Stock Code: 2402

ICHIA TECHNOLOGIES INC.
and subsidiaries

Consolidated Financial Statements and Independent Auditor's Review Report.

For the Second Quarter in 2025 and 2024

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Auditors' Review Report

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

Foreword

We have audited the accompanying stand-alone balance sheet of ICHIA TECHNOLOGIES INC. as of June 30, 2025 and 2024, and the related consolidated comprehensive income statements for the three months and six months ended on June 30, 2025 and 2024, and the consolidated statement of changes in equity, consolidated cash flow statements, and notes to the consolidated financial statements (including significant accounting policies) for the years then ended. 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 June 30, 2025 and 2024 were NTD 2,302,429 thousand and NTD 1,457,972 thousand, respectively, accounting for 18.28% and 12.20% of the consolidated total assets; the total liabilities were NTD 149,404 thousand and NTD 317,757 thousand, respectively, accounting for 2.28% and 5.88% of the consolidated total liabilities, respectively; the total comprehensive income for the three months and six months ended on June 30, 2025 and 2024 were (NTD 79,658) thousand, NTD 15,880 thousand, (NTD 44,482) thousand, and NTD 17,897 thousand, respectively, accounting for 10.94%, 6.56%, 9.80% and 3.10%.

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 June 30, 2025 and 2024 and consolidated financial performance and consolidated cash flow for the three months and six months ended June 30, 2025 and 2024.

Deloitte Touche Tohmatsu Limited

CPA Steven Hsieh

CPA Shu-Lin Liu

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

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

August 6, 2025

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Balance Sheet

June 30, 2025 and December 31, 2024, and June 30, 2024

Unit: NT$ Thousand

Code	Assets	June 30, 2025 Amount	%	December 31, 2024 Amount	%	June 30, 2024 Amount	%
	Current asset						
1100	Cash and cash equivalents (Notes 6)	$ 2,099,270	17	$ 1,824,716	14	$ 2,290,757	19
1110	Financial assets measured at fair value through profit or loss – current (Notes 7)	-	-	40,107	-	40,696	-
1136	Financial assets measured at amortized cost – current (Notes 8)	293,000	2	393,420	3	389,399	3
1170	Accounts receivable - net (Notes 9)	3,837,535	31	4,014,508	31	3,508,642	30
1220	Current income tax assets	30	-	-	-	-	-
130X	Inventory (Notes 10)	1,117,082	9	1,356,017	11	1,184,745	10
1470	Other current assets (Note 15)	283,607	2	290,396	2	182,628	2
11XX	Total current assets	7,630,524	61	7,919,164	61	7,596,867	64
	Noncurrent assets						
1535	Financial assets measured at amortized cost – non- current (Notes 8 and 29)	951,814	7	1,060,336	8	970,209	8
1600	Property, plant and equipment (Notes 12)	2,970,834	24	2,939,554	23	2,450,476	21
1755	Right-of-use assets (Notes 13)	275,071	2	295,579	2	288,760	2
1760	Investment property (Notes 14 and 29)	368,435	3	380,061	3	382,503	3
1840	Deferred tax assets	93,319	1	115,516	1	105,859	1
1915	Prepaid equipment (Note 30)	225,347	2	169,813	2	98,097	1
1975	Net defined benefit assets -non-current (Note 4)	27,826	-	27,619	-	24,500	-
1990	Other non-current assets (Note 15)	49,720	-	39,823	-	36,556	-
15XX	Total non-current assets	4,962,366	39	5,028,301	39	4,356,960	36
1XXX	Total assets	$ 12,592,890	100	$ 12,947,465	100	$ 11,953,827	100
Code	**Liabilities and equity**						
	Current liabilities						
2100	Short-term loans (Notes 16)	$ 1,956,227	16	$ 2,108,844	16	$ 1,994,752	17
2120	Financial liabilities measured at fair value through profit or loss – current (Note 7)	-	-	29,064	-	454	-
2130	Contract liabilities – current (Note 21)	842	-	1,092	-	3,642	-
2170	Accounts payable – non-related parties (Note 17)	2,121,936	17	2,342,831	18	2,023,071	17
2200	Other payables (Note 18)	907,034	7	372,894	3	672,784	6
2230	Current tax liabilities	35,434	-	67,724	1	44,925	-
2280	Lease liabilities - current (Notes 13)	3,257	-	101,256	1	153,629	1
2320	Long-term loans maturing within one year or operating cycle (Notes 16)	-	-	-	-	113,891	1
2399	Other current liabilities (Note 18)	10,591	-	8,763	-	8,496	-
21XX	Total current liabilities	5,035,321	40	5,032,468	39	5,015,644	42
	Non-current liabilities						
2541	Long-term loans (Notes 16)	1,300,000	10	700,000	5	174,912	1
2542	Long-term notes payable (Note 16)	199,960	2	199,801	2	199,961	2
2570	Deferred tax liabilities	9,393	-	7,661	-	3,592	-
2580	Lease liabilities - non-current (Notes 13)	3,872	-	635	-	1,467	-
2645	Guarantee deposits received	11,262	-	12,487	-	12,565	-
25XX	Total non-current liabilities	1,524,487	12	920,584	7	392,497	3
2XXX	Total liabilities	6,559,808	52	5,953,052	46	5,408,141	45
	Equity (Note 20)						
3110	Common stock	3,075,366	24	3,075,366	24	3,075,366	26
3200	Capital surplus	2,207,277	18	2,151,717	17	2,151,717	18
3300	Retained earnings						
3310	Legal reserve	761,993	6	690,572	5	690,572	6
3320	Special reserve	8,320	-	320,345	3	320,345	3
3350	Undistributed earnings	843,993	7	828,700	6	385,931	3
	Total retained earnings	1,614,306	13	1,839,617	14	1,396,848	12
3490	Other equities	(843,935)	(7)	(8,320)	-	(14,278)	-
3500	Treasury stock	(19,932)	-	(63,967)	(1)	(63,967)	(1)
3XXX	Total equity	6,033,082	48	6,994,413	54	6,545,686	55
	Total liabilities and equity	$ 12,592,890	100	$ 12,947,465	100	$ 11,953,827	100

The attached notes are part of the consolidated financial statements.

(Please see the Review Report of Deloitte Touche Tohmatsu Limited on August 6, 2025)

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

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Comprehensive Income Statement

April 1 to June 30, 2025 and 2024, and January 1 to June 30, 2025 and 2024

Unit: NTD thousands; earnings per share: NTD dollar

Code		April 1 to June 30, 2025		April 1 to June 30,2024		January 1 to June 30, 2025		January 1 to June 30, 2024	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Sales revenue (Note 21)	$ 2,800,269	100	$ 2,383,101	100	$ 5,239,099	100	$ 4,382,541	100
5000	Operating cost (Note 10 and 22)	(2,241,861)	(80)	(1,951,425)	(82)	(4,248,312)	(81)	(3,675,849)	(84)
5900	Operating gross profits	558,408	20	431,676	18	990,787	19	706,692	16
	Operating expenses (Note 22)								
6100	Promotional expenses	82,415	3	67,838	3	141,312	3	113,828	3
6200	Administrative expenses	121,770	4	111,158	5	222,118	4	194,933	4
6300	R&D expenses	98,165	4	73,258	3	182,619	4	135,682	3
6450	Expected credit impairment loss	2,171	-	6,623	-	4,988	-	7,282	-
6000	Total operating expenses	304,521	11	258,877	11	551,037	11	451,725	10
6900	Operating income	253,887	9	172,799	7	439,750	8	254,967	6
	Non-operating incomes and expenses (Notes 22)								
7100	Interest incomes	16,968	-	20,829	1	31,036	1	34,815	1
7010	Other incomes	18,824	1	20,500	1	37,439	1	39,353	1
7020	Other gains and losses	(4,966)	-	14,910	1	8,126	-	21,742	-
7050	Financial costs	(20,248)	(1)	(18,827)	(1)	(41,791)	(1)	(33,688)	(1)
7000	Total non-operating incomes and expenses	10,578	-	37,412	2	34,810	1	62,222	1
7900	Net profits before tax	264,465	9	210,211	9	474,560	9	317,189	7
7950	Income tax expenses (Notes 4 and 23)	(57,756)	(2)	(29,636)	(1)	(92,726)	(2)	(45,751)	(1)
8200	Net profits for the period	206,709	7	180,575	8	381,834	7	271,438	6
	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	(934,893)	(33)	61,370	2	(835,615)	(16)	306,067	7
8300	Other comprehensive income for the period (net after tax)	(934,893)	(33)	61,370	2	(835,615)	(16)	306,067	7
8500	Total comprehensive income for the period	($ 728,184)	(26)	$ 241,945	10	($ 453,781)	(9)	$ 577,505	13
	Earnings per share (Note 24)								
9710	Basic	$ 0.68		$ 0.60		$ 1.26		$ 0.90	
9810	Diluted	$ 0.68		$ 0.60		$ 1.26		$ 0.90	

The attached notes are part of the consolidated financial statements.

