evaluation.

IV. Summary of Significant Accounting Policies

(i) Compliance Statement

The consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" approved and released by the FSC. These consolidated financial statements do not include all the disclosures required by IFRS accounting standards for a full set of annual financial statements.

(ii) Basis of preparation

The consolidated financial statements were prepared on the historical cost basis, except for financial instruments measured at fair value and net defined benefit liabilities recognized at the present value of the defined benefit obligation less the fair value of plan assets.

The evaluation of fair value could be classified into Level 1 to Level 3 by the observable intensity and importance of the related input value:

1. Level 1 input value: refers to the quotation of the same asset or liability in an active market as of the evaluation date (before adjustment).
2. Level 2 input value: refers to the direct (the price) or indirect (inference of price) observable input value of asset or liability further to the quotation of Level 1.
3. Level 3 input value: the unobservable input value of asset or liability.

(iii). Basis of consolidation

The consolidated financial statements include the financial statements of the Company and entities controlled by the Company (subsidiaries). The subsidiaries' financial statements have been properly adjusted to make the accounting policies consistent with the accounting policies of the Consolidated Company. In preparing the consolidated financial statements, all inter-company transactions, account balances, gains and losses have been eliminated.

For details of subsidiaries, shareholding percentage and business scope, see Note 11 and Exhibit 5.

(iv) Other significant accounting policies

In addition to the following, please refer to the summary of significant accounting policies in the 2025 consolidated financial statements.

1. Derecognition of financial liabilities

Financial liabilities are derecognized on the settlement date, which refers to the date on which the liability is extinguished through the discharge, cancellation, or expiration of the obligations specified in the contract, the exchange of debt instruments with substantially different terms, or a substantial modification of the terms of the liability. When derecognizing financial liabilities, the difference between the book amount and the consideration paid (including any transferred non-cash assets or assumed liabilities) is recognized as profit or loss.

2. Retirement benefits

The interim pension cost is calculated for the period from the beginning to the end of the current period based on the pension cost rate determined by actuarial calculations at the end of the previous year, and is adjusted for major market fluctuations in the current period, as well as major plan amendments, repayments or other major one-off items.

3. Income tax expenses

Income tax expense is the sum of the current income tax and deferred income tax. The interim income tax is evaluated on an annual basis, and is calculated based on the interim pre-tax benefits at the tax rate applicable to the expected annual total earnings.

V. Significant Accounting Judgments and Estimations, and Main Sources of Assumption Uncertainties

In developing significant accounting estimates, the Group has incorporated the potential impact of the conflict in the Middle East and the situation in the surrounding regions on the economic environment into its considerations for key estimates, such as cash flow projections, growth rates, discount rates, and profitability. Management will continue to review these estimates and their underlying assumptions. For others, please refer to the explanations of the Significant Accounting Assumptions and Judgments and Major Sources of Estimates Uncertainty in the 2025 consolidated financial statements.

VI. Cash and cash equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand and revolving funds	$ 106	$ 104	$ 74
Bank checking accounts and demand deposits	2,497,236	1,935,743	2,066,708
Cash equivalents (investments with an original maturity of less than 3 months)			
Bank acceptance bills	200,695	126,199	129,342
Bank time deposits	497,931	649,600	620,324
	$ 3,195,968	$ 2,711,646	$ 2,816,448

VII. Financial instruments at fair value through profit or loss

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets - current			
Mandatorily measured at fair value through profit or loss			
Derivatives (not designated for hedging)			
– Conversion options (Note 17)	$ 1,800	$ 3,100	$ -
- Forward foreign exchange contracts (1)	12,060	7,758	-
Non-derivative financial assets			
- Fund beneficiary certificates	50,135	20,050	-
	$ 63,995	$ 30,908	$ -
Financial liabilities - current			
Mandatorily measured at fair value through profit or loss			
Derivatives (not designated for hedging)			
- Forward foreign exchange contracts (1)	$ -	$ -	$ 5,637
– Conversion options (Note 17)	4,500	2,900	-
	$ 4,500	$ 2,900	$ 5,637

(i). Forward foreign exchange contracts not subject to hedge accounting and outstanding at the balance sheet date were as follows:

March 31, 2026

	Currency	Expiration Date	Contract Amount (Thousands)
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to April 15, 2026	RMB7,022／USD1,000
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to May 15, 2026	RMB7,010／USD1,000
Sale of forward foreign exchange	RMB to USD	January 5, 2026 to June 15, 2026	RMB6,926／USD1,000
Sale of forward foreign exchange	RMB to USD	January 5, 2026 to July 15, 2026	RMB6,916／USD1,000
Sale of forward foreign exchange	RMB to USD	March 10, 2026 to August 17, 2026	RMB6,815／USD1,000

	Currency	Expiration Date	Contract Amount (Thousands)
Sale of forward foreign exchange	RMB to USD	March 10, 2026 to September 15, 2026	RMB6,803／USD1,000
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to April 16, 2026	RMB35,100／USD5,000
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to May 15, 2026	RMB35,045／USD5,000
Sale of forward foreign exchange	RMB to USD	January 5, 2026 to April 16, 2026	RMB20,840／USD3,000
Sale of forward foreign exchange	RMB to USD	January 5, 2026 to May 15, 2026	RMB20,812／USD3,000
Sale of forward foreign exchange	RMB to USD	January 5, 2026 to June 12, 2026	RMB34,640／USD5,000
Sale of forward foreign exchange	RMB to USD	January 5, 2026 to July 13, 2026	RMB41,496／USD6,000
Sale of forward foreign exchange	RMB to USD	March 10, 2026 to August 12, 2026	RMB34,113／USD5,000

December 31, 2025

	Currency	Expiration Date	Contract Amount (Thousands)
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to January 15, 2026	RMB7,056／USD1,000
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to February 13, 2026	RMB7,045／USD1,000
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to March 16, 2026	RMB7,034／USD1,000
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to April 15, 2026	RMB7,022／USD1,000
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to May 15, 2026	RMB7,010／USD1,000
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to January 16, 2026	RMB35,273／USD5,000
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to February 13, 2026	RMB35,216／USD5,000
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to March 16, 2026	RMB35,158／USD5,000
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to April 16, 2026	RMB35,100／USD5,000
Sale of forward foreign exchange	RMB to USD	December 1, 2025 to May 15, 2026	RMB35,045／USD5,000

March 31, 2025

	Currency	Expiration Date	Contract Amount (Thousands)
Sale of forward foreign exchange	RMB to USD	October 8, 2024 to April 14, 2025	RMB34,702／USD5,000

The purpose of the Consolidated Company’s forward exchange transactions is to hedge the risk of foreign currency assets and liabilities arising from exchange rate fluctuations.

VIII. Financial assets at amortized cost

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Time deposits with original maturity of more than 3 months (1)	$ -	$ 314,300	$ 332,051
Non-current			
Time deposits with original maturity of more than 1 year (1)	$ 924,790	$1,028,470	$ 971,423
Pledge of time deposits (2)	3,187	3,187	3,187
Restricted foreign exchange deposits with offshore funds (3)	97,637	95,837	100,814
	$1,025,614	$1,127,494	$1,075,424

(i) As of March 31, 2026, December 31, 2025, and March 31, 2025, the interest rate ranges for time deposits with original maturities of more than three months and one year were 1.95%–3.35%, 2.3%–4.52%, and 2.3%–4.52% per annum, respectively.

(ii) As of March 31, 2026 and December 31, 2025 and March 31, 2025, the interest rate range of pledged time certificates of deposit was 1.71% for both.

(iii). On August 26, 2020, the Consolidated Company remitted NTD 146,285 thousand (USD 5,000 thousand) in accordance with the “The Management, Utilization, and Taxation of Repatriated Offshore Funds Act” and deposited the net amount after tax in a dedicated account for foreign exchange deposits, as approved by the National Taxation Bureau of the Northern Area, Ministry of Finance. The deposits in the dedicated account are subject to restrictions on the free use of the funds as prescribed by law, except for financial investments or real investments and part of the free use of the funds as prescribed by law, which can be withdrawn in three-year increments after five years from the date of deposit in the dedicated account.

(iv). For information on pledges of financial assets measured at amortized cost, see Note 29.

IX. Notes/accounts receivable and overdue receivables

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable			
Measured at amortized cost			
Total carrying amount	$ 2,658	$ -	$ -
Less: Allowance for loss	-	-	-
	$ 2,658	$ -	$ -
Accounts receivable			
Measured at amortized cost			
Total carrying amount	$ 4,304,737	$ 4,318,064	$ 3,785,796
Less: Allowance for loss	(7,762)	(11,190)	(3,793)
	$ 4,296,975	$ 4,306,874	$ 3,782,003
Overdue receivables			
Measured at amortized cost			
Total carrying amount	$ 63,419	$ 69,112	$ 63,842
Less: Allowance for loss	(63,419)	(69,112)	(63,842)
	$ -	$ -	$ -

Accounts receivable

The average credit period of the Consolidated Company's merchandise sales is 150 days. In determining the collectibility of accounts receivable, the Consolidated Company considers any changes in the credit quality of the accounts receivable from the original credit grant date to the balance sheet date. To mitigate credit risk, the Consolidated Company's management has assigned a dedicated team to be responsible for credit limit determination, credit approval and other monitoring procedures to ensure that appropriate actions are taken to collect overdue accounts receivable. In addition, the Consolidated Company reviews the recoverable amounts of accounts receivable on a case-by-case basis at the balance sheet date to ensure that appropriate impairment losses have been recorded for uncollectible accounts receivable. Accordingly, the Consolidated Company's management believes that the Consolidated Company's credit risk has been significantly reduced.

The Consolidated Company recognizes the allowance for loss of accounts receivable based on the expected credit loss over the duration. Expected credit losses for the duration are calculated using an allowance matrix, which takes into account the customer's past default history and current financial condition, the economic situation of the industry, as well as GDP forecasts and industry outlook. Since the Consolidated

Company's credit loss history shows that there is no significant difference in the loss patterns of different customer groups, therefore, instead of further differentiating the customer groups, the allowance matrix only sets the expected credit loss rate based on the number of days past due on accounts receivable.

If there is evidence that the counterparty is in serious financial difficulty and the Consolidated Company cannot reasonably expect to recover the amount, for example, if the counterparty is in liquidation or the debt is overdue for more than 365 days, the Consolidated Company reclassifies the amount directly to overdue receivable and continues the collection activities, and the amount recovered is offset against the related overdue receivable.

