

ICHIA TECHNOLOGIES INC. and subsidiaries

**Consolidated Financial Statements
and Independent Auditor's Review
Report.**
For the Third Quarter in 2025 and 2024

Address: No. 268, Huaya 2nd Rd., Guishan Dist.,
Taoyuan City
Telephone: (03)3973345

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Auditors' Review Report

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

Foreword

We have reviewed the accompanying consolidated balance sheet of Ichia Technologies Inc. and subsidiaries as of September 30, 2025 and 2024, and the related consolidated comprehensive income statements for the three months and nine months ended on September 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 six months then ended. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope

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

Basis for qualified conclusion

As mentioned in Note 11 to the consolidated financial statements, the financial statements of non-material subsidiaries for the same period included in the above consolidated financial statements have not been reviewed by CPAs, and their total assets as of September 30, 2025 and

2024 were NTD 3,147,859 thousand and NTD 1,906,000 thousand, respectively, accounting for 21.97% and 15.07% of the consolidated total assets; the total liabilities were NTD 207,176 thousand and NTD 315,451 thousand, respectively, accounting for 2.71% and 5.33% of the consolidated total liabilities, respectively; the total comprehensive income for the three months and nine months ended on September 30, 2025 and 2024 were NTD 166,671 thousand, NTD 53,922 thousand, NTD 122,189 thousand, and NTD 71,819 thousand, respectively, accounting for 27.57%, 28.59%, 81.08% and 9.37%.

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 September 30, 2025 and 2024 and consolidated financial performance and consolidated cash flow for the three months and nine months ended September 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

November 6, 2025

ICHIA TECHNOLOGIES INC. and subsidiaries
Consolidated Balance Sheet
September 30, 2025 and December 31, 2024, and September 30, 2024

Unit: NT\$ Thousand

Code	Assets	September 30, 2025		December 31, 2024		September 30, 2024	
		Amount	%	Amount	%	Amount	%
	Current asset						
1100	Cash and cash equivalents (Notes 6)	\$ 2,524,759	18	\$ 1,824,716	14	\$ 2,449,077	19
1110	Financial assets measured at fair value through profit or loss – current (Notes 7)	-	-	40,107	-	50,300	-
1136	Financial assets measured at amortized cost – current (Notes 8)	304,450	2	393,420	3	379,799	3
1170	Accounts receivable - net (Notes 9)	4,369,164	30	4,014,508	31	3,924,920	31
1220	Current income tax assets	3,429	-	-	-	-	-
130X	Inventory (Notes 10)	1,142,943	8	1,356,017	11	1,219,563	10
1470	Other current assets (Note 15)	299,208	2	290,396	2	209,530	2
11XX	Total current assets	<u>8,643,953</u>	<u>60</u>	<u>7,919,164</u>	<u>61</u>	<u>8,233,189</u>	<u>65</u>
	Noncurrent assets						
1535	Financial assets measured at amortized cost – non- current (Notes 8 and 29)	1,081,401	8	1,060,336	8	962,292	8
1600	Property, plant and equipment (Notes 12)	3,461,194	24	2,939,554	23	2,393,568	19
1755	Right-of-use assets (Notes 13)	290,284	2	295,579	2	306,000	2
1760	Investment property (Notes 14 and 29)	370,294	3	380,061	3	380,240	3
1840	Deferred tax assets	100,042	1	115,516	1	111,675	1
1915	Prepaid equipment (Note 30)	297,666	2	169,813	2	201,856	2
1975	Net defined benefit assets -non-current (Note 4)	27,929	-	27,619	-	24,563	-
1990	Other non-current assets (Note 15)	55,972	-	39,823	-	35,082	-
15XX	Total non-current assets	<u>5,684,782</u>	<u>40</u>	<u>5,028,301</u>	<u>39</u>	<u>4,415,276</u>	<u>35</u>
1XXX	Total assets	<u>\$ 14,328,735</u>	<u>100</u>	<u>\$ 12,947,465</u>	<u>100</u>	<u>\$ 12,648,465</u>	<u>100</u>
	Liabilities and equity						
	Current liabilities						
2100	Short-term loans (Notes 16)	\$ 2,528,759	18	\$ 2,108,844	16	\$ 2,343,130	19
2120	Financial liabilities measured at fair value through profit or loss – current (Note 7)	-	-	29,064	-	-	-
2130	Contract liabilities – current (Note 21)	881	-	1,092	-	4,234	-
2170	Accounts payable – non-related parties (Note 17)	2,398,416	17	2,342,831	18	2,142,722	17
2200	Other payables (Note 18)	349,465	2	372,894	3	334,903	3
2230	Current tax liabilities	19,106	-	67,724	1	59,178	-
2280	Lease liabilities - current (Notes 13)	2,730	-	101,256	1	106,450	1
2320	Long-term liabilities due within one year or one operating cycle (Note 16)	455,823	3	-	-	-	-
2399	Other current liabilities (Note 18)	22,094	-	8,763	-	5,182	-
21XX	Total current liabilities	<u>5,777,274</u>	<u>40</u>	<u>5,032,468</u>	<u>39</u>	<u>4,995,799</u>	<u>40</u>
	Non-current liabilities						
2541	Long-term loans (Notes 16)	1,843,901	13	700,000	5	700,000	5
2542	Long-term notes payable (Note 16)	-	-	199,801	2	199,696	2
2570	Deferred tax liabilities	6,208	-	7,661	-	5,453	-
2580	Lease liabilities - non-current (Notes 13)	3,183	-	635	-	780	-
2645	Guarantee deposits received	11,930	-	12,487	-	12,425	-
25XX	Total non-current liabilities	<u>1,865,222</u>	<u>13</u>	<u>920,584</u>	<u>7</u>	<u>918,354</u>	<u>7</u>
2XXX	Total liabilities	<u>7,642,496</u>	<u>53</u>	<u>5,953,052</u>	<u>46</u>	<u>5,914,153</u>	<u>47</u>
	Equity (Note 20)						
3100	Common stock	3,075,366	21	3,075,366	24	3,075,366	24
3200	Capital surplus	2,236,027	16	2,151,717	17	2,151,717	17
	Retained earnings						
3310	Legal reserve	761,993	6	690,572	5	690,572	5
3320	Special reserve	8,320	-	320,345	3	320,345	3
3350	Undistributed earnings	1,028,704	7	828,700	6	616,810	5
3300	Total retained earnings	1,799,017	13	1,839,617	14	1,627,727	13
3490	Other equities	(424,171)	(3)	(8,320)	-	(56,531)	-
3500	Treasury stock	-	-	(63,967)	(1)	(63,967)	(1)
3XXX	Total equity	<u>6,686,239</u>	<u>47</u>	<u>6,994,413</u>	<u>54</u>	<u>6,734,312</u>	<u>53</u>
	Total liabilities and equity	<u>\$ 14,328,735</u>	<u>100</u>	<u>\$ 12,947,465</u>	<u>100</u>	<u>\$ 12,648,465</u>	<u>100</u>