(Please see the Review Report of Deloitte Touche Tohmatsu Limited on August 6, 2025)

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 June 30, 2025 and 2024

Unit: NT$ Thousand

		Common stock			Retained earnings			Other equity items			
Code		Number of shares (thousand shares)	Amount	Capital surplus	Legal reserve	Special reserve	Undistributed earnings	Exchange differences in the financial statement translation of foreign operations	Gain/loss on valuation of financial assets measured at fair value through other comprehensive income	Treasury stock	Total equity
A1	Balance as of January 1, 2024	307,536	$ 3,075,366	$ 2,086,436	$ 643,458	$ 208,624	$ 633,415	($ 308,345)	($ 12,000)	($ 120,422)	$ 6,206,532
	Allocation and distribution of earnings in 2023										
B1	Provision of legal reserve	-	-	-	47,114	-	(47,114)	-	-	-	-
B3	Earnings set aside as a special reserve	-	-	-	-	111,721	(111,721)	-	-	-	-
B5	Cash dividend for shareholders	-	-	-	-	-	(360,087)	-	-	-	(360,087)
L3	Transfer of treasury stock to employees	-	-	(169)	-	-	-	-	-	56,455	56,286
N1	Share-based payment	-	-	65,450	-	-	-	-	-	-	65,450
D1	Net income for the six months ended June 30, 2024	-	-	-	-	-	271,438	-	-	-	271,438
D3	Other comprehensive income after tax for the six months ended June 30, 2024	-	-	-	-	-	-	306,067	-	-	306,067
D5	Total comprehensive income for the six months ended June 30, 2024	-	-	-	-	-	271,438	306,067	-	-	577,505
Z1	Balance as of June 30, 2024	307,536	$ 3,075,366	$ 2,151,717	$ 690,572	$ 320,345	$ 385,931	($ 2,278)	($ 12,000)	($ 63,967)	$ 6,545,686
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										
B1	Provision of legal reserve	-	-	-	71,421	-	(71,421)	-	-	-	-
B17	Reversal of special reserve	-	-	-	-	(312,025)	312,025	-	-	-	-
B5	Cash dividend for shareholders	-	-	-	-	-	(607,145)	-	-	-	(607,145)
L3	Transfer of treasury stock to employees	-	-	(132)	-	-	-	-	-	44,035	43,903
N1	Share-based payment	-	-	55,692	-	-	-	-	-	-	55,692
D1	Net income for the six months ended June 30, 2025	-	-	-	-	-	381,834	-	-	-	381,834
D3	Other comprehensive income after tax for the six months ended June 30, 2025	-	-	-	-	-	-	(835,615)	-	-	(835,615)
D5	Total comprehensive income for the six months ended June 30, 2025	-	-	-	-	-	381,834	(835,615)	-	-	(453,781)
Z1	Balance as of June 30, 2025	307,536	$ 3,075,366	$ 2,207,277	$ 761,993	$ 8,320	$ 843,993	($ 831,935)	($ 12,000)	($ 19,932)	$ 6,033,082

The attached notes are part of the consolidated financial statements.

(Please see the Review Report of Deloitte Touche Tohmatsu Limited on August 6, 2025)

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 June 30, 2025 and 2024

Unit: NT$ Thousand

Code		January 1 to June 30, 2025	January 1 to June 30, 2024
	Cash flow from operating activities		
A10000	Net profits before tax for the period	$ 474,560	$ 317,189
A20010	Profit and loss items		
A20300	Expected credit impairment loss	4,988	7,282
A20100	Depreciation expense	166,887	166,672
A20400	Net loss (gain) on financial assets/liabilities at fair value through profit or loss	(5,719)	5,322
A20900	Financial costs	41,791	33,688
A21200	Interest incomes	(31,036)	(34,815)
A21900	Compensation cost of employee share options	55,692	65,450
A23800	Inventory devaluation loss (reversal gain)	(15,236)	18,715
A22500	Gain on disposal of property, plant and equipment	(3,387)	(2,652)
A30000	Net changes in operating assets and liabilities		
A31150	Accounts receivable	173,883	(214,385)
A31200	Inventories	272,949	(116,890)
A31240	Other current assets	(1,406)	(20,292)
A31990	Other operating assets	(207)	(126)
A32125	Contract liabilities	(250)	(3,032)
A32150	Accounts payable	(220,895)	115,785
A32180	Other payables	(57,025)	(15,705)
A32230	Other current liabilities	1,828	(3,443)
A33000	Cash generated from operations	857,417	318,763
A33100	Interest received	39,231	10,857
A33300	Interest paid	(57,811)	(28,515)
A33500	Income tax paid	(101,117)	(60,586)
AAAA	Net cash inflow from operating activities	737,720	240,519
	Cash flows from investment activities		
B00040	Acquisition of financial assets measured at amortized cost	(1,438)	(747,197)
B00050	Disposal of financial assets measured at amortized cost	79,491	22,715
B00100	Acquisition of financial assets measured at fair value through profit and loss	-	(60,000)

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Code		January 1 to June 30, 2025	January 1 to June 30, 2024
B00200	Disposal of financial assets measured at fair value through profit or loss	$ 19,149	$ 59,219
B02700	Purchase of property, plants, and equipment	(303,633)	(43,198)
B02800	Disposal of property, plant, and equipment	4,226	4,731
B03700	Increase in refundable deposit	(9,997)	(925)
B03800	Decrease in refundable deposit	747	159
B05350	Acquisition of right-of-use assets	-	(16,994)
B06800	Decrease (increase) in other non-current assets	(1,055)	2,554
B07100	Increase in prepayments for equipment	(183,628)	(103,940)
BBBB	Net cash outflow from investment	(396,138)	(882,876)
	Cash flow from financing activities		
C00100	Increase in short-term loans	4,687,479	4,599,343
C00200	Decrease in short-term loans	(4,709,190)	(3,523,677)
C01600	Borrowing of long-term loans	600,000	-
C01700	Repayment of long-term loans	-	(215,560)
C01800	Increase in long-term note payables	200,000	200,000
C01900	Decrease in long-term note payables	(199,801)	(199,799)
C03000	Collection of guarantee deposits received	285	1,143
C03100	Refund of guarantee deposits received	(673)	(228)
C04900	Payment of treasury stock trading costs	(132)	(169)
C05000	Transfer of treasury stock to employees	44,035	56,455
C04020	Repayment of principal for lease	(103,418)	(1,295)
CCCC	Net cash inflow from financing activities	518,585	916,213
DDDD	Effect of changes in the exchange rate on cash and cash equivalents	(585,613)	214,606
EEEE	Net increase in cash and cash equivalents	274,554	488,462
E00100	Opening balance of cash and cash equivalents	1,824,716	1,802,295
E00200	Closing balance of cash and cash equivalents	$ 2,099,270	$ 2,290,757

The attached notes are part of the consolidated financial statements.

(Please see the Review Report of Deloitte Touche Tohmatsu Limited on August 6, 2025)

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

(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 August 6, 2025.

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

Amendments to IAS 21 "Lack of Exchangeability"

The adoption of the amendment to IAS 21, "Lack of Exchangeability" will not result in a significant change to the consolidated company's accounting policies.