The Group measures the loss allowance for receivables using a provision matrix as follows:

Notes receivable

March 31, 2026

	Not overdue
Expected credit loss rate	0%
Total carrying amount	$ 2,658
Allowance for loss (Expected credit losses over the duration)	-
Amortized cost	$ 2,658

Accounts receivable

March 31, 2026

	Not overdue	Overdue 1 to 180 days	Overdue 181 to 365 days	Total
Expected credit loss rate	0%	1.80%	25.76%	-
Total carrying amount	$ 3,939,019	$ 360,865	$ 4,853	$ 4,304,737
Allowance for loss (Expected credit losses over the duration)	-	(6,512)	(1,250)	(7,762)
Amortized cost	$ 3,939,019	$ 354,353	$ 3,603	$ 4,296,975

December 31, 2025

	Not overdue	Overdue 1 to 180 days	Overdue 181 to 365 days	Total
Expected credit loss rate	0%	1.51%	26.06%	-
Total carrying amount	$ 3,925,345	$ 371,261	$ 21,458	$ 4,318,064
Allowance for loss (Expected credit losses over the duration)	-	(5,598)	(5,592)	(11,190)
Amortized cost	$ 3,925,345	$ 365,663	$ 15,866	$ 4,306,874

March 31, 2025

	Not overdue	Overdue 1 - 180 days	Overdue 181 - 365 days	Total
Expected credit loss rate	0%	0.73%	18.74%	-
Total carrying amount	$ 3,363,801	$ 417,940	$ 4,055	$ 3,785,796
Allowance for loss (Expected credit losses over the duration)	-	(3,033)	(760)	(3,793)
Amortized cost	$ 3,363,801	$ 414,907	$ 3,295	$ 3,782,003

Information on the changes in the allowance for losses on accounts receivable is as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Balance - beginning of the period	$ 11,190	$ 3,799
Add: Provision for impairment loss for the current period	-	2,817
Less: Impairment loss reversed in current period	(2,702)	-
Less: Actual write off for the current period	(897)	(554)
Less: Transfer-out due to reclassification for the current period	-	(2,352)
Foreign currency translation difference	171	83
Balance at the end of the period	$ 7,762	$ 3,793

Information on the changes in the allowance for losses on overdue receivables is as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Balance - beginning of the period	$ 69,112	$ 65,246
Add: Transfer-in due to reclassification in the current period	-	2,352
Less: Actual write off for the current period	-	(3,987)
Less: Impairment loss reversed in current period	(5,940)	
Foreign currency translation difference	247	231
Balance at the end of the period	$ 63,419	$ 63,842

X. Inventory

	March 31, 2026	December 31, 2025	March 31, 2025
Finished goods	$ 379,367	$ 413,814	$ 358,993
Semi-finished goods	61,531	52,619	50,232
Work in progress	290,039	317,741	236,324
Raw materials	577,106	410,267	529,540
In-transit	124,719	73,000	85,812
	$ 1,432,762	$ 1,267,441	$ 1,260,901

The nature of cost of goods sold is as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Cost of inventories sold	$ 2,449,961	$ 2,032,620
Inventory devaluation loss (gain from price recovery) (i)	28,511	(11,508)
Others	(28,776)	(14,661)
	$ 2,449,696	$ 2,006,451

(i) The increase in net realizable value of inventories was due to the increase in the selling price of certain inventories.

XI. Subsidiaries

Subsidiaries Included in Consolidated Financial Statements

Entities covered by the consolidated financial statements are as follows:

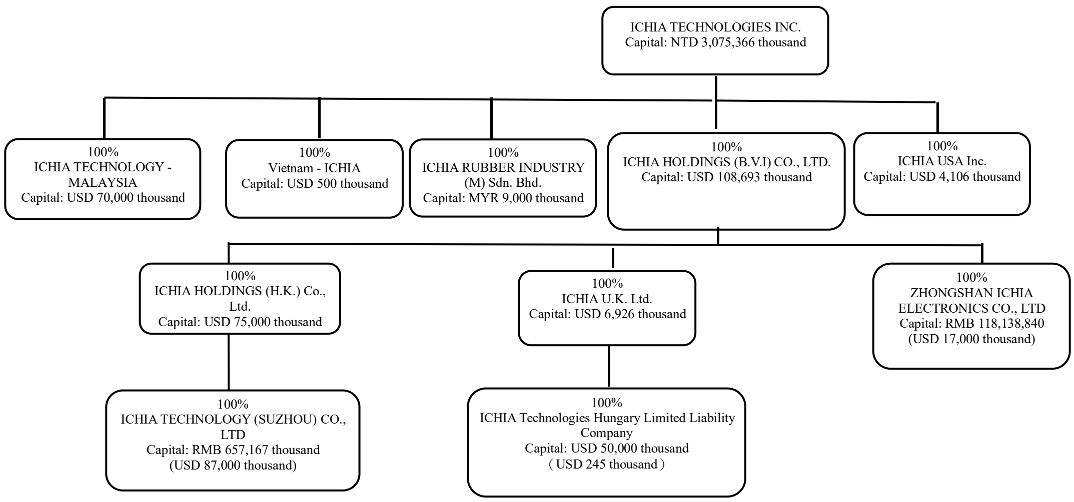
			Shareholding percentage			
Investor	Subsidiary name	Business nature	March 31, 2026	December 31, 2025	March 31, 2025	Description
ICHIA TECHNOLOGIES INC.	ICHIA USA INC. (hereafter referred to as ICHIA USA).	Manufacturing, processing and trading of various electronic components and materials	100%	100%	100%	1
	ICHIA HOLDINGS (B.V.I) CO., LTD. (hereafter referred to as BVI-ICHIA)	Various investment businesses	100%	100%	100%	-
	ICHIA RUBBER INDUSTRY （M） SDN.BH. (hereinafter referred to as ICHIA Malaysia)	Manufacturing, processing and trading of various electronic components and materials	100%	100%	100%	1
	ICHIA TECHNOLOGY VIET NAM COMPANY LIMITED (hereinafter referred to as Vietnam - ICHIA)	Trading of various electronic components and materials	100%	100%	100%	1
	ICHIA TECHNOLOGIES MALAYSIA SDN.BHD. (hereafter referred to as ICHIA TECHNOLOGY-Malaysia)	Manufacturing, processing and trading of various electronic components and materials	100%	100%	100%	1、2

Investor	Subsidiary name	Business nature	Shareholding percentage March 31, 2026	Shareholding percentage December 31, 2025	Shareholding percentage March 31, 2025	Description
B.V.I. – ICHIA	ICHIA UK LTD.	Various investment businesses	100%	100%	100%	1
	ICHIA HOLDINGS (H.K.) CO., LTD. (hereafter referred to as ICHIA H.K.)	Various investment businesses	100%	100%	100%	-
	ZHONGSHAN ICHIA ELECTRONICS CO., LTD. (hereafter referred to as ZHONGSHAN ICHIA)	Manufacturing, processing and trading of rubber and plastic keypads	100%	100%	100%	1
ICHIA U.K. LTD.	Ichia Hungary Ltd. (hereafter referred to as ICHIA Hungary)	Manufacturing, processing and trading of rubber and plastic keypads	100%	100%	100%	1
ICHIA H.K.	ICHIA TECHNOLOGY (SUZHOU) CO., LTD. (hereafter referred to as ICHIA SUZHOU)	Manufacturing, processing and trading of rubber and plastic keypads and flexible printed circuit boards	100%	100%	100%	-

Remarks:

1. The financial statements of non-material subsidiaries have not been reviewed by CPAs.

   As of March 31, 2026, the Company's investment relationships and shareholdings with its investees over which it has control are shown as below:



2. Ichia Technology Co., Ltd. invested NT$656,760 thousand (USD 20,000 thousand), NT$604,810 thousand (USD 20,000 thousand), and NT$309,750 thousand (USD 10,000 thousand) in Ichia Technology Malaysia Co., Ltd. in February, August, and November 2025, respectively.

The Company and the above investees included in the consolidated financial statements are collectively referred to as the Consolidated Company.

XII. Property, plant and equipment

	Self-owned land	Buildings	Machinery and equipment	Other equipment	Equipment to be inspected and unfinished projects	Total
Cost						
Balance as of January 1, 2026	$ 297,063	$2,547,650	$3,294,387	$1,154,629	$1,493,162	$8,786,891
Addition	-	-	3,031	9,123	125,463	137,617
Disposal	-	(2,396)	(12,923)	(21,066)	-	(36,385)
Reclassification	-	(151,537)	134,977	50,124	-	33,564
Net exchange differences	153	65,426	109,661	30,664	32,470	238,374
Balance as of March 31, 2026	$ 297,216	$2,459,143	$3,529,133	$1,223,474	$1,651,095	$9,160,061
Accumulated depreciation and impairment						
Balance as of January 1, 2026	$ -	$1,712,895	$2,125,106	$ 886,318	$ -	$4,724,319
Disposal	-	(2,396)	(8,860)	(20,327)	-	(31,583)
Depreciation expense	-	16,704	55,611	19,672	-	91,987
Reclassification	-	(77,705)	49,334	17,288	-	(11,083)
Benefit from government subsidies	-	-	(1,019)	-	-	(1,019)
Net exchange differences	-	42,255	69,928	23,929	-	136,112
Balance as of March 31, 2026	$ -	$1,691,753	$2,290,100	$ 926,880	$ -	$4,908,733
Net as of March 31, 2026	$ 297,216	$ 767,390	$1,239,033	$ 296,594	$1,651,095	$4,251,328
Net amount at December 31, 2025 and January 1, 2026	$ 297,063	$ 834,755	$1,169,281	$ 268,311	$1,493,162	$4,062,572
Cost						
Balance as of January 1, 2025	$ 297,430	$2,413,214	$3,477,351	$1,106,809	$ 525,510	$7,820,314
Addition	-	6,556	-	2,903	112,963	122,422
Disposal	-	(11,628)	(108,554)	(23,960)	(17)	(144,159)
Reclassification	-	-	16,893	9,708	-	26,601
Net exchange differences	113	34,494	45,311	12,053	11,364	103,335
Balance as of March 31, 2025	$ 297,543	$2,442,636	$3,431,001	$1,107,513	$ 649,820	$7,928,513
Accumulated depreciation and impairment						
Balance as of January 1, 2025	$ -	$1,647,456	$2,335,253	$ 898,051	$ -	$4,880,760
Disposal	-	(11,606)	(106,789)	(23,953)	-	(142,348)
Depreciation expense	-	17,385	50,088	14,653	-	82,126
Benefit from government subsidies	-	-	(1,629)	-	-	(1,629)
Net exchange differences	-	21,933	29,188	9,876	-	60,997
Balance as of March 31, 2025	$ -	$1,675,168	$2,306,111	$ 898,627	$ -	$4,879,906
Net as of March 31, 2025	$ 297,543	$ 767,468	$1,124,890	$ 208,886	$ 649,820	$3,048,607

The consolidated company did not recognize or reverse an impairment loss in 2026 and from January 1 to March 31, 2025.