The attached notes are part of the consolidated financial statements.
(Please see the Review Report of Deloitte Touche Tohmatsu Limited on November 6, 2025)

Chairman: Huang Chiu Yung

Manager: Tseng Kung-Sheng

Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Comprehensive Income Statement

July 1 to September 30, 2025 and 2024, and January 1 to September 30, 2025 and 2024

Unit: NTD thousands; earnings per share: NTD dollar

Code		July 1 to September 30, 2025		July 1 to September 30, 2024		January 1 to September 30, 2025		January 1 to September 30 2024	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Sales revenue (Note 21)	\$ 2,885,043	100	\$ 2,632,854	100	\$ 8,124,142	100	\$ 7,015,395	100
5000	Operating cost (Note 10 and 22)	(2,346,805)	(81)	(2,120,774)	(81)	(6,595,117)	(81)	(5,796,623)	(83)
5900	Operating gross profits	538,238	19	512,080	19	1,529,025	19	1,218,772	17
	Operating expenses (Note 22)								
6100	Promotional expenses	76,084	3	56,555	2	217,396	3	170,383	2
6200	Administrative expenses	141,988	5	87,801	3	364,106	5	282,734	4
6300	R&D expenses	89,446	3	80,965	3	272,065	3	216,647	3
6450	Expected credit impairment loss	647	-	(3,675)	-	5,635	-	3,607	-
6000	Total operating expenses	308,165	11	221,646	8	859,202	11	673,371	9
6900	Operating income	230,073	8	290,434	11	669,823	8	545,401	8
	Non-operating incomes and expenses (Notes 22)								
7100	Interest incomes	15,096	-	19,061	1	46,132	1	53,876	-
7010	Other incomes	19,286	1	20,723	1	56,725	1	60,076	1
7020	Other gains and losses	(6,049)	-	(29,788)	(1)	2,077	-	(8,046)	-
7050	Financial costs	(23,749)	(1)	(21,263)	(1)	(65,540)	(1)	(54,951)	(1)
7000	Total non-operating incomes and expenses	4,584	-	(11,267)	-	39,394	1	50,955	-
7900	Net profits before tax	234,657	8	279,167	11	709,217	9	596,356	8
7950	Income tax expenses (Notes 23)	(49,946)	(2)	(48,288)	(2)	(142,672)	(2)	(94,039)	(1)
8200	Net profits for the period	184,711	6	230,879	9	566,545	7	502,317	7
	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	419,764	15	(42,253)	(2)	(415,851)	(5)	263,814	4
8300	Other comprehensive income for the period (net after tax)	419,764	15	(42,253)	(2)	(415,851)	(5)	263,814	4
8500	Total comprehensive income for the period	\$ 604,475	21	\$ 188,626	7	\$ 150,694	2	\$ 766,131	11
	Earnings per share (Note 24)								
9710	Basic	\$ 0.60		\$ 0.76		\$ 1.86		\$ 1.67	
9810	Diluted	\$ 0.60		\$ 0.76		\$ 1.86		\$ 1.67	