(ii) FSC-approved IFRS Accounting Standards to be applied in 2026

The new/amended/revised standards or interpretations	Effective date of IASB publication
Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"	January 1, 2026
Amendments to IFRS 9 and IFRS 7 "Contracts referencing nature-dependent electricity".	January 1, 2026
"IFRS Annual Improvements - Volume 11"	January 1, 2026

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The new/amended/revised standards or interpretations	Effective date of IASB publication
IFRS 17 “Insurance Contracts”	January 1, 2023
Amendment to IFRS 17	January 1, 2023
Amendment to IFRS 17, “Initial Application of IFRS 17 and IFRS 9 - Comparative Information”	January 1, 2023

As of the approval date of the consolidated financial statements, the Group is still evaluating the impact of each amendment on its financial position and financial performance.

(iii). 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
IFRS 19 "Subsidiaries without Public Accountability: Disclosures "	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.

<u>IFRS 18 "Presentation and Disclosure in Financial Statements"</u>

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

The income statement should categorize income and expense items into operating, investing, financing, income tax, and discontinued operations.

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.

The consolidated company will continue to evaluate the other effect of the amendment to the 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 4.

(iv) Other significant accounting policies

In addition to the following, please refer to the summary of significant accounting policies in the 2024 consolidated financial statements.

1. 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.

2. 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. <u>Significant Accounting Judgments and Estimations, and Main Sources of Assumption Uncertainties</u>

In developing significant accounting estimates, the Consolidated Company has taken into account the potential impact of the United States' reciprocal tariff measures in its projections of cash flows, growth rates, discount rates, and profitability, among other related key estimates. Management will continue to review these estimates and underlying assumptions. For others, please refer to the explanations of the Significant Accounting Assumptions and Judgments and Major Sources of Estimates Uncertainty in the 2024 consolidated financial statements.

VI. Cash and Cash Equivalents

	June 30, 2025	December 31, 2024	June 30, 2024
Cash on hand and revolving funds	NT$ 66	NT$ 70	NT$ 145
Bank checking accounts and demand deposits	1,590,196	1,145,453	1,614,246
Cash equivalents (investments with an original maturity of less than 3 months)			
Bank acceptance bills	145,778	157,125	106,411
Bank time deposits	363,230	522,068	569,955
Bonds with repurchase agreement	-	-	-
	NT$2,099,270	NT$1,824,716	NT$2,290,757

VII. Financial Instruments at Fair Value Through Profit or Loss

	June 30, 2025	December 31, 2024	June 30, 2024
Financial assets - current			
Mandatorily measured at fair value through profit or loss			
Derivatives (not designated for hedging)			
- Forward foreign exchange contracts (1)	NT$ -	NT$ -	NT$ 595
Non-derivative financial assets			
- Fund beneficiary certificates	-	40,107	40,101
	NT$ -	NT$ 40,107	NT$ 40,696
Financial liabilities - current			
Mandatorily measured at fair value through profit or loss			
Derivatives (not designated for hedging)			
- Forward foreign exchange contracts (1)	NT$ -	NT$ 29,064	NT$ 454

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

December 31, 2024

	Currency	Expiration Date	Contract Amount (Thousands)
Sale of forward foreign exchange	RMB to USD	September 6, 2024 to January 13, 2025	RMB 35,010／USD 5,000
Sale of forward foreign exchange	RMB to USD	September 25, 2024 to February 14, 2025	RMB 34,670／USD 5,000
Sale of forward foreign exchange	RMB to USD	September 30, 2024 to March 13, 2025	RMB 34,662／USD 5,000
Sale of forward foreign exchange	RMB to USD	October 8, 2024 to April 14, 2025	RMB 34,702／USD 5,000
Sale of forward foreign exchange	RMB to USD	September 30, 2024 to January 15, 2025	RMB 6,956／USD 1,000
Sale of forward foreign exchange	RMB to USD	October 8, 2024 to February 17, 2025	RMB 6,977／USD 1,000
Sale of forward foreign exchange	RMB to USD	October 8, 2024 to March 14, 2025	RMB 6,962／USD 1,000

June 30, 2024

	Currency	Expiration Date	Contract Amount (Thousands)
Sale of forward foreign exchange	RMB to USD	March 8, 2024 to July 12, 2024	RMB 35,530／USD 5,000
Sale of forward foreign exchange	RMB to USD	March 22, 2024 to August 13, 2024	RMB 35,578／USD 5,000
Sale of forward foreign exchange	RMB to USD	June 3, 2024 to September 13, 2024	RMB 35,835／USD 5,000
Sale of forward foreign exchange	RMB to USD	June 3, 2024 to July 15, 2024	RMB 7,212／USD 1,000
Sale of forward foreign exchange	RMB to USD	June 3, 2024 to August 15, 2024	RMB 7,187／USD 1,000

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

	June 30, 2025	December 31, 2024	June 30, 2024
Current			
Time deposits with original maturity of more than 3 months (1)	NT$ 293,000	NT$ 393,420	NT$ 389,399
Non-current			
Time deposits with original maturity of more than 1 year (1)	NT$ 859,525	NT$ 957,772	NT$ 956,177
Pledge of time deposits (2)	3,187	3,187	3,187
Restricted foreign exchange deposits with offshore funds (3)	89,102	99,377	10,845
	NT$ 951,814	NT$1,060,336	NT$ 970,209

(i) As of June 30, 2025, December 31, 2024, and June 30, 2024, the interest rate ranges for time deposits with original maturities over three months were 2.3%–4.52%, 2.3%–6.05%, and 2.3%–6.05%, respectively.

(ii) As of June 30, 2025, December 31, 2024, and June 30, 2024, the interest rates for pledged time deposits were 1.71%, 1.71%, and 1.58%, respectively.

(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. Accounts Receivable and Overdue Receivables

	June 30, 2025	December 31, 2024	June 30, 2024
Accounts receivable			
Measured at amortized cost			
Total carrying amount	NT$3,844,364	NT$4,018,307	NT$3,513,503
Less: Allowance for loss	(6,829)	(3,799)	(4,861)
	NT$3,837,535	NT$4,014,508	NT$3,508,642
Overdue receivables			
Measured at amortized cost			
Total carrying amount	$ 60,584	$ 65,246	$ 68,971
Less: Allowance for loss	(60,584)	(65,246)	(68,971)
	NT$ -	NT$ -	NT$ -

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 Consolidated Company's loss allowance for notes and accounts receivable measured using the provision matrix are as follows:

Accounts receivable

June 30, 2025

	Not overdue	Overdue 1 to 180 days	Overdue 181 to 365 days	Total
Expected credit loss rate	0%	1.46%	19.09%	-
Total carrying amount	NT$3,552,314	NT$ 277,546	NT$ 14,504	NT$3,844,364
Allowance for loss (Expected credit losses over the duration)	-	(4,060)	(2,769)	(6,829)
Amortized cost	NT$3,552,314	NT$ 273,486	NT$ 11,735	NT$3,837,535

December 31, 2024

	Not overdue	Overdue 1 - 180 days	Overdue 181 - 365 days	Total
Expected credit loss rate	0%	0.69%	16%	-
Total carrying amount	NT$3,655,571	NT$ 354,268	NT$ 8,468	NT$4,018,307
Allowance for loss (Expected credit losses over the duration)	-	(2,453)	(1,346)	(3,799)
Amortized cost	NT$3,655,571	NT$ 351,815	NT$ 7,122	NT$4,014,508

June 30, 2024

	Not overdue	Overdue 1 to 180 days	Overdue 181 to 365 days	Total
Expected credit loss rate	0%	1.72%	23.44%	-
Total carrying amount	NT$3,359,186	NT$ 144,175	NT$ 10,142	NT$3,513,503
Allowance for loss (Expected credit losses over the duration)	-	(2,484)	(2,377)	(4,861)
Amortized cost	NT$3,359,186	NT$ 141,691	NT$ 7,765	NT$3,508,642

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

	January 1 to June 30, 2025	January 1 to June 30, 2024
Balance - beginning of the period	NT$ 3,799	NT$ 4,424
Add: Provision for impairment loss for the current period	4,988	7,282
Less: Actual write off for the current period	(734)	(3)
Less: Transfer-out due to reclassification for the current period	(1,014)	(6,972)
Foreign currency translation difference	(210)	130
Balance at the end of the period	NT$ 6,829	NT$ 4,861