Depreciation expense is provided on a straight-line basis over the following useful life:

Building	
Main structure	51 years
Elevator equipment	10 to 16 years
Air conditioning system	10 to 26 years
Improvement to main structures	5 to 51 years
Machinery and equipment	3 to 13 years
Other equipment	16 years

XIII. Lease Agreement

(i). Right-of-use assets.

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount of right-of-use assets			
Land	$ 322,612	$ 299,533	$ 296,336
Transportation equipment	4,490	5,175	8,293
	$ 327,102	$ 304,708	$ 304,629

	January 1 to March 31, 2026	January 1 to March 31, 2025
Addition of right-of-use assets.		
Transportation equipment	$ -	$ 6,496
Depreciation expense of right-of-use assets		
Land	$ 2,089	$ 1,941
Transportation equipment	685	994
	$ 2,774	$ 2,935

Except for the additions and depreciation expenses recognized listed above, the consolidated company did not have any significant sublease or impairment of the right-of-use assets during the three months ended March 31, 2026 and 2025.

(ii). Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Carry amount of lease liabilities			
Current	$ 2,663	$ 2,746	$ 3,783
Non-current	$ 1,893	$ 2,491	$ 4,556

The discount rate range for lease liabilities is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Transportation equipment	2.182%~2.369%	2.182%~2.369%	1.615%~2.369%

(iii). Important leasing activities and terms and conditions

The Group leases land and transportation equipment for its operations. Right-of-use assets—land represent land use rights located in Mainland China and Malaysia. Upon the expiration of the lease terms, the Group does not have bargain purchase options for the leased land and transportation equipment.

(iv). Information on other leases

	January 1 to March 31, 2026	January 1 to March 31, 2025
Short-term lease expenses	$ 2,121	$ 800
Low-value asset lease expenses	$ 164	$ 197
Total cash (outflow) from leases	($ 2,995)	($103,239)

The Consolidated Company has no commitments to enter into leases for periods beginning after the balance sheet date.

XIV. Investment Properties

	Completed investment properties
Cost	
Balance as of January 1, 2026	$ 377,149
Balance as of March 31, 2026	$ 377,149
Accumulated depreciation and impairment	
Balance as of January 1, 2026	$ 83,866
Depreciation expense	907
Balance as of March 31, 2026	$ 84,773
Net as of March 31, 2026	$ 292,376
Cost	
Balance as of January 1, 2025	$ 528,327
Net exchange differences	2,154
Balance as of March 31, 2025	$ 530,481

	Completed investment properties
Accumulated depreciation and impairment	
Balance as of January 1, 2025	$ 148,266
Depreciation expense	1,625
Net exchange differences	976
Balance as of March 31, 2025	$ 150,867
Net as of March 31, 2025	$ 379,614

Depreciation expense of investment properties is provided on a straight-line basis over the following useful life:

Main structure	51年
Elevator equipment	10 to 16 years
Air conditioning system	5 to 26 years
Improvement to main structures	5 to 49 years

The fair value of investment property was NT$736,644 thousand as of March 31, 2026 and 2025. This fair value has not been valuated by a valuator. It is an estimate determined by the management of the Consolidated Company with reference to the market transaction price of similar properties in neighboring areas.

For the information on the amount of the investment property for secured loans, refer to Note 29.

XV. Other Assets

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Tax overpaid retained	$ 36,887	$ 51,253	$ 24,171
Prepaid expenses	93,661	75,712	84,959
Prepayments for goods	78,716	39,654	20,135
Business tax refund receivable	4,231	1,760	2,408
Non-operating receivables	57,196	82,153	48,406
Temporary payments	32,140	32,455	14,506
Payment for others	11,791	12,395	-
Others	8,161	9,482	9,377
	$ 322,783	$ 304,864	$ 203,962
Non-current			
Refundable deposits	$ 39,059	$ 37,799	$ 16,337
Long-term prepaid expenses	51,272	42,703	26,161
	$ 90,331	$ 80,502	$ 42,498

XVI. Borrowings

(i). Short-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured borrowings			
Credit facility borrowings	$ 1,973,139	$ 1,938,774	$ 2,428,967

The interest rates of bank borrowings on March 31, 2026, December 31, 2025 and March 31, 2025 were 1.55% to 3.60%, 1.55% to 3.90%, and 1.58% to 4.60%, respectively.

(ii). Commercial paper payable – revolving issue

	March 31, 2026	December 31, 2025	March 31, 2025
Commercial paper payable －Current	$ 199,881	$ 199,802	$ -
Commercial paper payable － Noncurrent	-	-	199,894
	$ 199,881	$ 199,802	$ 199,894

In January 2024, the Group entered into a commercial paper revolving issuance agreement with International Bills Finance Corporation for a total term of three years, providing for revolving issuances upon the expiration of 60-day maturities at an interest rate of 2.41%. In accordance with the "Q&A on the Retrospective Application of the Accounting Research and Development Foundation's IFRS Q&A regarding 'Classification of Liabilities for Funds Obtained Through Revolving Issuance of Commercial Paper by Enterprises'" issued by the Financial Supervisory Commission on August 15, 2025, the commercial paper was classified as a current liability upon its revolving issuance in January 2026.

March 31, 2026

Guarantee/ acceptance inst.	Par value	Discount value	Carrying amount	Interest rate range	Collateral	Carrying amount of collateral
Commercial paper payable						
IBFC	$ 200,000	$ 119	$ 199,881	2.41%	None	$ -

December 31, 2025

Guarantee/ acceptance inst.	Par value	Discount value	Carrying amount	Interest rate range	Collateral	Carrying amount of collateral
Commercial paper payable						
IBFC	$ 200,000	$ 198	$ 199,802	2.41%	None	$ -

March 31, 2025

Guarantee/ acceptance inst.	Par value	Discount value	Carrying amount	Interest rate range	Collateral	Carrying amount of collateral
Commercial paper payable						
IBFC	$ 200,000	$ 106	$ 199,894	2.41%	None	$ -

(iii) Long-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Secured borrowings (Note 29)			
Bank borrowings (1)	$ 700,000	$ 700,000	$ 700,000
Unsecured borrowings			
Bank borrowings	1,514,663	1,400,000	500,000
Less: Classified as due within 1 year	(656,416)	(356,008)	-
Long-term borrowings	$1,558,247	$1,743,992	$1,200,000

(1) The bank borrowings were secured by pledges of the Consolidated Company's self-owned land and buildings (see Note 29).

The Consolidated Company's borrowings consist of:

	Maturity date	Major terms and conditions	Effective interest rate	March 31, 2026	December 31, 2025	March 31, 2025
Floating rate borrowings:	2029/7/2	Chang Hwa Commercial Bank, Ltd. The borrowing amount is $700,000 thousand to finance the medium-term operating turnover with an interest rate equal to one-year floating rate of postal savings plus 0.2%. The borrowing period is from July 2, 2024 to July 2, 2029, with monthly interest deductions. Repayment is made on the 13th day of each month, starting from July 13, 2026, in 36 equal installments of principal and interest.	1.89%	$ 700,000	$ 700,000	$ 700,000
	2028/2/5	The Export-Import Bank of the Republic of China This borrowing was obtained to fund capital increases for overseas subsidiaries, with a loan facility of NT$500,000 thousand. The interest rate is based on the 3-month Taipei Interbank Offered Rate (TAIBOR) as fixed two business days before the drawdown date, plus 0.1%. The borrowing period is from February 5, 2025 to February 5, 2028, with interest payable quarterly. Principal repayments begin on August 5, 2026, and are to be made in four equal semiannual installments.	1.88%	500,000	500,000	500,000

Maturity date	Major terms and conditions	Effective interest rate	March 31, 2026	December 31, 2025	March 31, 2025
2030/6/25	Taiwan Cooperative Bank				
	The borrowing amount is $100,000 thousand to finance the medium-term operating turnover. The interest rate is based on the Taiwan Cooperative Bank's monthly index rate for time deposits plus 0.507%. The borrowing period is from June 25, 2025 to June 25, 2030, with monthly interest deductions. Repayment is made on the 25th day of each month, starting from July 25, 2026, in 48 equal installments of principal and interest.	2.23%	100,000	100,000	-
2028/8/18	Far Eastern International Bank				
	The borrowing amount is $100,000 thousand to finance the medium-term operating turnover. The interest rate is based on the Far Eastern International Bank's monthly index rate for time deposits plus +0.85%. The borrowing period is from August 18, 2025 to August 18, 2028, with monthly interest deductions. Repayment is made on the 18th day of each month, starting from August 18, 2026, in 24 equal installments of principal and interest.	2.14%	100,000	100,000	-
2028/8/18	Far Eastern International Bank				
	The borrowing amount is $200,000 thousand to finance the medium-term operating turnover. The interest rate is based on the Far Eastern International Bank's monthly index rate for time deposits plus +0.85%. The borrowing period is from August 18, 2025 to August 18, 2028, with monthly interest deductions. Repayment is made on the 18th day of each month, starting from August 18, 2026, in 24 equal installments of principal and interest.	2.14%	200,000	200,000	-
2028/8/20	Mega International Commercial Bank				
	The borrowing amount is $500,000 thousand to finance the medium-term operating turnover. The interest rate is based on the Far Eastern International Bank's monthly index rate for time deposits plus +0.41%. The borrowing period is from August 20, 2025 to August 20, 2028, with monthly interest deductions. Beginning August 20, 2026, the principal will be repaid in five semiannual installments: NTD 75,000 thousand for each of installments 1 through 4, and NTD 200,000 thousand for installment 5.	2.10%	500,000	500,000	-
2031 / 2 / 8	HSBC				
	The borrowing period is from February 9, 2026 to February 8, 2031, with monthly interest deductions. Repayment will be made in 42 monthly installments of principal and interest beginning in July 2027.	3.73%	114,663	-	-
	Less: Classified as due within 1 year		(656,416)	(356,008)	-
	Long-term borrowings		$1,558,247	$1,743,992	$1,200,000

XVII. Bonds Payable

	March 31, 2026	December 31, 2025	March 31, 2025
Domestic unsecured convertible bonds	$ 942,707	$ 937,442	$ -
Less: Classified as due within 1 year	-	-	-
	$ 942,707	$ 937,442	$ -

Third domestic unsecured convertible bonds.