The attached notes are part of the consolidated financial statements.

(Please see the Review Report of Deloitte Touche Tohmatsu Limited on November 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 September 30, 2025 and 2024

Unit: NT\$ Thousand

		Common stock		Retained earnings			Other equity items		Treasury stock	Total equity
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	
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)	\$ 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 nine months ended September 30, 2024	-	-	-	-	-	502,317	-	-	502,317
D3	Other comprehensive income after tax for the nine months ended September 30, 2024	-	-	-	-	-	-	263,814	-	263,814
D5	Total comprehensive income for the nine months ended September 30, 2024	-	-	-	-	-	502,317	263,814	-	766,131
Z1	Balance as of September 30, 2024	307,536	\$ 3,075,366	\$ 2,151,717	\$ 690,572	\$ 320,345	\$ 616,810	(\$ 44,531)	(\$ 12,000)	\$ 6,734,312
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)	\$ 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	-	-	(192)	-	-	-	-	63,967	63,775
N1	Share-based payment	-	-	84,502	-	-	-	-	-	84,502
D1	Net income for the nine months ended September 30, 2025	-	-	-	-	-	566,545	-	-	566,545
D3	Other comprehensive income after tax for the nine months ended September 30, 2025	-	-	-	-	-	-	(415,851)	-	(415,851)
D5	Total comprehensive income for the nine months ended September 30, 2025	-	-	-	-	-	566,545	(415,851)	-	150,694
Z1	Balance as of September 30, 2025	307,536	\$ 3,075,366	\$ 2,236,027	\$ 761,993	\$ 8,320	\$ 1,028,704	(\$ 412,171)	(\$ 12,000)	\$ 6,686,239

The attached notes are part of the consolidated financial statements.

(Please see the Review Report of Deloitte Touche Tohmatsu Limited on November 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 September 30, 2025 and 2024

Unit: NT\$ Thousand

Code		January 1 to September 30, 2025	January 1 to September 30, 2024
	Cash flow from operating activities		
A10000	Net profits before tax for the period	\$ 709,217	\$ 596,356
A20010	Profit and loss items		
A20300	Expected credit impairment loss	5,635	3,607
A20100	Depreciation expense	249,566	250,576
A20400	Net gains on financial assets and liabilities measured at fair value through profit or loss	(5,719)	(6,403)
A20900	Financial costs	65,540	54,951
A21200	Interest incomes	(46,132)	(53,876)
A21900	Compensation cost of employee share options	84,502	65,450
A23700	Inventory devaluation loss (reversal gain)	(5,750)	20,845
A22500	Gain on disposal of property, plant and equipment	(5,302)	(3,605)
A30000	Net changes in operating assets and liabilities		
A31150	Accounts receivable	(359,118)	(626,768)
A31200	Inventories	229,803	(152,025)
A31240	Other current assets	(2,039)	(34,352)
A31990	Other operating assets	(310)	(189)
A32150	Accounts payable	55,585	235,436
A32125	Contract liabilities	(211)	(2,440)
A32180	Other payables	(7,433)	349
A32230	Other current liabilities	13,331	(6,757)
A33000	Cash generated from operations	981,165	341,155
A33100	Interest received	39,359	17,076
A33300	Interest paid	(81,812)	(43,892)
A33500	Income tax paid	(180,698)	(98,576)
AAAA	Net cash inflow from operating activities	758,014	215,763
	Cash flows from investment activities		
B00040	Acquisition of financial assets measured at amortized cost	(90,761)	(747,197)
B00050	Disposal of financial assets measured at amortized cost	81,766	29,422
B00100	Acquisition of financial assets measured at fair value through profit and loss	-	(100,000)