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

	January 1 to June 30, 2025	January 1 to June 30, 2024
Balance - beginning of the period	NT$65,246	NT$61,514
Add: Transfer-in due to reclassification in the current period	1,014	6,972
Less: Actual write off for the current period	(3,988)	-
Foreign currency translation difference	(1,688)	485
Balance at the end of the period	NT$60,584	NT$68,971

X. Inventory

	June 30, 2025	December 31, 2024	June 30, 2024
Finished goods	NT$ 326,142	NT$ 433,501	NT$ 269,783
Semi-finished goods	47,923	58,849	45,887
Work in progress	232,601	248,673	236,004
Raw materials	454,250	517,034	582,473
In-transit	56,166	97,960	50,598
	NT$1,117,082	NT$1,356,017	NT$1,184,745

The nature of cost of goods sold is as follows:

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Cost of inventories sold	NT$2,266,942	NT$1,956,983	NT$4,299,562	NT$3,687,221
Inventory devaluation and obsolescence loss (gain from price recovery) (I)	(3,728)	11,814	(15,236)	18,715
Others	(21,353)	(17,372)	(36,014)	(30,087)
	NT$2,241,861	NT$1,951,425	NT$4,248,312	NT$3,675,849

(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

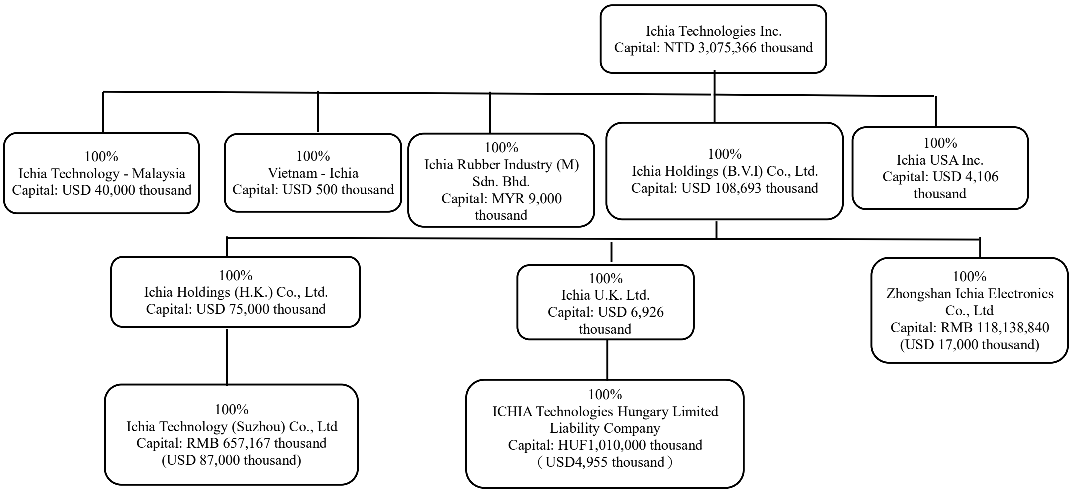
Entities covered by the consolidated financial statements are as follows:

			Shareholding percentage			
Investor	Subsidiary name	Business nature	June 30, 2025	December 31, 2024	June 30, 2024	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.,Bhd. (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 Technology Malaysia Sdn.,Bhd. (hereafter referred to as Ichia Technology-Malaysia)	Manufacturing, processing and trading of various electronic components and materials	100%	100%	100%	1
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 June 30, 2025, the Company's investment relationships and shareholdings with its investees over which it has control are shown as below:



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, 2025	NT$ 297,430	NT$2,413,214	NT$3,477,351	NT$1,106,809	NT$ 525,510	NT$7,820,314
Addition	-	33,209	258	7,677	262,489	303,633
Disposal	-	(20,174)	(109,981)	(43,738)	(10,506)	(184,399)
Reclassification	-	-	94,315	33,779	-	128,094
Net exchange differences	(943)	(184,231)	(325,449)	(86,699)	(36,754)	(634,076)
Balance as of June 30, 2025	NT$ 296,487	NT$2,242,018	NT$3,136,494	NT$1,017,828	NT$ 740,739	NT$7,433,566
Accumulated depreciation						
Balance as of January 1, 2025	NT$ -	NT$1,647,456	NT$2,335,253	NT$ 898,051	NT$ -	NT$4,880,760
Disposal	-	(18,803)	(108,201)	(43,702)	-	(170,706)
Depreciation expense	-	34,093	97,695	29,056	-	160,844
Benefit from government subsidies	-	-	(3,152)	-	-	(3,152)
Net exchange differences	-	(121,962)	(211,550)	(71,502)	-	(405,014)
Balance as of June 30, 2025	NT$ -	$ 1,540,784	$ 2,110,045	NT$ 811,903	NT$ -	NT$4,462,732
Net as of June 30, 2025	NT$ 296,487	NT$ 701,234	NT$1,026,449	NT$ 205,925	NT$ 740,739	NT$2,970,834
Net amount at December 31, 2024 and January 1, 2025	NT$ 297,430	NT$ 765,758	NT$1,142,098	NT$ 208,758	NT$ 525,510	NT$2,939,554
Cost						
Balance as of January 1, 2024	NT$ 296,867	NT$2,296,890	NT$3,395,767	NT$1,057,082	NT$ -	NT$7,046,606
Addition	-	40,233	135	2,830	-	43,198
Disposal	-	(19,943)	(77,738)	(23,909)	-	(121,590)
Reclassification	-	915	97,789	20,256	-	118,960
Net exchange differences	471	87,249	145,777	39,587	-	273,084
Balance as of June 30, 2024	NT$ 297,338	NT$2,405,344	NT$3,561,730	NT$1,095,846	NT$ -	NT$7,360,258
Accumulated depreciation						
Balance as of January 1, 2024	NT$ -	NT$1,559,311	NT$2,258,575	NT$ 871,663	$ -	NT$4,689,549
Disposal	-	(19,943)	(76,607)	(23,778)	-	(120,328)
Depreciation expense	-	38,657	97,420	26,015	-	162,092
Benefit from government subsidies	-	-	(2,902)	-	-	(2,902)
Net exchange differences	-	56,834	91,640	32,897	-	181,371
Balance as of June 30, 2024	NT$ -	NT$1,634,859	NT$2,368,126	NT$ 906,797	NT$ -	NT$4,909,782
Net as of June 30, 2024	NT$ 297,338	NT$ 770,485	NT$1,193,604	NT$ 189,049	NT$ -	NT$2,450,476

The Consolidated Company assesses the recoverable amount of assets for operating use as of the reporting date for impairment and uses the value in use as the basis for calculating the recoverable amount. The calculation of the value in use is based on the estimated cash flows of the Consolidated Company's future financial projections.

The Consolidated Company did not recognize or reverse an impairment loss in 2025 and from January 1 to June 30, 2024.

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	13 years
Other equipment	16 years

XIII. Lease Agreement

(i). Right-of-use assets.

	June 30, 2025	December 31, 2024	June 30, 2024
Carrying amount of right-of-use assets			
Land	NT$ 267,994	NT$ 292,788	NT$ 284,619
Transportation equipment	7,077	2,791	4,141
	NT$ 275,071	NT$ 295,579	NT$ 288,760

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Addition of right-of-use assets.				
Land	NT$ -	NT$ -	NT$ -	NT$ 165,086
Transportation equipment	-	-	6,496	1,723
	NT$ -	NT$ -	NT$ 6,496	NT$ 166,809
Depreciation expense of right-of-use assets				
Land	NT$ 1,840	NT$ 1,874	NT$ 3,781	NT$ 3,019
Transportation equipment	1,215	675	2,210	1,302
	NT$ 3,055	NT$ 2,549	NT$ 5,991	NT$ 4,321

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 six months ended June 30, 2025 and 2024.

(ii). Lease liabilities

	June 30, 2025	December 31, 2024	June 30, 2024
Carry amount of lease liabilities			
Current	NT$ 3,257	NT$ 101,256	NT$ 153,629
Non-current	NT$ 3,872	NT$ 635	NT$ 1,467

The discount rate range for lease liabilities is as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Transportation equipment	1.615%~2.369%	1.615%~2.182%	1.615%~2.182%

(iii). Important leasing activities and terms and conditions

The consolidated company leases land and transportation equipment for business use. The right-of-use asset - land is located in Mainland China and Malaysia. In March 2024, the consolidated company acquired land use rights in Malaysia for MYR 25,413 thousand. At the termination of the lease term, the consolidated company has no preferential right to acquire the land and transportation equipment leased.