On November 19, 2025, the Company issued 10 thousand units of domestic unsecured convertible bonds denominated in New Taiwan dollars in Taiwan, with a term of three years and a coupon rate of 0%. The total principal amount was NT$1,000,000 thousand, and the bonds were issued at 102% of par value.

The holder of each unit of the bonds is entitled to convert the bonds into the Company's ordinary shares at a conversion price of NT$55 per share. After the conversion price is determined, it shall be adjusted in accordance with the conversion price adjustment formula upon any increase in the number of issued ordinary shares.

From the day following the expiry of three months after the issuance date of these convertible bonds to the date falling 40 days before maturity, if the closing price of the Company's ordinary shares exceeds 30% of the then effective conversion price for 30 consecutive business days, the Company may, within the following 30 business days, send to the bondholders by registered mail a "bond redemption notice" expiring in 30 days, and upon expiry of such period, redeem all outstanding bonds in cash at par value. From the day following the expiry of three months after the issuance date of these convertible bonds to the date falling 40 days before maturity, if the outstanding balance of these convertible bonds is less than 10% of the original total issue amount, the Company may, at any time thereafter, send to the bondholders by registered mail a "bond redemption notice" expiring in 30 days and redeem all outstanding bonds in cash at par value.

The date falling two years after the issuance date of these convertible bonds shall be the base date on which the bondholders may early sell back these convertible bonds. The Company shall, 40 business days prior thereto, send to the bondholders by registered mail a "put option exercise notice" expiring in 5 days, and redeem all outstanding bonds in cash at par value.

These convertible bonds comprise both liability and equity components, and the equity component is presented under capital surplus options. The effective interest rate of the liability component at initial recognition was 2.24%.

Changes in the host debt contract from the issuance date to March 31, 2026, are as follows:

	Amount
Issue proceeds on November 19, 2025 (net of transaction costs of NT$4,981 thousand)	$ 1,015,019
Equity component (net of transaction costs allocated to equity of NT$375 thousand)	(76,125)
Derivative component - put option	(4,800)
Derivative component - call option	900
Liability component on the issuance date (derivative component call option)	934,994
Interest calculated using the effective interest rate of 2.24%	2,448
Liability component as of December 31, 2025	$ 937,442
Liability component as of January 1, 2026	$ 937,442
Interest calculated using the effective interest rate of 2.24%	5,265
Liability component as of March 31, 2026	$ 942,707

XVIII. Accounts Payable

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts payable			
Occurred due to business	$ 2,579,882	$ 2,369,547	$ 2,105,836

The average credit period for the purchase of some goods is one to three months, and no interest is accrued on the accounts payable. The Consolidated Company has a financial risk management policy to ensure that all payables are repaid within the pre-agreed credit periods.

XIV. Other Liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Other payables			
Salaries and bonuses payable	$ 154,084	$ 159,568	$ 167,884
Leave payables	12,905	12,693	25,097
Dividend payable (i)	615,073	-	607,145
Interest payables	12,298	10,726	11,585
Other expense payables	129,720	130,269	83,056
	$ 924,080	$ 313,256	$ 894,767

	March 31, 2026	December 31, 2025	March 31, 2025
Other current liabilities			
Temporary receipts	$ 7,808	$ 26,437	$ 8,393
Others	1,479	1,692	1,097
	$ 9,287	$ 28,129	$ 9,490

(i) The cash dividends resolved by the board of directors as of March 31, 2026 and 2025 have not been distributed (Note 21).

XX. Post-employment Benefit Plan

The pension benefits related to defined benefit plans recognized from January 1 to March 31, 2026 and 2025 are calculated at the pension cost rate actuarially determined on December 31, 2025 and 2024, and the amounts were (NTD 107) thousand and (NTD 104) thousand.

XXI. Equity

(i). Common stock

	March 31, 2026	December 31, 2025	March 31, 2025
Authorized number of shares (thousand shares)	600,000	600,000	600,000
Authorized capital stock	$ 6,000,000	$ 6,000,000	$ 6,000,000
Number of shares issued and fully paid (thousand shares)	307,536	307,536	307,536
Issued capital stock	$ 3,075,366	$ 3,075,366	$ 3,075,366

The issued common stock has a face value of NT$10 per share and each share is entitled to one voting right and receiving dividends.

30,000 thousand shares of the authorized capital stock were reserved for the issuance of convertible bonds and employee restricted stock options.

(ii). Capital surplus

	March 31, 2026	December 31, 2025	March 31, 2025
For loss make-up, payment in cash or capitalization as equity (1)			
Stock issue premium	$ 772,829	$ 772,829	$ 772,829
Corporate bond conversion premium	1,238,407	1,238,407	1,238,407
Gain on disposal of assets	167	167	167
Consolidation excess	42,695	42,695	42,695
Treasury stock trading	181,929	181,929	97,619
Not for any purpose			
Stock options	76,125	76,125	-
	$ 2,312,152	$ 2,312,152	$ 2,151,717

1. Such capital surplus may be used to make up for losses or, when the Company has no losses, to distribute cash or to capitalize equity, provided that the capitalization is limited to a certain percentage of the paid-in capital each year.

(iii). Retained Earnings and Dividend Policy

In accordance with the earnings distribution policy of the Company's Articles of Incorporation, if there are any net earnings as indicated in the final accounts, the Company shall pay tax and make up for the accumulated losses, and then set aside 10% as legal reserve, and the rest shall be set aside as special reserve or offset by reversal of special reserve as required by law; if there are still remaining earnings, the Board of Directors shall prepare a proposal for the distribution of the remainder together with the accumulated unappropriated earnings at the beginning of the period, and submit it to the shareholder meeting for resolution on the distribution of dividends to shareholders. The Company's policy on the distribution of employees' and directors' remuneration as stipulated in the Company's Articles of Incorporation is described in Note 23(7) Employees' Remuneration and Directors' Remuneration.

Based on the resolution of a majority of directors at the meeting attended by two-thirds of the total number of directors, the Company shall distribute the dividend and bonus, in whole or in part, in the form of cash and report to the shareholders' meeting.

The legal reserve should be appropriated until the balance reaches the Company's total paid-in capital. The legal reserve may be used to make up for losses.

If the Company has no losses, the excess of legal reserve over 25% of the paid-in capital may be distributed in cash in addition to capitalization as equity.

The Company has provided and reversed the special reserve in accordance with the letters Jin-Guan-Zheng-Fa-Zi No. 1090150022, Jin-Guan-Zheng-Fa-Zi No. 10901500221, and the requirements of the "Questions and Answers on the Application of International Financial Reporting Standards (IFRSs) to the Provision of Special Reserve". If there is a reversal in the balance of deduction from equity, earnings can be distributed within the reversal.

The profit distribution proposals of the Company for 2025 and 2024 are as follows:

	2025	2024
Legal reserve	$ 75,638	$ 71,421
Special reserve	($ 8,320)	($ 312,025)
Cash dividends	$ 615,073	$ 607,145
Cash dividends per share (NTD)	$ 2	$ 2

The above cash dividends have been resolved by the Board of Directors for distribution on March 11, 2026 and March 7, 2025. The remaining earnings distribution proposals for 2024 were resolved at the shareholders' meeting on June 19, 2025; the remaining earnings distribution proposals for 2025 are yet to be distributed, which are to be resolved in the shareholders' meeting to be held on June 16, 2026.

(iv). Treasury stock

Reason for recovery	Transfer of shares to employees (thousand shares)	Repurchase for retirement (thousand shares)	Shares of parent company held by subsidiaries (thousand shares)	Total (thousand shares)
Number of shares as of January 1, 2025	3,964	-	-	3,964
Number of shares as of March 31, 2025	3,964	-	-	3,964

Treasury stock held by the Company cannot be pledged under the Securities and Exchange Act, and is not entitled to dividend distribution or voting rights.

XXII. Revenue

	January 1 to March 31, 2026	January 1 to March 31, 2025
Customer contract revenues		
Merchandise sales revenues	$ 2,809,995	$ 2,438,830

Contract balance

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Accounts receivable (Note 9)	$ 4,296,975	$ 4,306,874	$ 3,782,003	$ 4,014,508
Contract liabilities - current				
Merchandise sales	$ 19,455	$ 11,500	$ 564	$ 1,092

XXIII. Net Profits Before Tax

(i). Interest incomes

	January 1 to March 31, 2026	January 1 to March 31, 2025
Bank deposits	$ 11,853	$ 14,051
Imputed interest on deposits	23	17
	$ 11,876	$ 14,068

(ii). Other incomes

	January 1 to March 31, 2026	January 1 to March 31, 2025
Lease incomes		
Rental incomes from operating lease		
- Rental incomes from dormitory and parking lot	$ 354	$ 241
- Rental incomes from housing	7,372	16,618
	7,726	16,859
Government subsidy incomes	774	406
Others	967	1,350
	$ 9,467	$ 18,615

(iii). Other incomes (expenses)

	January 1 to March 31, 2026	January 1 to March 31, 2025
Gain (loss) on financial assets and financial liabilities (Note 7)		
Financial assets mandatorily measured at fair value through profit or loss		
－Realized	$ 6,226	($ 17,924)
－Unrealized	1,158	23,518
	7,384	5,594

	January 1 to March 31, 2026	January 1 to March 31, 2025
Net foreign exchange gain (loss)	(43,203)	5,959
Gain on disposal of property, plant and equipment	1,160	1,633
Others	(569)	(94)
	($ 35,228)	$ 13,092

(iv). Financial costs

	January 1 to March 31, 2026	January 1 to March 31, 2025
Interest on bank borrowings	$ 21,767	$ 21,437
Interest on convertible bonds	5,265	-
Imputed interest on deposits	72	72
Interest on lease liabilities	29	34
	$ 27,133	$ 21,543

There was no interest capitalization in 2026 and during January 1 to March 31, 2025.