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Code		January 1 to September 30, 2025	January 1 to September 30, 2024
B00200	Disposal of financial assets measured at fair value through profit or loss	\$ 19,149	\$ 100,641
B02700	Purchase of property, plants, and equipment	(677,523)	(57,071)
B02800	Disposal of property, plant, and equipment	23,568	46,508
B03700	Increase in refundable deposit	(10,122)	(943)
B03800	Decrease in refundable deposit	1,295	159
B05350	Acquisition of right-of-use assets	-	(82,997)
B06800	Decrease (increase) in other non-current assets	(6,997)	4,049
B07100	Increase in prepayments for equipment	(309,744)	(232,283)
BBBB	Net cash outflow from investment	(969,369)	(1,039,712)
Cash flow from financing activities			
C00100	Increase in short-term loans	7,595,688	7,162,393
C00200	Decrease in short-term loans	(7,105,617)	(5,723,548)
C01600	Borrowing of long-term loans	1,400,000	700,000
C01700	Repayment of long-term loans	-	(503,083)
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	639	1,143
C03100	Refund of guarantee deposits received	(694)	(355)
C04020	Repayment of principal for lease liabilities	(104,634)	(1,971)
C04500	Distribution of cash dividends	(607,145)	(360,087)
C04900	Payment of treasury stock trading costs	(192)	(169)
C05000	Transfer of treasury stock to employees	63,967	56,455
CCCC	Net cash inflow from financing activities	1,242,211	1,330,979
DDDD	Effect of changes in the exchange rate on cash and cash equivalents	(330,813)	139,752
EEEE	Net increase in cash and cash equivalents	700,043	646,782
E00100	Opening balance of cash and cash equivalents	1,824,716	1,802,295
E00200	Closing balance of cash and cash equivalents	\$ 2,524,759	\$ 2,449,077

The attached notes are part of the consolidated financial statements.

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

Chairman: Huang Chiu Yung

Manager: Tseng Kung-Sheng

Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC. and subsidiaries
Notes to the Consolidated Financial Statements
January 1 to September 30, 2025 and 2024
(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 November 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

<u>The new/amended/revised standards or interpretations</u>	<u>Effective date of IASB publication</u>
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
IFRS 17 "Insurance Contracts" (including the 2020 and 2021 amendments)	January 1, 2023

The Consolidated Company will continue to evaluate the effect of the amendments 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.

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

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

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

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

IFRS 18 "Presentation and Disclosure in Financial Statements"

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

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

	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand and revolving funds	NT\$ 109	NT\$ 70	NT\$ 79
Bank checking accounts and demand deposits	1,818,206	1,145,453	1,885,728
Cash equivalents (investments with an original maturity of less than 3 months)			
Bank acceptance bills	179,297	157,125	132,107
Bank time deposits	527,147	522,068	431,163
	NT\$ <u>2,524,759</u>	NT\$ <u>1,824,716</u>	NT\$ <u>2,449,077</u>

VII. Financial Instruments at Fair Value Through Profit or Loss

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Financial assets - current</u>			
Mandatorily measured at fair value through profit or loss			
Derivatives (not designated for hedging)			
- Forward foreign exchange contracts (1)	NT\$ -	NT\$ -	NT\$ 10,267
Non-derivative financial assets			
- Fund beneficiary certificates	-	40,107	40,033
	NT\$ <u>-</u>	NT\$ <u>40,107</u>	NT\$ <u>50,300</u>

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Financial liabilities - current</u>			
Mandatorily measured at fair value through profit or loss			
Derivatives (not designated for hedging)			
- Forward foreign exchange contracts (1)	NT\$ <u> -</u>	NT\$ <u> 29,064 </u>	NT\$ <u> -</u>

- (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	RMB35,010/USD5,000
Sale of forward foreign exchange	RMB to USD	September 25, 2024 to February 14, 2025	RMB34,670/USD5,000
Sale of forward foreign exchange	RMB to USD	September 30, 2024 to March 13, 2025	RMB34,662/USD5,000
Sale of forward foreign exchange	RMB to USD	October 8, 2024 to April 14, 2025	RMB34,702/USD5,000
Sale of forward foreign exchange	RMB to USD	September 30, 2024 to January 15, 2025	RMB6,956/USD1,000
Sale of forward foreign exchange	RMB to USD	October 8, 2024 to February 17, 2025	RMB6,977/USD1,000
Sale of forward foreign exchange	RMB to USD	October 8, 2024 to March 14, 2025	RMB6,962/USD1,000