(iv). Information on other leases

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Short-term lease expenses	NT$ 997	NT$ 690	NT$ 1,797	NT$ 1,819
Low-value asset lease expenses	NT$ 235	NT$ 156	NT$ 432	NT$ 311
Total cash (outflow) from leases			(NT$105,726)	(NT$3,467)

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, 2025	NT$528,327
Net exchange differences	(15,508)
Balance as of June 30, 2025	NT$512,819
Accumulated depreciation and impairment	
Balance as of January 1, 2025	NT$148,266
Depreciation expense	3,204
Net exchange differences	(7,086)
Balance as of June 30, 2025	NT$144,384
Net as of June 30, 2025	NT$368,435
Net amount at December 31, 2024 and January 1, 2025	NT$380,061
Cost	
Balance as of January 1, 2024	NT$520,249
Net exchange differences	7,226
Balance as of June 30, 2024	NT$527,475
Accumulated depreciation and impairment	
Balance as of January 1, 2024	NT$138,675
Depreciation expense	3,161
Net exchange differences	3,136
Balance as of June 30, 2024	NT$144,972
Net as of June 30, 2024	NT$382,503

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

Main structure	51 years
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 June 30, 2025 and 2024. 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

	June 30, 2025	December 31, 2024	June 30, 2024
Current			
Tax overpaid retained	NT$ 42,136	NT$ 79,687	NT$ 31,896
Prepaid expenses	79,891	73,311	75,561
Prepayments for goods	37,248	40,990	16,758
Business tax refund receivable	4,082	4,622	3,609
Non-operating receivables	52,584	60,779	33,631
Temporary payments	28,383	5,984	12,168
Payment for others	21,969	162	536
Others	17,314	24,861	8,469
	NT$ 283,607	NT$ 290,396	NT$ 182,628
Non-current			
Refundable deposits	NT$ 22,045	NT$ 13,203	NT$ 13,091
Long-term prepaid expenses	27,675	26,620	23,465
	NT$ 49,720	NT$ 39,823	NT$ 36,556

XVI. Borrowings

(i). Short-term borrowings

	June 30, 2025	December 31, 2024	June 30, 2024
Unsecured borrowings			
Credit facility borrowings	NT$1,956,227	NT$2,108,844	NT$1,994,752

The interest rates of bank borrowings on June 30, 2025, December 31, 2024 and June 30, 2024 were 1.58% to 4.35%, 1.8% to 5.56%, and 1.71% to 5.56%, respectively.

(ii). Long-term borrowings

	June 30, 2025	December 31, 2024	June 30, 2024
Secured borrowings (Note 29)			
Bank borrowings (1)	NT$ 700,000	NT$ 700,000	NT$ 288,803
Unsecured borrowings			
Bank borrowings	600,000	-	-
Less: Classified as due within 1 year	-	-	(113,891)
Long-term borrowings	NT$1,300,000	NT$ 700,000	NT$ 174,912

(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	June 30, 2025	December 31, 2024	June 30, 2024
Floating rate borrowings:	December 13, 2026	Chang Hwa Commercial Bank, Ltd.				
		The borrowing amount is NT$499,512 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 December 13, 2021 to December 13, 2026, with monthly interest deductions. Repayment is made on the 13th day of each month, starting from December 13, 2023, in 36 equal installments of principal and interest.	1.885%	$ -	$ -	$ 288,803
	July 2, 2029	Chang Hwa Commercial Bank, Ltd.				
		The borrowing amount is NT$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	-
	February 5, 2028	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	-	-
	June 25, 2030	Taiwan Cooperative Bank				
		The borrowing amount is NT$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	-	-
		Less: Classified as due within 1 year		-	-	(113,891)
		Long-term borrowings		NT$1,300,000	NT$ 700,000	NT$ 174,912

(iii). Long-term notes payable

	June 30, 2025	December 31, 2024	June 30, 2024
Commercial paper payable	NT$ 200,000	NT$ 200,000	NT$ 200,000
Less: Discount on long-term notes payable	(40)	(199)	(39)
	NT$ 199,960	NT$ 199,801	NT$ 199,961

Undue long-term notes payable as follows:

June 30, 2025

Guarantee/ acceptance inst.	Par value	Discount value	Carrying amount	Interest rate range	Collateral	Carrying amount of collateral
Commercial paper payable						
IBFC	NT$200,000	NT$ 40	NT$199,960	2.40%	None	NT$ -

December 31, 2024

Guarantee/ acceptance inst.	Par value	Discount value	Carrying amount	Interest rate range	Collateral	Carrying amount of collateral
Commercial paper payable						
IBFC	NT$200,000	NT$ 199	NT$199,801	2.42%	None	NT$ -

June 30, 2024

Guarantee/ acceptance inst.	Par value	Discount value	Carrying amount	Interest rate range	Collateral	Carrying amount of collateral
Commercial paper payable						
IBFC	NT$200,000	NT$ 39	NT$199,961	2.37%	None	NT$ -

The Company entered into a contract on bank guaranteed revolving release, underwriting and purchase of commercial paper with International Bills Finance Corporation, and can perform circular release of 60-day bank guaranteed commercial paper within 3 years. The Company uses NTD 200,000 thousand from the underwriting facility on January 17, 2024. The contract expires on September 5, 2026.

XVII. Accounts Payable

	June 30, 2025	December 31, 2024	June 30, 2024
Accounts payable			
Occurred due to business	NT$2,121,936	NT$2,342,831	NT$2,023,071

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.

XVIII. Other Liabilities

	June 30, 2025	December 31, 2024	June 30, 2024
Current			
Other payables			
Salaries and bonuses payable	NT$ 164,402	$ 212,681	NT$ 150,699
Leave payables	14,689	33,925	53,098
Dividend payable (I)	607,145	-	360,087
Interest payables	10,733	26,792	13,593
Other expense payables	110,065	99,496	95,307
	NT$ 907,034	$ 372,894	NT$ 672,784
Other current liabilities			
Temporary receipts	NT$ 9,527	NT$ 7,658	NT$ 7,238
Others	1,064	1,105	1,258
	NT$ 10,591	NT$ 8,763	NT$ 8,496

(i). The cash dividends resolved by the board of directors as of June 30, 2025 and 2024 have not been distributed (Note 20).

XIX. Post-employment Benefit Plans

The pension benefits related to defined benefit plans recognized for three months and six months ended on June 30, 2025 and 2024 are calculated at the pension cost rate actuarially determined on December 31, 2024 and 2023, and the amounts were (NTD 103) thousand, (NTD 63) thousand, (NTD 207) thousand, and (NTD 126) thousand.

XX. Equity

(i). Common stock

	June 30, 2025	December 31, 2024	June 30, 2024
Authorized number of shares (thousand shares)	600,000	600,000	600,000
Authorized capital stock	NT$6,000,000	NT$6,000,000	NT$6,000,000
Number of shares issued and fully paid (thousand shares)	307,536	307,536	307,536
Issued capital stock	NT$3,075,366	NT$3,075,366	NT$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

	June 30, 2025	December 31, 2024	June 30, 2024
For loss make-up, payment in cash or capitalization as equity (1)			
Stock issue premium	NT$ 772,829	NT$ 772,829	NT$ 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	153,179	97,619	97,619
	NT$2,207,277	NT$2,151,717	NT$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 22(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 2024 and 2023 are as follows:

	2024	2023
Legal reserve	NT$71,421	NT$ 47,114
Special reserve	(NT$312,025)	NT$111,721
Cash dividends	NT$607,145	NT$360,087
Cash dividends per share (NTD)	NT$ 2	NT$ 1.2

The above cash dividends were distributed following the resolutions made in the Board of Directors meetings dated March 7, 2025 and March 11, 2024; the remaining earnings distribution proposals were resolved at the annual general meetings held on June 19, 2025 and June 21, 2024, respectively.