(v). Depreciation and amortization

	January 1 to March 31, 2026	January 1 to March 31, 2025
Depreciation expense is summarized by function		
Operating costs	$ 83,332	$ 75,089
Operating expenses	11,317	9,968
	$ 94,649	$ 85,057

(vi). Employee benefit expenses

	January 1 to March 31, 2026	January 1 to March 31, 2025
Post-employment benefits		
Defined contribution plans	$ 1,900	$ 1,539
Defined benefit plan (Note 20)	(107)	(104)
	1,793	1,435
Other employee benefits	550,041	481,881
Total employee benefit expenses	$ 551,834	$ 483,316
Summarized by function		
Operating costs	$ 400,047	$ 350,267
Operating expenses	151,787	133,049
	$ 551,834	$ 483,316

(vii). Employees' remuneration and directors' remuneration.

In accordance with the Company's Articles of Incorporation, the Company appropriates no less than 1% and no more than 3% of the profits before tax to employees' and directors' remuneration, respectively, for the year before the distribution of employees' and directors' remuneration.

In accordance with the amendment to the Securities and Exchange Act in August 2024, the Company has amend its Articles of Incorporation upon resolution at the 2025 General Shareholders' Meeting to specify that 10% of the employee compensation allocated for the year shall be designated as compensation for non-executive employees.

The estimated employees' remuneration and directors' remuneration for the three months ended March 31, 2026 and 2025 are as follows:

Estimated percentage

	January 1 to March 31, 2026	January 1 to March 31, 2025
Remuneration to employees	2.69%	2.09%
Remuneration to directors	1.61%	1.05%

Amount

	January 1 to March 31, 2026	January 1 to March 31, 2025
Remuneration to employees	$ 1,000	$ 4,000
Remuneration to directors	$ 600	$ 2,000

If there is a change in the amount of the consolidated 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.

Employee and directors' remuneration for 2025 and 2024 were resolved by the Board of Directors on March 11, 2026, and March 7, 2025, respectively, as follows:

Amount

	2025	2024
	Cash	Cash
Remuneration to employees	$ 8,500	$ 10,000
Remuneration to directors	10,000	10,000

There was no difference between the actual amount of employees' and directors' and supervisors' remuneration paid for 2025 and 2024 and the amount recognized in the consolidated financial statements in 2025 and 2024.

Please refer to the "Market Observation Post System" of the Taiwan Stock Exchange for information on the remuneration of employees and directors resolved by the Board of Directors of the Company.

(viii). Foreign currency exchange gains (losses)

	January 1 to March 31, 2026	January 1 to March 31, 2025
Total foreign currency exchange gains	$ 107,492	$ 47,188
Total foreign currency exchange (losses)	(150,695)	(41,229)
Net gains (losses)	($ 43,203)	$ 5,959

XXIV. Income Tax

(i). Income tax recognized in profit or loss

The major components of income tax expense are as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Income tax for the period		
Incurred in the current period	$ 16,886	$ 26,588
Deferred tax		
Incurred in the current period	2,063	8,382
Income tax expenses recognized in profit or loss	$ 18,949	$ 34,970

(ii). Approval of Income Tax Returns

The Company's income tax returns have been assessed by the tax authorities through 2023.

XXV. Earnings Per Share

Unit: NTD per share

	January 1 to March 31, 2026	January 1 to March 31, 2025
Earnings per share		
From continuing operations	$ 0.07	$ 0.58
Diluted earnings per share		
From continuing operations	$ 0.07	$ 0.58

Weighted-average number of shares of common stock used to calculate earnings per share is as follows:

Net profits for the period

	January 1 to March 31, 2026	January 1 to March 31, 2025
Net profits used to calculate basic earnings per share	$ 20,613	$ 175,125
Net profits used to calculate diluted earnings per share	$ 20,613	$ 175,125

Number of shares — Unit: Thousand shares

	January 1, 2026 As of March 31	January 1, 2025 As of March 31
Weighted-average number of shares of common stock used to calculate basic earnings per share	307,536	303,572
Impact of potential common stock with dilutive effect:		
Remuneration to employees	152	293
Weighted-average number of shares of common stock used to calculate diluted earnings per share	307,688	303,865

If the Consolidated Company may choose to have the employee compensation distributed via a stock or cash dividend, the calculation of the diluted earnings per share assumes that the bonus to employees is with a stock dividend distributed, with the weighted average number of shares outstanding included when the potential common stock has a diluted effect. The diluting effect of these potential common shares also continues to be considered in the calculation of diluted earnings per share before the number of shares awarded to employees in the following year's resolution.

The Group's outstanding convertible bonds were not included in the calculation of diluted earnings per share because their exercise price was higher than the average market price of the shares from January 1 to March 31, 2026, making them anti-dilutive.

XXVI. Capital Risk Management

The Consolidated Company engages in capital management to ensure that the Group's enterprises can maximize shareholder returns by optimizing debt and equity balances while continuing to operate.

The Consolidated Company's capital structure consists of the Consolidated Company's net debt (i.e., borrowings less cash and cash equivalents) and equity attributable to the shareholders of the Company (i.e., capital stock, capital surplus, retained earnings and other equity).

The Consolidated Company is not subject to any other external capital requirements.

The Consolidated Company's key management reviews the Group's capital structure annually, which includes consideration of the cost of various types of capital and the associated risks. The Consolidated Company will balance its overall capital structure by paying dividends, issuing new shares, repurchasing shares and issuing new debt or paying off old debt, as recommended by key management.

XXVII. Financial Instruments

(i). Fair value information - Financial instruments that are not measured at fair value

The consolidated company's management believes that the carrying amounts of financial assets and financial liabilities that are not measured at fair value on the balance sheet approximate their fair values.

(ii). Fair value information - Financial instruments measured at fair value on a recurring basis

1. Fair value hierarchy

March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through profit or loss				
Derivatives	$ -	$ 13,860	$ -	$ 13,860
Fund beneficiary certificates	50,135	-	-	50,135
	$ 50,135	$ 13,860	$	$ 63,995
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ 4,500	$ -	$ 4,500

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through profit or loss				
Derivatives	$ -	$ 10,858	$ -	$ 10,858
Fund beneficiary certificates	20,050	-	-	20,050
	$ 20,050	$ 10,858	$ -	$ 30,908

	Level 1	Level 2	Level 3	Total
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ 2,900	$ -	$ 2,900

March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial liabilities at fair value through profit or loss				
Derivatives	$ -	$ 5,637	$ -	$ 5,637

There were no transfers between Level 1 and Level 2 fair value measurements in 2026 and during January 1 to March 31, 2025.

2. Level 2 fair value measurement valuation techniques and input values

Class of financial instruments	Valuation techniques and input values
Derivatives - Forward foreign exchange contracts	The discounted cash flow method: The future cash flows are estimated based on observable forward exchange rates and contracted exchange rates at the end of the period, and are discounted at a rate that reflects the credit risk of each counterparty.
Derivative instruments – call options on convertible bonds	The fair value was estimated using the binomial tree convertible bond valuation model, and the significant unobservable input used was stock price volatility. An increase in stock price volatility would result in an increase in the fair value of such derivative instruments.

(iii). Types of financial instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Financial asset			
Measured at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss	$ 63,995	$ 30,908	$ -
Financial assets at amortized cost (Note 1)	8,560,274	8,498,113	8,022,263

	March 31, 2026	December 31, 2025	March 31, 2025
Financial liabilities			
Measured at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss	4,500	2,900	5,637
Measured at amortized cost (Note 2)	8,679,388	7,698,919	6,649,217

Note 1: The balance includes cash and cash equivalents, accounts receivable, notes receivable, financial assets measured at amortized cost, and refundable deposits, all of which are financial assets measured at amortized cost.

Note 2: The balance comprises financial liabilities measured at amortized cost, including short-term borrowings, short-term notes payable, accounts payable, other payables (excluding employee benefits payable), guarantee deposits received, long-term borrowings due within one year or one operating cycle, bonds payable, long-term borrowings, and long-term notes payable.

(iv). Financial risk management objectives and policies

The consolidated company's major financial instruments include investments in equity instruments, accounts receivable, accounts payable, borrowings and notes payable. The risks associated with the operations of the above financial instruments include market risk (including exchange rate risk, interest rate risk and other price risk), credit risk and liquidity risk.

1. Market risk

The main financial risks to which the Consolidated Company is exposed as a result of its operating activities are changes in foreign currency exchange rates (see (1) below) and changes in interest rates (see (2) below).

(1). Exchange rate risk

The Consolidated Company engages in foreign currency-denominated sales and purchase transactions, which expose the Consolidated Company to exchange rate risk. The Consolidated Company manages its exposure to exchange rate risk by using forward exchange contracts and options to the extent permitted by policy.

The carrying amounts of monetary assets and monetary liabilities denominated in non-functional currencies (including monetary items denominated in non-functional currencies that have been eliminated in the consolidated financial statements) and the carrying amounts of derivative instruments with exchange rate risk exposure as of the balance sheet date are described in Note 32.

Sensitivity analysis

The Consolidated Company is primarily affected by fluctuations in the USD exchange rate.

The following table details the sensitivity analysis of the Consolidated Company when the exchange rate of the NTD (functional currency) increases and decreases by 1% against each relevant foreign currency. 1% is the sensitivity percentage used for the Group's internal reporting of exchange rate risk to key management and represents management's assessment of the reasonably possible range of changes in foreign currency exchange rates. The sensitivity analysis includes only outstanding foreign currency monetary items and forward exchange contracts designated as cash flow hedges, and adjusts their period-end translation by a 1% change in exchange rates. The negative amount for USD below represents the decrease in net profits before tax when NTD strengthens by 1% against USD, and the positive amount when NTD depreciates by 1% against USD.

	Impact of USD	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Profit (loss)	$ 20,544	$ 17,574

(i). Mainly derived from the Consolidated Company's receivables and payables that were outstanding at the balance sheet date and not hedged for cash flow.