September 30, 2024

	Currency	Expiration Date	Contract Amount (Thousands)
Sale of forward foreign exchange	RMB to USD	July 18, 2024 to October 17, 2024	RMB 35,940/USD 5,000
Sale of forward foreign exchange	RMB to USD	August 30, 2024 to November 18, 2024	RMB 35,208/USD 5,000
Sale of forward foreign exchange	RMB to USD	September 5, 2024 to December 12, 2024	RMB 35,150/USD 5,000
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	September 6, 2024 to October 15, 2024	RMB 7,056/USD 1,000
Sale of forward foreign exchange	RMB to USD	September 6, 2024 to November 15, 2024	RMB 7,034/USD 1,000
Sale of forward foreign exchange	RMB to USD	September 6, 2024 to December 16, 2024	RMB 7,013/USD 1,000
Sale of forward foreign exchange	RMB to USD	September 30, 2024 to January 15, 2025	RMB 6,956/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

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Time deposits with original maturity of more than 3 months (1)	NT\$ <u>304,450</u>	NT\$ <u>393,420</u>	NT\$ <u>379,799</u>
<u>Non-current</u>			
Time deposits with original maturity of more than 1 year (1)	NT\$ 985,483	NT\$ 957,772	NT\$ 948,495
Pledge of time deposits (2)	3,187	3,187	3,187
Restricted foreign exchange deposits with offshore funds (3)	<u>92,731</u>	<u>99,377</u>	<u>10,610</u>
	NT\$ <u>1,081,401</u>	NT\$ <u>1,060,336</u>	NT\$ <u>962,292</u>

- (i) As of September 30, 2025, December 31, 2024, and September 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 September 30, 2025, December 31, 2024, and September 30, 2024, the interest rates for pledged time deposits were 1.71%, 1.71%, and 1.71%, 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

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Accounts receivable</u>			
Measured at amortized cost			
Total carrying amount	NT\$4,377,583	NT\$4,018,307	NT\$3,928,806
Less: Allowance for loss	(8,419)	(3,799)	(3,886)
	<u>NT\$4,369,164</u>	<u>NT\$4,014,508</u>	<u>NT\$3,924,920</u>
 <u>Overdue receivables</u>			
Measured at amortized cost			
Total carrying amount	NT\$ 60,222	NT\$ 65,246	NT\$ 66,048
Less: Allowance for loss	(60,222)	(65,246)	(66,048)
	<u>NT\$ -</u>	<u>NT\$ -</u>	<u>NT\$ -</u>

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

September 30, 2025

	Not overdue	Overdue 1 to 180 days	Overdue 181 to 365 days	Total
Expected credit loss rate	0%	1.24%	19.93%	-
Total carrying amount	NT\$4,167,950	NT\$ 178,504	NT\$ 31,129	NT\$4,377,583
Allowance for loss (Expected credit losses over the duration)	-	(2,216)	(6,203)	(8,419)
Amortized cost	NT\$4,167,950	NT\$ 176,288	NT\$ 24,926	NT\$4,369,164

December 31, 2024

	Not overdue	Overdue 1 to 180 days	Overdue 181 to 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

September 30, 2024

	Not overdue	Overdue 1 to 180 days	Overdue 181 to 365 days	Total
Expected credit loss rate	0%	1.51%	20.07%	-
Total carrying amount	NT\$3,771,762	NT\$ 148,937	NT\$ 8,107	NT\$3,928,806
Allowance for loss (Expected credit losses over the duration)	-	(2,259)	(1,627)	(3,886)
Amortized cost	NT\$3,771,762	NT\$ 146,678	NT\$ 6,480	NT\$3,924,920

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

	January 1 to September 30, 2025	January 1 to September 30, 2024
Balance - beginning of the period	NT\$ 3,799	NT\$ 4,424
Add: Provision for impairment loss for the current period	5,635	7,665
Less: Actual write off for the current period	(878)	(3)
Less: Transfer-out due to reclassification for the current period	(24)	(8,250)
Foreign currency translation difference	(<u>113</u>)	<u>50</u>
Balance at the end of the period	NT\$ <u>8,419</u>	NT\$ <u>3,886</u>

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

	January 1 to September 30, 2025	January 1 to September 30, 2024
Balance - beginning of the period	NT\$65,246	NT\$61,514
Add: Transfer-in due to reclassification in the current period	24	8,250
Less: Actual write off for the current period	(3,988)	-
Less: Impairment loss reversed in current period	-	(4,058)
Foreign currency translation difference	(<u>1,060</u>)	<u>342</u>
Balance at the end of the period	NT\$ <u>60,222</u>	NT\$ <u>66,048</u>