(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, 2024	7,464	-	-	7,464
Decrease in current period	(3,500)	-	-	(3,500)
Number of shares as of June 30, 2024	3,964	-	-	3,964
Number of shares as of January 1, 2025	3,964	-	-	3,964
Decrease in current period	(2,730)	-	-	(2,730)
Number of shares as of June 30, 2025	1,234	-	-	1,234

The Company transferred the treasury shares to employees in June 2024. The transferred treasury shares totaled 3,500 thousand shares at a cost of NTD 56,455 thousand. The record date for employee subscription was on April 11, and June 20, 2024 was the share delivery date for employees. On the grant date, the Company has recognized the remuneration cost to employees for NTD 65,450 thousand, and the proceeds received from the transfer of treasury shares was NTD 56,286 thousand. Also, on the share delivery date for employees, a capital reserve of NTD 65,281 thousand was recognized for the transaction of treasury stock. Please refer to Note 25 for details.

The Company transferred the treasury shares to employees in June 2025. The transferred treasury shares totaled 2,730 thousand shares at a cost of NTD 44,035 thousand. The record date for employee subscription was on May 5 2025, and June 30, 2025 was the share delivery date for employees. On the grant date, the Company has recognized the remuneration cost to employees for NTD 55,692 thousand, and the proceeds received from the transfer of treasury shares was NTD 43,903 thousand. Also, on the share delivery date for employees, a capital reserve of NTD 55,560 thousand was recognized for the transaction of treasury stock. Please refer to Note 25 for details.

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.

XXI. Revenue

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Customer contract revenues				
Merchandise sales revenues	NT$2,800,269	NT$2,383,101	NT$5,239,099	NT$4,382,541

Contract balance

	June 30, 2025	December 31, 2024	June 30, 2024	January 1, 2024
Accounts receivable (Note 9)	NT$ 3,837,535	NT$ 4,014,508	NT$ 3,508,642	NT$ 3,302,151
Contract liabilities - current				
Sale of goods	NT$ 842	NT$ 1,092	NT$ 3,642	NT$ 6,674

XXII. Net Profits Before Tax

(i). Interest incomes

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Bank deposits	NT$ 16,948	NT$ 20,818	NT$ 30,999	$ 34,794
Imputed interest of deposits	20	11	37	21
	NT$ 16,968	NT$ 20,829	NT$ 31,036	NT$ 34,815

(ii). Other incomes

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Lease incomes				
Rental incomes from operating lease				
- Rental incomes from dormitory and parking lot	NT$ 259	NT$ 260	NT$ 500	NT$ 570
- Rental incomes from housing	15,930	16,306	32,548	32,320
	16,189	16,566	33,048	32,890
Government subsidy incomes	13	1,038	419	2,157
Others	2,622	2,896	3,972	4,306
	NT$ 18,824	NT$ 20,500	NT$ 37,439	NT$ 39,353

(iii). Other incomes (expenses)

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Gain (loss) on financial assets and financial liabilities (Note 7)				
Financial assets mandatorily measured at fair value through profit or loss				
－Realized	(NT$ 5,098)	(NT$ 5,539)	(NT$ 23,022)	(NT$ 736)
－Unrealized	5,223	7,233	28,741	(4,586)
	125	1,694	5,719	(5,322)
Net foreign exchange gain (loss)	(5,993)	11,594	(34)	25,138
Gain on disposal of property, plant and equipment	1,754	2,328	3,387	2,652
Others	(852)	(706)	(946)	(726)
	(NT$ 4,966)	NT$ 14,910	NT$ 8,126	NT$ 21,742

(iv). Financial costs

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Interest on bank borrowings	NT$ 20,203	NT$ 18,806	NT$ 41,640	NT$ 33,579
Imputed interest on deposits	-	-	72	67
Interest on lease liabilities	45	21	79	42
	NT$ 20,248	NT$ 18,827	NT$ 41,791	NT$ 33,688

There was no interest capitalization in 2025 and during January 1 to June 30, 2024.

(v). Depreciation and amortization

	April 1, 2025 to June 30	April 1, 2024 to June 30	January 1, 2025 to June 30	January 1, 2024 to June 30
Depreciation expense is summarized by function				
Operating costs	NT$ 71,291	NT$ 76,544	NT$ 146,380	NT$ 152,162
Operating expenses	10,539	7,727	20,507	14,510
	NT$ 81,830	NT$ 84,271	NT$ 166,887	NT$ 166,672

(vi). Employee benefit expenses

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Post-employment benefits				
Defined contribution plans	NT$ 1,638	NT$ 1,605	NT$ 3,177	NT$ 3,338
Defined benefit plan (Note 19)	(103)	(63)	(207)	(126)
	1,535	1,542	2,970	3,212
Share-based payment				
Equity settled	NT$ 55,692	NT$ 65,450	NT$ 55,692	NT$ 65,450
Other employee benefits	492,934	433,674	974,815	837,069
Total employee benefit expenses	NT$ 550,161	NT$ 500,666	NT$ 1,033,477	NT$ 905,731
Summarized by function				
Operating costs	NT$ 378,363	NT$ 349,142	NT$ 728,630	NT$ 644,414
Operating expenses	171,798	151,524	304,847	261,317
	NT$ 550,161	NT$ 500,666	NT$ 1,033,477	NT$ 905,731

(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 six months ended June 30, 2025 and 2024 are as follows:

Estimated percentage

	January 1 to June 30, 2025	January 1 to June 30, 2024
Remuneration to employees	1.08%	2.30%
Remuneration to directors	0.48%	1.42%

Amount

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Remuneration to employees	NT$ 500	NT$ -	NT$ 4,500	NT$ 6,500
Remuneration to directors	NT$ -	NT$ 2,000	NT$ 2,000	NT$ 4,000

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.

The remuneration to employees and directors for the years ended 2024 and 2023 were resolved by the Board of Directors on March 7, 2025 and March 11, 2024, respectively, as follows:

Amount

	2024	2023
	Cash	Cash
Remuneration to employees	NT$10,000	NT$10,146
Remuneration to directors	10,000	8,000

There was no difference between the actual amount of employees' and directors' and supervisors' remuneration paid for 2024 and 2023 and the amount recognized in the consolidated financial statements in 2024 and 2023.

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)

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Total foreign currency exchange gains	NT$261,603	NT$ 59,088	NT$ 308,791	NT$ 73,142
Total foreign currency exchange (losses)	(267,596)	(47,494)	(308,825)	(48,004)
Net gains (losses)	(NT$ 5,993)	NT$ 11,594	(NT$ 34)	NT$ 25,138

XXIII. Income Tax

(i). Income tax recognized in profit or loss

The major components of income tax expense are as follows:

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Income tax for the period				
Incurred in the current period	NT$ 43,353	NT$ 33,725	NT$ 69,941	NT$ 56,321
Imposition on undistributed earnings	7,383	-	7,383	-
Prior year adjustment	(115)	(3,143)	(115)	(3,143)
	50,621	30,582	77,209	53,178
Deferred tax				
Incurred in the current period	7,135	(946)	15,517	(7,427)
Income tax expenses recognized in profit or loss	NT$ 57,756	NT$ 29,636	NT$ 92,726	NT$ 45,751

(ii). Approval of Income Tax Returns

The Company's income tax returns have been assessed by the tax authorities up to 2022, but not yet for 2023 and 2024.

XXIV. Earnings per Share

Unit: NTD per share

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Earnings per share				
From continuing operations	NT$ 0.68	NT$ 0.60	NT$ 1.26	NT$ 0.90
Diluted earnings per share				
From continuing operations	NT$ 0.68	NT$ 0.60	NT$ 1.26	NT$ 0.90

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

Net profits for the period

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Net profits used to calculate basic earnings per share	NT$ 206,709	NT$ 180,575	NT$ 381,834	NT$ 271,438
Net profits used to calculate diluted earnings per share	NT$ 206,709	NT$ 180,575	NT$ 381,834	NT$ 271,438

Number of shares

Unit: thousand shares

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Weighted-average number of shares of common stock used to calculate basic earnings per share	303,572	300,457	303,572	300,265
Impact of potential common stock with dilutive effect:				
Remuneration to employees	111	184	201	301
Weighted-average number of shares of common stock used to calculate diluted earnings per share	303,683	300,641	303,773	300,566

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.