(2). Interest rate risk

The Consolidated Company's bank deposits and borrowed funds carry both fixed and floating interest rates, resulting in interest rate risk.

The carrying amounts of financial assets and financial liabilities exposed to interest rate risk as of the balance sheet date were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Fair value interest rate risk			
- Financial assets	$ 1,523,545	$ 2,091,394	$ 2,027,799
- Financial liabilities	3,120,283	2,881,453	2,428,967
Cash flow interest rate risk			
- Financial assets	2,497,236	1,935,743	2,066,708
- Financial liabilities	2,214,663	2,299,802	1,399,894

Sensitivity analysis

The following sensitivity analysis is based on the interest rate risk of derivative and non-derivative instruments as of the balance sheet date. For assets and liabilities with floating rates, the analysis assumes that the amount of the liability outstanding at the balance sheet date is outstanding during the reporting period. The rate of change used in reporting interest rates internally to key management is a 25% basis point increase or decrease in interest rates, which also represents management's assessment of the range of reasonably possible changes in interest rates.

If the interest rate increased/decreased by 25, with all other variables remain unchanged, the consolidated company's net income before tax for the three months ended March 31, 2026 and 2025 would have increased/decrease by NTD 177 thousand and NTD 417 thousand, respectively.

(3). Other price risk

The Consolidated Company has equity price risk due to its investment in equity securities.

Sensitivity analysis

The following sensitivity analysis is based on the equity price exposure at the balance sheet date.

If the equity price increases/decreases by 10%, the pre-tax profit or loss for the three months ended March 31, 2026 would have increased/decreased by NTD 5,014 thousand, due to the increase/decrease in fair value of financial assets measured at fair value through profit or loss. There was no significant change in the sensitivity of the Consolidated Company's investment in equity securities compared with the previous year.

2. Credit risk

Credit risk refers to the risk of financial loss due to default on contract obligations by the counterparties. As of the balance sheet date, the Consolidated Company's maximum exposure to credit risk of financial loss due to non-performance by counterparties and the provision of financial guarantees by the Consolidated Company was mainly due to:

(1). The carrying amount of financial assets recognized in the consolidated balance sheets.

(2). The maximum amount that the Consolidated Company may be required to pay for the provision of financial guarantees, regardless of the likelihood of occurrence.

The Consolidated Company's primary potential credit risk arises from financial instruments such as cash and cash equivalents and accounts receivable. The Consolidated Company's cash is deposited with various banks and financial institutions. The cash is held in time deposits with maturities of approximately 3 months, which have high liquidity and flexibility and enjoy high interest rates with near-zero risk. The Consolidated Company controls its exposure to the credit risk of each financial institution and believes that the Consolidated Company's cash and cash equivalents are not subject to significant concentrations of credit risk.

The counterparties of the Consolidated Company's accounts receivable are customers in the electronics industry. In order to reduce the credit risk of accounts receivable, the Consolidated Company's management has assigned a dedicated team to establish credit management rules and regulations and to be responsible for credit limit determination, credit approval and other monitoring procedures for the credit management of accounts receivable.

In addition, the Consolidated Company reviews the recoverable amounts of accounts receivable on a case-by-case basis every month to ensure that appropriate impairment losses have been recorded for uncollectible accounts receivable. Accordingly, the Consolidated Company's management believes that the Consolidated Company's credit risk is limited.

The consolidated company's credit risk is mainly concentrated in the consolidated company's top ten customers. As of March 31, 2026, December 31, 2025, and March 31, 2025, the percentage of total accounts receivable from said customers was 63%, 69%, and 71%, respectively.

3. Liquidity risk

The Consolidated Company manages and maintains sufficient balance of cash and cash equivalents to support the Group's operations and mitigate the impact of cash flow fluctuations. The Consolidated Company's management monitors the use of bank financing facilities and ensures compliance with the terms and conditions of the borrowing agreements.

Bank borrowings are an important source of liquidity for the Consolidated Company. As of March 31, 2026, December 31, 2025, and March 31, 2025, the unused credit facilities of the Company and its subsidiaries are described in Note (2) Credit facilities below.

(1). Liquidity and interest rate risk of non-derivative financial liabilities.

The analysis of the remaining contract maturities of non-derivative financial liabilities is prepared using the undiscounted cash flows of financial liabilities (including principal and estimated interest) based on the earliest possible date on which the Consolidated Company could be required to make repayment. Therefore, bank borrowings that the Consolidated Company may be required to repay immediately are shown in the earliest period below, without regard to the probability that the bank will enforce the right immediately; the maturity analysis of other non-derivative financial liabilities is prepared based on the contract repayment dates.

March 31, 2026

	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
Non-derivative financial liabilities					
Accounts payable	$ 2,579,882	$ -	$ -	$ -	$ 2,579,882
Other payables	740,870	-	-	-	740,870
Borrowings	2,841,734	806,683	524,945	226,619	4,399,981
Lease liabilities	2,740	1,915	-	-	4,655
Convertible bonds	-	-	1,000,000	-	1,000,000
	$ 6,165,226	$ 808,598	$ 1,524,945	$ 226,619	$ 8,725,388

December 31, 2025

	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
Non-derivative financial liabilities					
Accounts payable	$ 2,369,547	$ -	$ -	$ -	$ 2,369,547
Other payables	127,119	-	-	-	127,119
Borrowings	2,505,310	804,658	761,562	177,772	4,249,302
Lease liabilities	2,839	2,295	231	-	5,365
Convertible bonds	-	-	1,000,000	-	1,000,000
	$ 5,004,815	$ 806,953	$ 1,761,793	$ 177,772	$ 7,751,333

March 31, 2025

	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
Non-derivative financial liabilities					
Accounts payable	$ 2,105,836	$ -	$ -	$ -	$ 2,105,836
Other payables	687,265	-	-	-	687,265
Borrowings	2,440,553	602,049	481,845	315,999	3,840,446
Lease liabilities	3,929	2,740	1,915	-	8,584
	$ 5,237,583	$ 604,789	$ 483,760	$ 315,999	$ 6,642,131

(2). Financing facilities

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank borrowing facility (extendable by mutual consent)			
Financing facilities used	$ 3,687,802	$ 3,538,774	$ 3,128,967
Financing facilities unused	7,325,681	6,030,587	4,534,207
	$ 11,013,483	$ 9,569,361	$ 7,663,174
Secured bank borrowing facility (extendable by mutual consent)			
Financing facilities used	$ 700,000	$ 700,000	$ 700,000
Financing facilities unused	-	-	-
	$ 700,000	$ 700,000	$ 700,000

XXVIII. Related Party Transactions

All transactions, account balances, incomes and expenses between the Company and its subsidiaries, which are related parties of the Company, are eliminated upon consolidation and are therefore not disclosed in this note. In addition to those disclosed in other notes, the transactions between the consolidated company and other related parties are as follows:

Key management remuneration

	January 1 to March 31, 2026	January 1 to March 31, 2025
Short-term employee benefits	$ 6,884	$ 6,359
Post-employment benefits	320	139
	$ 7,204	$ 6,498

The remuneration of directors and other key management is determined by the Remuneration Committee based on individual performance and market trends.

XXIX. Pledged Assets

The following assets of the consolidated company have been pledged as collaterals for borrowings and tariff guarantees for imported raw materials:

	March 31, 2026	December 31, 2025	March 31, 2025
Pledged time deposits (recorded as financial assets at amortized cost - noncurrent)	$ 3,187	$ 3,187	$ 3,187
Investment property	292,376	293,283	296,010
	$ 295,563	$ 296,470	$ 299,197

XXX. Significant Contingent Liabilities and Unrecognized Contract Commitments

(i) The total contract amount of the equipment contracted by the Consolidated Company with vendors was NTD 1,339,139 thousand. As of March 31, 2026, the Consolidated Company had paid NTD 588,054 thousand (recorded as prepayment for equipment) and the remaining NTD 751,085 thousand had not been paid.

(ii) As of March 31, 2026, the Consolidated Company had provided facilities (including long-term borrowings and short-term borrowings) for the guarantee issuance and deposit of notes of approximately NTD 3,710,000 thousand and USD 7,500 thousand.

(iii) As of March 31, 2026, the Consolidated Company had received NTD 7,359 thousand in guarantee deposit notes for the purchase of equipment and construction.

XXXI. Significant Subsequent Events

On May 11, 2026, the Board of Directors of the Consolidated Company resolved that, for the purpose of operational and business development needs, the Company intends to make a financial investment in common shares issued by Chia-Ho Precision Industry Co., Ltd. at a capital increase price of NT$10 per share. The Company expects to acquire no more than 7,400 thousand shares, for a total investment amount not exceeding NT$74,000 thousand.

XXXII. Information on Foreign Currency Assets and Liabilities with Significant Effect

The following information is expressed in aggregate in foreign currencies other than the entities of the Consolidated Company's functional currencies, and the exchange rates disclosed represent the rates at which such foreign currencies were converted to the functional currency. Foreign currency assets and liabilities with significant impact are as follows:

March 31, 2026

	Foreign currency	Exchange rate	Carrying amount
Foreign currency assets			
Monetary items			
USD	$ 115,541	31.995 (USD : NTD)	$ 3,696,741
USD	113,787	6.9194 (USD : RMB)	3,640,601
USD	9,063	4.046 (USD: MYR)	289,979
			$ 7,627,321
Foreign currency liabilities			
Monetary items			
USD	113,486	31.995 (USD : NTD)	$ 3,630,985
USD	42,636	6.9194 (USD : RMB)	1,364,126
USD	18,061	4.046 (USD: MYR)	577,852
			$ 5,572,963

December 31, 2025

	Foreign currency	Exchange rate	Carrying amount
Foreign currency assets			
Monetary items			
USD	$ 113,771	31.43 (USD : NTD)	$ 3,575,837
USD	117,529	7.0288 (USD : RMB)	3,693,925
USD	2,254	4.061 (USD: MYR)	70,839
			$ 7,340,601
Foreign currency liabilities			
Monetary items			
USD	117,359	31.43 (USD : NTD)	$ 3,688,605
USD	45,717	7.0288 (USD : RMB)	1,436,872
USD	706	4.061 (USD: MYR)	22,200
			$ 5,147,677

March 31, 2025

	Foreign currency	Exchange rate	Carrying amount
Foreign currency assets			
Monetary items			
USD	$ 95,232	33.205 (USD : NTD)	$ 3,162,178
USD	97,281	7.1782 (USD : RMB)	3,230,233
			$ 6,392,411
Foreign currency liabilities			
Monetary items			
USD	$ 94,034	33.205 (USD : NTD)	$ 3,122,403
USD	45,554	7.1782 (USD : RMB)	1,512,635
			$ 4,635,038

For the periods from January 1 to March 31, 2026 and 2025, the Group's foreign exchange gains and losses (realized and unrealized) amounted to a loss of NT$43,203 thousand and a gain of NT$5,959 thousand, respectively. Due to the diverse range of foreign currency transactions and functional currencies used by group entities, exchange gains and losses cannot be disclosed by each significant foreign currency.