X. Inventory

	September 30, 2025	December 31, 2024	September 30, 2024
Finished good	NT\$ 358,087	NT\$ 433,501	NT\$ 279,277
Semi-finished goods	47,660	58,849	46,003
Work in progress	275,541	248,673	243,338
Raw materials and supplies	413,120	517,034	569,255
In-transit	<u>48,535</u>	<u>97,960</u>	<u>81,690</u>
	NT\$ <u>1,142,943</u>	NT\$ <u>1,356,017</u>	NT\$ <u>1,219,563</u>

The nature of cost of goods sold is as follows:

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Cost of inventories sold	NT\$2,357,347	NT\$2,133,012	NT\$6,656,909	NT\$5,820,233
Inventory devaluation and obsolescence loss (gain from price recovery) (I)	9,486	2,130	(5,750)	20,845
Others	(20,028)	(14,368)	(56,042)	(44,455)
	NT\$2,346,805	NT\$2,120,774	NT\$6,595,117	NT\$5,796,623

- (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:

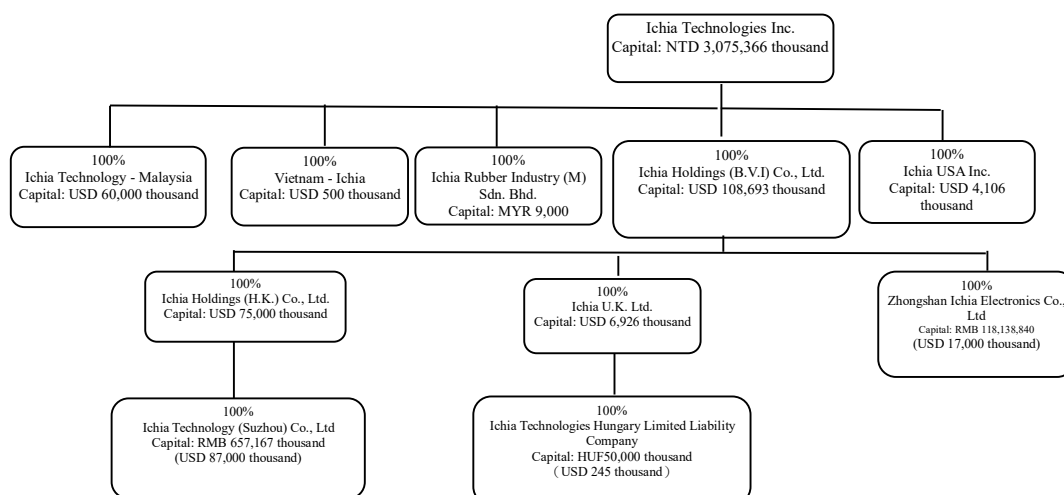
Investor	Subsidiary name	Business nature	Shareholding percentage			Description
			September 30, 2025	December 31, 2024	September 30, 2024	
Ichia Technologies Inc.	Ichia USA Inc. (hereafter referred to as Ichia USA).	Manufacturing, processing and trading of various electronic components and materials	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 Snd.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

Investor	Subsidiary name	Business nature	Shareholding percentage			Description
			September 30, 2025	December 31, 2024	September 30, 2024	
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 September 30, 2025, the Company's investment relationships and shareholdings with its investees over which it has control are shown as below:



2. Ichia Technologies Hungary Limited Liability Company reduced capital to offset losses of HUF 960,000 thousand in September 2025, totaling 960,000 thousand shares. Capital after reduction: HUF50,000 thousand