XXV. Share-based Payment Agreement

Transfer of treasury stock of the parent company to employees

The Board of Directors of Ichia Technologies Inc. resolved to transfer 2,730 thousand shares of the treasury shares to employees on May 5, 2025. The treasury stock warrants transferred to employees were completed on June 30, 2025, at a price of NTD 16.13 to the current employees of Ichia Technologies Inc., Ichia Suzhou, Ichia Rubber Industry (M) Sdn. Bhd., and Zhongshan Ichia.

Information on employee share options on treasury stock is as follows:

	January 1 to June 30, 2025	
Employee share options on treasury stock	Unit (thousand)	Weighted average exercise price (NTD)
Outstanding shares at the beginning of the period	NT$ -	NT$ -
Issued in current period	2,730	16.13
Execution in current period	(2,730)	16.13
Outstanding shares at the end of the period	NT$ -	
Weighted average fair value of employee stock options of treasury stock granted in current period (NTD)	NT$ 20.4	

	April 11, 2025
Grant-date stock price	NTD 36.5
Exercise price	NTD 16.13
Expected volatility	44.66%
Duration of existence	0.12 years
Expected dividend yield	-
Risk-free interest rate	1.35%

The Board of Directors of Ichia Technologies Inc. resolved to transfer 3,500 thousand shares of the treasury shares to employees on April 11, 2024. The treasury stock warrants transferred to employees were completed on June 20, 2024, at a price of NTD 16.13 to the current employees of Ichia Technologies Inc., Ichia Suzhou, Ichia Rubber Industry (M) Sdn. Bhd., and Zhongshan Ichia.

Information on employee share options on treasury stock is as follows:

Employee share options on treasury stock	January 1 to June 30, 2024 Unit (thousand)	Weighted average exercise price (NTD)
Outstanding shares at the beginning of the period	NT$ -	NT$ -
Issued in current period	3,500	16.13
Execution in current period	(3,500)	16.13
Outstanding shares at the end of the period	NT$ -	
Weighted average fair value of employee stock options of treasury stock granted in current period (NTD)	NT$ 18.70	

	April 11, 2024
Grant-date stock price	NTD 34.80
Exercise price	NTD 16.13
Expected volatility	25.03%
Duration of existence	0.14 years
Expected dividend yield	-
Risk-free interest rate	1.24%

For the six months ended June 30, 2025 and 2024, the consolidated Company recognized the compensation cost due to the employee stock option plan of NTD 55,692 thousand and NTD 65,450 thousand, respectively.

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

December 31, 2024

	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through profit or loss				
Fund beneficiary certificates	NT$ 40,107	NT$ -	NT$ -	NT$ 40,107
Financial liabilities at fair value through profit or loss				
Derivatives	NT$ -	NT$ 29,064	NT$ -	NT$ 29,064

June 30, 2024

	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through profit or loss				
Fund beneficiary certificates	NT$ 40,101	NT$ -	NT$ -	NT$ 40,101
Derivatives	-	595	-	595
	NT$ 40,101	NT$ 595	NT$ -	NT$ 40,696
Financial liabilities at fair value through profit or loss				
Derivatives	NT$ -	NT$ 454	NT$ -	NT$ 454

There were no transfers between Level 1 and Level 2 fair value measurements in 2025 and during January 1 to June 30, 2024.

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.

(iii). Types of financial instruments

	June 30, 2025	December 31, 2024	June 30, 2024
Financial asset			
Measured at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss	NT$ -	NT$ 40,107	NT$ 40,696
Financial assets at amortized cost (Note 1)	7,203,664	7,306,183	7,172,098
Financial liabilities			
Measured at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss	-	29,064	454
Measured at amortized cost (Note 2)	6,317,328	5,490,251	4,988,139

Note 1: The balance includes financial assets measured at amortized cost, such as cash and cash equivalents, accounts receivable and refundable deposits.

Note 2: The balance includes financial liabilities measured at amortized cost, including short-term borrowings, accounts payable, other payables (excluding employee benefits payable), deposits received, long-term borrowings due within one year or operating cycle, long-term borrowings, and long-terms 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 33.

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 June 30, 2025	January 1 to June 30, 2024
Profit (loss)	NT$16,923	NT$12,108

(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:

	June 30, 2025	December 31, 2024	June 30, 2024
Fair value interest rate risk			
- Financial assets	NT$1,608,044	NT$1,975,824	NT$1,929,563
- Financial liabilities	1,956,227	2,108,844	1,994,752
Cash flow interest rate risk			
- Financial assets	1,590,196	1,145,453	1,614,246
- Financial liabilities	1,499,960	899,801	488,764

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 floating rate liabilities, 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 0.25% 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 0.25%, with all other variables remain unchanged, the consolidated company's net income before tax for the six months ended June 30, 2025 and 2024 would have decreased/increased by NTD 113 thousand and NTD 1,407 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 six months ended June 30, 2024 would have increased/decreased by NTD 4,010 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 June 30, 2025, December 31, 2024, and June 30, 2024, the percentage of total accounts receivable from said customers was 70%, 67%, 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. See (2) below for a description of the Consolidated Company’s unused financing facilities as of June 30, 2025 and 2024.

(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.

June 30, 2025

	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
Non-derivative financial liabilities					
Accounts payable	NT$2,121,936	NT$ -	NT$ -	NT$ -	NT$2,121,936
Other payables	713,908	-	-	-	713,908
Borrowings	1,966,960	683,841	507,656	308,463	3,466,920
Lease liabilities	3,384	2,592	1,353	-	7,329
	NT$4,806,188	NT$ 686,433	NT$ 509,009	NT$ 308,463	NT$6,310,093

December 31, 2024

	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
Non-derivative financial liabilities					
Accounts payable	NT$2,342,831	NT$ -	NT$ -	NT$ -	NT$2,342,831
Other payables	96,929	-	-	-	96,929
Borrowings	2,135,636	294,675	230,756	374,370	3,035,437
Lease liabilities	101,288	594	50	-	101,932
	$ 4,676,684	$ 295,269	$ 230,806	$ 374,370	$ 5,577,129

June 30, 2024

	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
Non-derivative financial liabilities					
Accounts payable	NT$2,023,071	NT$ -	NT$ -	NT$ -	NT$2,023,071
Other payables	453,544	-	-	-	453,544
Borrowings	2,122,236	374,873	-	-	2,497,109
Lease liabilities	153,683	1,139	347	-	155,169
	NT$4,752,534	NT$ 376,012	NT$ 347	NT$ -	NT$5,128,893

(2). Financing facilities

	June 30, 2025	December 31, 2024	June 30, 2024
Unsecured bank borrowing facility (extendable by mutual consent)			
Financing facilities used	NT$2,756,227	NT$2,308,844	NT$2,194,752
Financing facilities unused	6,643,749	5,186,431	4,777,622
	NT$9,399,976	NT$7,495,275	NT$6,972,374
Secured bank borrowing facility (extendable by mutual consent)			
Financing facilities used	NT$ 700,000	NT$ 700,000	NT$ 288,803
Financing facilities unused	-	-	411,197
	NT$ 700,000	NT$ 700,000	NT$ 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

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Short-term employee benefits	NT$ 12,061	NT$ 6,234	NT$ 18,420	NT$ 13,996
Post-employment benefits	148	121	287	238
	NT$ 12,209	NT$ 6,355	NT$ 18,707	NT$ 14,234

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:

	June 30, 2025	December 31, 2024	June 30, 2024
Pledged time deposits (recorded as financial assets at amortized cost - noncurrent)	NT$ 3,187	NT$ 3,187	NT$ 3,187
Investment property	295,099	296,922	298,085
	NT$ 298,286	NT$ 300,109	NT$ 301,272

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 350,962 thousand. As of June 30, 2025, the Consolidated Company had paid NTD 225,347 thousand (recorded as prepayment for equipment) and the remaining NTD 125,615 thousand had not been paid.

(ii) As of June 30, 2025, 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 4,110,000 thousand and USD 7,500 thousand.

(iii) As of June 30, 2025, the Consolidated Company had received NTD 7,062 thousand in guarantee deposit notes for the purchase of equipment and construction.