XXXIII. Additional Disclosure

(i). Significant transactions and (ii) information on the investee enterprises:

No.	Item	Description
1	Lending funds to others	Exhibit 1
2	Endorsements and guarantees for others.	None
3	Major marketable securities held at the end of the period. (Excluding investment in subsidiaries, affiliated enterprises and joint venture interests)	Exhibit 2
4	The amount of purchase or sale with related parties is at least NTD 100 million or 20% of the paid-in capital.	Exhibit 3
5	Receivables from related parties amounting to at least NTD 100 million or 20% of the paid-in capital.	Exhibit 4
6	Others: Business relationships and significant transactions between the parent and subsidiaries and between subsidiaries and the amounts involved.	Exhibit 7
7	Information on Investees	Exhibit 5

(ii). Information on investment in Mainland China:

No.	Item	Description
1	The name of the investees in Mainland China, principal business, paid-in capital, investment methods, capital outward and inward remittances, shareholding, investment gains and losses, investment carrying amount at the end of the period, repatriated investment gains and losses, and investment quota for Mainland China.	Exhibit 6
2	The following significant transactions with investees in Mainland China, directly or indirectly through third regions, and their prices, payment terms, and unrealized gains or losses:	
	(1). Amounts and percentages of purchases and related payables at the end of the period.	Exhibit 3
	(2). Amounts and percentages of sales and related receivables at the end of the period.	None
	(3). The amount of property transactions and the amount of gain or loss resulting from such transactions.	None
	(4). The ending balance of endorsement and guarantee of notes or provision of collateral and its purpose.	None
	(5). The maximum balance, ending balance, interest rate range and total current interest amount of financial accommodation.	None
	(6). Other transactions that have a significant effect on the current profit or loss or financial position, such as the provision or receipt of services.	None

XXXIV. Segment information

Financial information by industry and segment

The information provided to the chief business decision maker for allocating resources and measuring segment performance focuses on the type of product or service delivered or provided. In accordance with IFRS 8 “Operating Segments”, the Consolidated Company does not have an operating segment that meets the requirements of the IFRS, and the Consolidated Company’s business is concentrated on the production and sale of flexible boards and keypads, and there is no division of industrial segments, so the segment revenues, operating results and segment assets are the same as those in the income statement and balance sheet.

ICHIA TECHNOLOGIES INC. and subsidiaries

Lending funds to others

January 1 to March 31, 2026

Exhibit 1

Unit: NTD and foreign currency in thousands, unless otherwise stated

No. (Note 1)	The lender company of funds	The borrower of funds	Transaction	Related party or not	Maximum balance for the period	Balance at the end of the period	Actual amounts drawn	Interest rate range	Nature of funds lending (Note 2)	Amount of business transactions	Reasons for the necessity of short-term financing	Amount of allowance for bad debts	Collateral		The limit for individual funds lending (Note 3)	The limit for total funds lending (Note 3)	Remarks
													Name	Value			
0	ICHIA TECHNOLOGIES INC.	ICHIA TECHNOLOGY - MALAYSIA	Other receivables - related party	Yes	$ 639,900 (USD 20,000)	$ 639,900 (USD 20,000)	$ 319,950 (USD 10,000)	4.7%	2	$ -	Operating turnover	$ -	None	$ -	$ 2,131,765 (Note 4)	$ 2,842,354 (Note 4)	
1	BVI-ICHIA	ICHIA TECHNOLOGIES INC.	Other receivables - related party	Yes	553,514 (USD 17,300)	553,514 (USD 17,300)	553,514 (USD 17,300)	-	2	-	Operating turnover	-	None	-	15,279,115 (Note 4)	15,279,115 (Note 4)	

Note 1: The number column is filled out as follows:

(1) Fill in 0 for the issuer.

(2). Investees are numbered sequentially from Arabic numeral 1 according to the company type.

Note 2: The nature of the funds lending is described as follows:

(1). Fill in 1 for those who have business transactions.

(2). Fill in 2 for those in need of short-term financing.

Note 3: Calculation and amount of funds lending limits.

I. The limit for individual funds lending

(1) The amount of funds lending of the Company to individual counterparties is limited to 30% of the Company's current net worth (March 31, 2026), in accordance with the Company's Operating Procedures for Lending Funds to Others.

(2) The amount of funds lending of an investee to individual counterparties is limited to 200% of the investee's current net worth (March 31, 2026), in accordance with the investee's Operating Procedures for Lending Funds to Others.

(3) The amount of funds lending of BVI-ICHIA to the Group's parent company is limited to 200% of BVI-ICHIA's current net worth (March 31, 2026),in accordance with BVI-ICHIA's Operating Procedures for Lending Funds to Others.

II. The limit for total funds lending:

(1) The cumulative amount of funds lending of the Company to external counterparties is limited to 40% of the Company's current net worth (March 31, 2026), in accordance with the Company's Operating Procedures for Lending Funds to Others.

(2) The cumulative amount of funds lending of an investee is limited to 200% of the investee's current net worth (March 31, 2026), in accordance with the investee's Operating Procedures for Lending Funds to Others.

(3) The cumulative amount of funds lending of BVI-ICHIA to the Group's parent company is limited to 200% of BVI-ICHIA's current net worth (March 31, 2026) in accordance with BVI-ICHIA's Operating Procedures for Lending Funds to Others.

III. The Company's funds lending limit was calculated based on the net worth of the Company's financial statements reviewed by CPA; the investee's funds lending limit was calculated based on the net worth of the investee's financial statements in foreign currencies reviewed by CPA.

V. The funds lending limits here are presented in NTD. If foreign currencies are involved, they are translated into NTD at the prevailing exchange rate on the date of the financial statements. (The spot exchange rate for USD as of March 31, 2026 was 31.995.)

Note 4: The funds lending between companies outside of the Republic of China in which the Company directly or indirectly holds 100% of the voting rights is not subject to the funds lending limits in Note 3.

ICHIA TECHNOLOGIES INC. and subsidiaries

Major marketable securities held at the end of the period

January 1 to March 31, 2026

Exhibit 2

Unit: NTD and foreign currency in thousands, unless otherwise stated

Subsidiaries held	Type and name of marketable securities (Note 1)	Relationship with the issuer of marketable securities	Account in the book	Period end				Remarks
				Number of shares	Carrying amount	Shareholding (%)	Fair value	
ICHIA TECHNOLOGIES INC.	Fund beneficiary certificates							
	CTBC Hua Win Money Market Fund	None	Financial assets measured at fair value through profit or loss - current	1,721,141	$ 20,122	-	$ 20,122	
	Fubon Lucky Money Market Fund	None	Financial assets measured at fair value through profit or loss - current	1,803,687	30,013	-	30,013	
					$ 50,135		$ 50,135	
	Non-listed (non-OTC) stock - common stock Ten Shen Precision Co., Ltd. (common stock)	〃	Financial assets measured at fair value through other comprehensive income - non-current	765,000	$ -	8.57%	$ -	Note 3

Note 1: Marketable securities referred to here are stocks, bonds, beneficiary certificates and marketable securities derived from the above items that fall within the scope of IFRS 9 “Financial Instruments”.

Note 2: For information on investments in subsidiaries, affiliates and joint venture interests, please refer to Exhibit 5 and Exhibit 6.

Note 3: On September 8, 2023, the extraordinary shareholders' meeting of Ten Shen Precision Co. Ltd. resolved to convert the preferred shares into common shares at a conversion ratio of 1:1.25. On the same day, it was resolved to reduce capital to make up losses and the registration for change was completed on February 25, 2024. The Company's shareholding after the capital reduction was 765,000 shares.

ICHIA TECHNOLOGIES INC. and subsidiaries

The amount of purchase or sale with related parties is at least NTD 100 million or 20% of the paid-in capital.

January 1 to March 31, 2026

Exhibit 3

Unit: NTD thousand, unless otherwise stated

Purchase (sale) Company	Trading partner name	Relationship	Transactions				The circumstances and reasons why the trading terms are different from those of ordinary transactions		Notes and accounts receivable (payable)		Remarks
			Purchase (sale)	Amount	Purchase (sale) company	Credit period	Unit price	Credit period	Balance	Percentage of total notes and accounts receivable (payable)	
ICHIA TECHNOLOGIES INC.	ICHIA SUZHOU	The same affiliate	Purchase	$ 1,396,731	86	150 days from monthly cut-off day	-	-	($ 2,809,063)	(89)	
	ZHONGSHAN ICHIA	〃	〃	120,921	7	150 days from monthly cut-off day	-	-	(221,861)	(7)	

ICHIA TECHNOLOGIES INC. and subsidiaries

Receivables from related parties amounting to at least NTD 100 million or 20% of the paid-in capital.

March 31, 2026

Exhibit 4

Unit: NTD thousand, unless otherwise stated

Companies with accounts receivable	Trading partner name	Relationship	Balance of receivables from related parties	Turnover rate	Overdue receivables from related parties		Receivables from related parties collected during the subsequent period	Amount of allowance for bad debts
					Amount	Processing method		
ICHIA SUZHOU	ICHIA TECHNOLOGIES INC.	The same affiliate	Accounts receivable $ 2,809,063	1.96	$ -	—	$ 516,539	$ -
ZHONGSHAN ICHIA	ICHIA TECHNOLOGIES INC.	The same affiliate	Accounts receivable 221,861	2.30	-	—	33,165	-
BVI-ICHIA	ICHIA TECHNOLOGIES INC.	The same affiliate	Other receivables 553,514	Note	-	—	-	-
ICHIA TECHNOLOGIES INC.	ICHIA TECHNOLOGY Company - MALAYSIA	The same affiliate	Other receivables 319,950	Note	-	—	-	-

Note: The turnover rate is not calculated because it is mainly due to other receivables arising from the lending of funds.