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
<u>Cost</u>						
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	-	45,337	596	10,306	621,284	677,523
Disposal	-	(29,262)	(214,408)	(46,732)	(10,506)	(300,908)
Reclassification	-	-	132,561	49,330	-	181,891
Net exchange differences	(633)	(90,799)	(188,532)	(49,943)	23,530	(306,377)
Balance as of September 30, 2025	NT\$ 296,797	NT\$2,338,490	NT\$3,207,568	NT\$1,069,770	NT\$1,159,818	NT\$8,072,443
<u>Accumulated depreciation</u>						
Balance as of January 1, 2025	NT\$ -	NT\$1,647,456	NT\$2,335,253	NT\$ 898,051	NT\$ -	NT\$4,880,760
Disposal	-	(27,638)	(204,810)	(46,186)	-	(278,634)
Depreciation expense	-	51,036	145,220	44,169	-	240,425
Benefit from government subsidies	-	-	(4,646)	-	-	(4,646)
Net exchange differences	-	(61,905)	(122,829)	(41,922)	-	(226,656)
Balance as of September 30, 2025	NT\$ -	NT\$1,608,949	NT\$2,148,188	NT\$ 854,112	NT\$ -	NT\$4,611,249
Net as of September 30, 2025	NT\$ 296,797	NT\$ 729,541	NT\$1,059,380	NT\$ 215,658	NT\$1,159,818	NT\$3,461,194
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
<u>Cost</u>						
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	-	48,740	1,123	7,208	-	57,071
Disposal	-	(42,513)	(177,480)	(30,590)	-	(250,583)
Reclassification	-	915	108,247	40,961	-	150,123
Net exchange differences	256	92,702	120,959	32,928	-	246,845
Balance as of September 30, 2024	NT\$ 297,123	NT\$2,396,734	NT\$3,448,616	NT\$1,107,589	NT\$ -	NT\$7,250,062
<u>Accumulated depreciation</u>						
Balance as of January 1, 2024	NT\$ -	NT\$1,559,311	NT\$2,258,575	NT\$ 871,663	NT\$ -	NT\$4,689,549
Disposal	-	(42,512)	(162,204)	(30,458)	-	(235,174)
Depreciation expense	-	57,778	146,394	39,111	-	243,283
Benefit from government subsidies	-	-	(4,369)	-	-	(4,369)
Net exchange differences	-	59,984	75,894	27,327	-	163,205
Balance as of September 30, 2024	NT\$ -	NT\$1,634,561	NT\$2,314,290	NT\$ 907,643	NT\$ -	NT\$4,856,494
Net as of September 30, 2024	NT\$ 297,123	NT\$ 762,173	NT\$1,134,326	NT\$ 199,946	NT\$ -	NT\$2,393,568

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 September 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.

	September 30, 2025	December 31, 2024	September 30, 2024
Carrying amount of right-of-use assets			
Land	NT\$ 284,424	NT\$ 292,788	NT\$ 302,534
Transportation equipment	<u>5,860</u>	<u>2,791</u>	<u>3,466</u>
	NT\$ <u>290,284</u>	NT\$ <u>295,579</u>	NT\$ <u>306,000</u>
	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025
Addition of right-of-use assets.			
Land	NT\$ -	NT\$ -	NT\$ -
Transportation equipment	<u>-</u>	<u>-</u>	<u>6,496</u>
	NT\$ <u>-</u>	NT\$ <u>-</u>	NT\$ <u>6,496</u>
	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025
Depreciation expense of right-of-use assets			
Land	NT\$ 1,811	NT\$ 1,917	NT\$ 5,592
Transportation equipment	<u>1,217</u>	<u>675</u>	<u>3,427</u>
	NT\$ <u>3,028</u>	NT\$ <u>2,592</u>	NT\$ <u>9,019</u>

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 nine months ended September 30, 2025 and 2024.

(ii) Lease liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
Carry amount of lease liabilities			
Current	NT\$ <u>2,730</u>	NT\$ <u>101,256</u>	NT\$ <u>106,450</u>
Non-current	NT\$ <u>3,183</u>	NT\$ <u>635</u>	NT\$ <u>780</u>

The discount rate range for lease liabilities is as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Transportation equipment	2.182%~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

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Short-term lease expenses	NT\$ <u>957</u>	NT\$ <u>837</u>	NT\$ <u>2,754</u>	NT\$ <u>2,656</u>
Low-value asset lease expenses	NT\$ <u>485</u>	NT\$ <u>155</u>	NT\$ <u>917</u>	NT\$ <u>466</u>
Total cash (outflow) from leases			(NT\$ <u>108,423</u>)	(NT\$ <u>5,153</u>)

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

XIV. Investment Properties

	<u>Completed investment properties</u>
<u>Cost</u>	
Balance as of January 1, 2025	NT\$ 528,327
Net exchange differences	(<u>9,152</u>)
Balance as of September 30, 2025	NT\$ <u>519,175</u>
<u>Accumulated depreciation and impairment</u>	
Balance as of January 1, 2025	NT\$ 148,266
Depreciation expense	4,768
Net exchange differences	(<u>4,153</u>)
Balance as of September 30, 2025	NT\$ <u>148,881</u>
Net as of September 30, 2025	NT\$ <u>370,294</u>
Net amount at December 31, 2024 and January 1, 2025	NT\$ <u>380,061</u>
<u>Cost</u>	
Balance as of January 1, 2024	NT\$520,249
Net exchange differences	<u>6,014</u>
Balance as of September 30, 2024	NT\$ <u>526,263</u>
<u>Accumulated depreciation and impairment</u>	
Balance as of January 1, 2024	(NT\$138,675)
Depreciation expense	(4,749)
Net exchange differences	(<u>2,599</u>)
Balance as of September 30, 2024	(NT\$ <u>146,023</u>)
Net as of September 30, 2024	NT\$ <u>380,240</u>