XXXI. Significant Subsequent Events

On August 6, 2025, the Company's Board of Directors resolved to issue its third domestic unsecured convertible bonds.

XXXII. Other Important Disclosures: None.

XXXIII. 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:

June 30, 2025

	Foreign currency	Exchange rate	Carrying amount
Foreign currency assets			
Monetary items			
USD	NT$ 102,833	29.3 (USD : NTD)	NT$3,013,013
USD	105,591	7.1586 (USD : RMB)	3,093,816
			NT$6,106,829
Foreign currency liabilities			
Monetary items			
USD	104,194	29.3 (USD : NTD)	NT$3,052,870
USD	46,473	7.1586 (USD : RMB)	1,361,658
			NT$4,414,528

December 31, 2024

	Foreign currency	Exchange rate	Carrying amount
Foreign currency assets			
Monetary items			
USD	NT$ 96,558	32.785 (USD : NTD)	NT$3,165,656
USD	96,714	7.1884 (USD : RMB)	3,170,784
			NT$6,336,440
Foreign currency liabilities			
Monetary items			
USD	97,206	32.785 (USD : NTD)	NT$3,186,912
USD	52,144	7.1884 (USD : RMB)	1,709,537
			NT$4,896,449

June 30, 2024

	Foreign currency	Exchange rate	Carrying amount
Foreign currency assets			
Monetary items			
USD	NT$ 82,009	32.450 (USD : NTD)	NT$2,661,186
USD	81,272	7.1268 (USD : RMB)	2,637,266
			NT$5,298,452
Foreign currency liabilities			
Monetary items			
USD	79,421	32.450 (USD : NTD)	NT$2,577,203
USD	46,546	7.1268 (USD : RMB)	1,510,425
			NT$4,087,628

The Consolidated Company's foreign currency exchange gains and losses (realized and unrealized) were a loss of NTD 5,993 thousand, a gain of NTD 11,594 thousand, a loss of NTD 34 thousand, and a gain of NTD 25,138 thousand for the three months and six months ended June 30, 2025 and 2024, respectively. Since there are many foreign currency transactions and functional currencies for the entities of the Consolidated Company, it is impossible to disclose the foreign exchange gains and losses by each major currency.

XXXIV. Other Disclosures

(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)	None
4	The amount of purchase or sale with related parties is at least NTD 100 million or 20% of the paid-in capital.	Exhibit 2
5	Receivables from related parties amounting to at least NTD 100 million or 20% of the paid-in capital.	Exhibit 3
6	Others: Business relationships and significant transactions between the parent and subsidiaries and between subsidiaries and the amounts involved.	Exhibit 6
7	Information on Investees	Exhibit 4

(iii). 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 5
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 2
	(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

XXXV. 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 June 30, 2025

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			
1	BVI-ICHIA	ICHIA Technologies Hungary Limited Liability Company	Other receivables - related party	Yes	$ 57,135 (USD 1,950)	$ - (USD -)	$ - (USD -)	-	2	$ -	Operating turnover	$ -	None	$ -	$ 12,866,853 (Note 4)	$ 12,866,85 (Note 4)	
		Ichia Technologies Inc.	Other receivables - related party	Yes	506,890 (USD 17,300)	506,890 (USD 17,300)	448,290 (USD 15,300)	-	2	-	Operating turnover	-	None	-	12,866,853 (Note 4)	12,866,85 (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 (June 30, 2025), 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 (June 30, 2025), 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 (June 30, 2025) 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 (June 30, 2025), 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 (June 30, 2025), 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 (June 30, 2025) 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 USD spot exchange rate on June 30, 2025 was 29.3.)

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

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 June 30, 2025

Exhibit 2

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	$ 2,798,479	87	150 days from monthly cut-off day	-	-	($ 2,375,059)	(90)	
	Zhongshan Ichia	”	”	212,748	7	150 days from monthly cut-off day	-	-	(147,115)	(6)	

ICHIA TECHNOLOGIES INC. and subsidiaries

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

June 30, 2025

Exhibit 3

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 $ 2,375,059	2.37	$ -	—	$ 357,078	$ -
Zhongshan Ichia	Ichia Technologies Inc.	The same affiliate	Accounts receivable 147,115	2.35	-	—	35,604	-
BVI-ICHIA	Ichia Technologies Inc.	The same affiliate	Current accounts - receivables to related parties 448,290	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 June 30, 2025

Exhibit 4

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	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	$ 6,433,313	$ 301,643	$ 301,835	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	41,603	1,424	1,424	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	171,085	24,947	24,947	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	9,433	(1,311)	(1,311)	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.	1,298,510 (USD 40,000)	641,750 (USD 20,000)	-	100	1,155,594	(8,511)	(8,511)	Subsidiary
Ichia Holdings (B.V.I) Co., Ltd.	Ichia UK. Ltd.	P.O. Box 3152, Town, Tortola, British Virgin Islands	Various investment businesses	202,932 (USD 6,926)	144,332 (USD 4,926)	6,926	100	42,456 (USD 1,449)	9,200 (USD 314)	9,200 (USD 314)	Subsidiary, Note 2
	Ichia Holdings (H.K.) Co., Ltd.	Room 1004, National Health Centre, 151 Gloucester Road, Wanchai, Hong Kong	Various investment businesses	2,197,500 (USD 75,000)	2,197,500 (USD 75,000)	75,000	100	5,012,878 (USD 171,088)	234,840 (USD 8,015)	234,840 (USD 8,015)	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	202,932 (USD 6,926)	144,332 (USD 4,926)	-	100	42,426 (USD 1,448)	9,200 (USD 314)	9,200 (USD 314)	Subsidiary, Note 2

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

Note 2: On March 7, 2025, Ichia Holdings (BVI) Co., Ltd. resolved at its Board of Directors meeting to indirectly invest, through Ichia U.K. Ltd., in Ichia Technologies Hungary Limited Liability Company in the amount of USD 2,000 thousand.

ICHIA TECHNOLOGIES INC. and subsidiaries

Information on investment in Mainland China

January 1 to June 30, 2025

Exhibit 5

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	$ 2,549,100 (USD 87,000)	(ii) B	$ 2,549,100 (USD 87,000)	$ -	$ -	$ 2,549,100 (USD 87,000)	$ 240,377 (USD 8,204)	100	$ 234,927 (USD 8,018) (ii) B	$ 5,010,915 (USD 171,021)	$ -
ZHONGSHAN ICHIA	Rubber and plastic keypads	498,100 (USD 17,000)	(ii) A	498,100 (USD 17,000)	-	-	498,100 (USD 17,000)	33,021 (USD 1,127)	100	34,486 (USD 1,177) (ii) C	843,049 (USD 28,773)	-

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 3,047,200 (USD 104,000)	NTD 3,047,200 (USD 104,000)	NTD 3,619,849 (USD 123,544)

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 was 29.3 as of June 30, 2025)

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 June 30, 2025

Exhibit 6

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	$ 2,798,479	—	53
		”	1	Other receivables	11,968	—	-
		”	1	Accounts payable	2,375,059	—	19
		Zhongshan Ichia	1	Purchase	212,748	—	4
		”	1	Other receivables	137	—	-
		”	1	Accounts payable	147,115	—	1
		Ichia Rubber Industry (M) Sdn. Bhd.	1	Purchase	23,038	—	-
		”	1	Accounts receivable - others	447	—	-
		”	1	Accounts payable	16,122	—	-
		B.V.I.－ICHIA	1	Current accounts - payables to related parties	448,290	—	4
1	Ichia Suzhou	Ichia USA Inc.	3	Sale	3,220	—	-
		”	3	Accounts receivable	967	—	-
		Zhongshan Ichia	3	Sale	4,876	—	-
		”	3	Accounts receivable	3,504	—	-
		”	3	Purchase	3,220	—	-
		”	3	Accounts payable	1,273	—	-
		Ichia Rubber Industry (M) Sdn. Bhd.	3	Sale	29,204	—	1
		”	3	Accounts receivable	47,685	—	-
2	Zhongshan Ichia	Ichia Rubber Industry (M) Sdn. Bhd.	3	Sale	22	—	-
		”	3	Accounts receivable	21	—	-
		Ichia USA Inc.	3	Sale	1,875	—	-
		”	3	Accounts receivable	669	—	-

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.