ICHIA TECHNOLOGIES INC. and subsidiaries

Information on investees, locations, ..., etc.

January 1 to March 31, 2026

Exhibit 5

Unit: NTD and foreign currency in thousands, except for shares.

Investor	Investee	Location	Principle business	Original investment amount		Holding at the end of period			Profit or loss of investees for the period	Investment gain (loss) recognized in the period	Remarks
				The end of the period	The end of last year	Number of shares (thousand shares)	Percentage %	Carrying amount			
ICHIA TECHNOLOGIES INC.	ICHIA HOLDINGS (B.V.I) Co., Ltd.	P.O. BOX957, Offshore Incorporation Centre, Road Town, Tortola, British Virgin Islands	Various investment businesses	$ 3,532,566 USD 108,693	$ 3,532,566 USD 108,693	108,693	100	$ 7,639,500	$ 46,721	$ 46,886	Subsidiary
	ICHIA USA Inc.	1057 Tierra Del Rey, Suite G ,Chula Vista, CA 91910 U.S.A.	International trading of various electronic components and materials	118,309 USD 4,106	118,309 USD 4,106	4,106	100	44,349	(1,213)	(1,213)	Subsidiary
	ICHIA RUBBER INDUSTRY (M) Sdn. Bhd.	997-A, Solok Pervshaan Tiga Prai Industrial Estate 13600 Prai, P.W. West Halasia Malaysia	Manufacturing, processing and trading of various electronic components and materials for various electronic and telecommunication computers.	119,432 USD 3,762	119,432 USD 3,762	9,000	100	200,965	(14,819)	(14,823)	Subsidiary
	Vietnam - ICHIA	Villa No. 15, Le Thai Cho Road, Vo Kiang Place, Bac Ninh City, Bac Ninh Province, Vietnam	Manufacturing, processing and trading of rubber and plastic keypads	16,265 USD 500	16,265 USD 500	-	100	8,049	(571)	(571)	Subsidiary
	ICHIA TECHNOLOGY Company - MALAYSIA	SUITE 3.01-3.02, 3RD Floor KHTP Business Centre Kulim Hi-Tech Park, 09000 Kulim, Kedah Darul Aman	Manufacturing, processing and trading of various electronic components and materials for various electronic and telecommunication computers.	2,213,070 USD 70,000	2,213,070 USD 70,000	-	100	2,256,324	(58,509)	(58,509)	Subsidiary
ICHIA HOLDINGS (B.V.I) Co., Ltd.	ICHIA UK. LTD.	P.O. Box 3152, Town, Tortola, British Virgin Islands	Various investment businesses	221,597 USD 6,926	221,597 USD 6,926	6,926	100	45,209 USD 1,413	(416) (USD 13)	(416) (USD 13)	Subsidiary
	ICHIA HOLDINGS (H.K.) Co., Ltd.	Room 1004, National Health Centre, 151 Gloucester Road, Wanchai, Hong Kong	Various investment businesses	2,399,625 USD 75,000	2,399,625 USD 75,000	75,000	100	5,982,393 USD 186,979	30,203 USD 944	30,203 USD 944	Subsidiary
ICHIA UK. LTD.	ICHIA Technologies Hungary Limited Liability Company	2900 Komarom Ipari Park Banki Domat U. 2. Hungary	Manufacturing, processing and trading of rubber and plastic keypads	7,839 USD 245	7,839 USD 245	-	100	45,177 USD 1,412	(416) (USD 13)	(416) (USD 13)	Subsidiary

Note 1: Please refer to Exhibit 6 for information on the investees in Mainland China.

ICHIA TECHNOLOGIES INC. and subsidiaries

Information on investment in Mainland China

January 1 to March 31, 2026

Exhibit 6

Unit: NTD and foreign currency in thousands, unless otherwise stated

1. The name of the investees in Mainland China, principal business, paid-in capital, investment methods, capital outward and inward remittances, shareholding, investment gains and losses, investment carrying amount, repatriated investment gains and losses:

Investee in Mainland China	Principle business	Paid-in capital	Type of investment (Note 1)	Accumulated investment amount remitted from Taiwan at the beginning of the period	Amount of investment remitted or recovered during the period		Accumulated investment amount remitted from Taiwan at the end of the period	Profit or loss of investees for the period	Shareholding percentage of the Company's direct or indirect investment	Investment gain (loss) recognized in the period (Note 2)	Carrying amount of investments at the end of the period	Investment income remitted back as of the end of the period
					Remittance	Recovery						
ICHIA SUZHOU	Rubber, plastic keypads and flexible printed circuit boards	$ 2,783,565 (USD 87,000)	(ii) B	$ 2,783,565 (USD 87,000)	$ -	$ -	$ 2,783,565 (USD 87,000)	$ 24,988 (USD 781)	100	$ 30,267 (USD 946) (ii) B	$ 5,980,313 (USD 186,914)	$ -
ZHONGSHAN ICHIA	Rubber and plastic keypads	543,915 (USD 17,000)	(ii) A	543,915 (USD 17,000)	-	-	543,915 (USD 17,000)	14,782 (USD 462)	100	17,437 (USD 545) (ii) C	1,030,015 (USD 32,193)	-

2. Investment quota for Mainland China.

Accumulated amount of investment from Taiwan to Mainland China at the end of the period	Amount of investment approved by the Investment Commission, Ministry of Economic Affairs	Investment quota for mainland China as stipulated by the Investment Commission, Ministry of Economic Affairs
NTD 3,327,480 (USD 104,000)	NTD 3,327,480 (USD 104,000)	NTD 4,263,530 (USD 133,256)

Note 1: The investment methods can be divided into the following three types, indicating as such suffices:

(I). Investment in Mainland China directly.

(II). Investment in Mainland China through companies in third regions (please specify the investment company of the third region).

A. BVI-ICHIA

B. ICHIA HOLDINGS (H.K.) Co., Ltd.

(III). Other types.

Note 2: In the column of investment gain or loss recognized in the current period:

(I). If the investment is under preparation and there is no investment gain or loss, it should be noted.

(II). The basis for recognizing investment gains or losses is divided into the following three categories, which should be specified.

A. The financial statements have been reviewed by an international CPA firm with which CPA firms in the Republic of China have a cooperative relationship.

B. The financial statements have been reviewed by the attesting CPA of the parent company in Taiwan.

C. Others.

Note 3: The figures in this Exhibit are presented in NTD. Where foreign currencies are involved, the exchange rate at the date of financial reporting is used to translate into NTD. (The spot exchange rate for USD as of March 31, 2026 was 31.995.)

ICHIA TECHNOLOGIES INC. and subsidiaries

Business relationships and significant transactions between the parent and subsidiaries and between subsidiaries and the amounts involved.

January 1 to March 31, 2026

Exhibit 7

Unit: NTD thousands

No. (Note 1)	Trader name	Counterparty	Relationship with trader (Note 2)	Transactions			
				Account	Amount	Trading terms (Note 4)	Percentage of consolidated total revenues or total assets (Note 3)
0	ICHIA TECHNOLOGIES INC.	ICHIA SUZHOU	1	Purchase	$ 1,396,731	—	50
		〃	1	Other receivables	1,390	—	-
		〃	1	Accounts payable	2,809,063	—	18
		ZHONGSHAN ICHIA	1	Purchase	120,921	—	4
		〃	1	Accounts payable	221,861	—	1
		ICHIA RUBBER INDUSTRY (M) Sdn. Bhd.	1	Accounts receivable	61,075	—	-
		〃	1	Purchase	8,585	—	-
		〃	1	Accounts payable	17,811	—	-
		B.V.I.－ICHIA	1	Current accounts - payables to related parties	553,514	—	3
		ICHIA TECHNOLOGY - MALAYSIA	1	Current accounts - receivables to related parties	319,950	—	2
		〃	1	Other receivables	3,126	—	-
		ICHIA USA Inc.	1	Sale	8,243	—	-
		〃	1	Accounts receivable	8,321	—	-
1	ICHIA SUZHOU	ICHIA USA Inc.	3	Sale	2,109	—	-
		〃	3	Accounts receivable	2,392	—	-
		ZHONGSHAN ICHIA	3	Sale	1,342	—	-
		〃	3	Accounts receivable	1,540	—	-
		〃	3	Purchase	1,552	—	-
		ICHIA RUBBER INDUSTRY (M) Sdn. Bhd.	3	Accounts receivable	68,489	—	-
		ICHIA TECHNOLOGY - MALAYSIA	3	Sale	30,178	—	1
		〃	3	Accounts receivable	35,120	—	-

(Continued on next page)

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No. (Note 1)	Trader name	Counterparty	Relationship with trader (Note 2)	Transactions			
				Account	Amount	Trading terms (Note 4)	Percentage of consolidated total revenues or total assets (Note 3)
2	ZHONGSHAN ICHIA	ICHIA RUBBER INDUSTRY (M) Sdn. Bhd.	3	Accounts receivable	$ 1,125	—	-
		Vietnam - ICHIA	3	Sale	3,560	—	-
		〃	3	Accounts receivable	3,588	—	-
3	ICHIA TECHNOLOGY - MALAYSIA	ICHIA RUBBER INDUSTRY (M) Sdn. Bhd.	3	Sale	66,894	—	2
		〃	3	Accounts receivable	70,314	—	-

Note 1: Information on business transactions between the parent company and subsidiaries should be indicated in the numbered column respectively, and the number should be filled in as follows:

1. 0 is for the parent company.
2. Subsidiaries are numbered sequentially from Arabic numeral 1 according to the company type.

Note 2: The relationship with the traders is classified into three types as follows, indicating the type suffices:

1. Parent company to subsidiary.
2. Subsidiary to parent company.
3. Subsidiary to subsidiary.

Note 3: The percentage of transaction amount to consolidated total revenues or total assets is calculated as the ending balance to consolidated total assets in the case of assets and liabilities, or as the amount to consolidated total revenues in the case of profit or loss.

Note 4: The trading terms for sales between parent company and subsidiaries are not materially different from those of ordinary sales. The trading terms for other transactions are based on the agreements between the parties because there are no similar transactions to follow.