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 September 30, 2025 and 2024. This fair value has not been valued 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

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Tax overpaid retained	NT\$ 52,030	NT\$ 79,687	NT\$ 38,448
Prepaid expenses	86,373	73,311	75,215
Prepayments for goods	33,188	40,990	20,160
Business tax refund receivable	5,195	4,622	5,519
Non-operating receivables	67,552	60,779	46,473
Temporary payments	27,619	5,984	13,796
Payment for others	11,448	162	397
Others	15,803	24,861	9,522
	NT\$ <u>299,208</u>	NT\$ <u>290,396</u>	NT\$ <u>209,530</u>
<u>Non-current</u>			
Refundable deposits	NT\$ 22,355	NT\$ 13,203	NT\$ 13,112
Long-term prepaid expenses	33,617	26,620	21,970
	NT\$ <u>55,972</u>	NT\$ <u>39,823</u>	NT\$ <u>35,082</u>

XVI. Borrowings

(i) Short-term borrowings

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Unsecured borrowings</u>			
Credit facility borrowings	NT\$ <u>2,528,759</u>	NT\$ <u>2,108,844</u>	NT\$ <u>2,343,130</u>

The interest rates of bank borrowings on September 30, 2025, December 31, 2024 and September 30, 2024 were 1.58% to 3.92%, 1.8% to 5.56%, and 1.76% to 5.56%, respectively.

(ii) Long-term borrowings

	September 30, 2025	December 31, 2024	September 30, 2024
Secured borrowings (Note 29)			
Bank borrowings (1)	NT\$ 700,000	NT\$ 700,000	NT\$ 700,000
<u>Unsecured borrowings</u>			
Bank borrowings	1,400,000	-	-
Less: Classified as due within 1 year	(<u>256,099</u>)	-	-
Long-term borrowings	NT\$ <u>1,843,901</u>	NT\$ <u>700,000</u>	NT\$ <u>700,000</u>

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

The secured and unsecured borrowings of the Consolidated Company include:

		Maturity date	Major terms and conditions	Effective interest rate	September 30, 2025	December 31, 2024	September 30, 2024
Floating borrowings:	rate	July 2, 2029	Chang Hwa Commercial Bank, Ltd. The borrowing amount is \$700,000 thousand to finance the medium-term operating turnover with an interest rate equal to one-year floating rate of postal savings plus 0.2%. The borrowing period is from July 2, 2024 to July 2, 2029, with monthly interest deductions. Repayment is made on the 13th day of each month, starting from July 13, 2026, in 36 equal installments of principal and interest.	1.89%	700,000	700,000	700,000
		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 \$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	-	-

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Maturity date		Major terms and conditions	Effective interest rate	September 30, 2025	December 31, 2024	September 30, 2024
August 18, 2028	FAR	EASTERN INTERNATIONAL BANK The borrowing amount is \$100,000 thousand to finance the medium-term operating turnover. The interest rate is based on the Far Eastern International Bank's monthly index rate for time deposits plus +0.85%. The borrowing period is from August 18, 2025 to August 18, 2028, with monthly interest deductions. Repayment is made on the 18th day of each month, starting from August 18, 2026, in 24 equal installments of principal and interest.	2.14%	\$ 100,000	\$ -	\$ -
August 18, 2028	FAR	EASTERN INTERNATIONAL BANK The borrowing amount is \$200,000 thousand to finance the medium-term operating turnover. The interest rate is based on the Far Eastern International Bank's monthly index rate for time deposits plus +0.85%. The borrowing period is from August 18, 2025 to August 18, 2028, with monthly interest deductions. Repayment is made on the 18th day of each month, starting from August 18, 2026, in 24 equal installments of principal and interest.	2.14%	200,000	-	-
August 20, 2028	Mega	International Commercial Bank The borrowing amount is \$500,000 thousand to finance the medium-term operating turnover. The interest rate is based on the Far Eastern International Bank's monthly index rate for time deposits plus +0.41%. The borrowing period is from August 20, 2025 to August 20, 2028, with monthly interest deductions. Beginning August 20, 2026, the principal will be repaid in five semiannual installments: NTD 75,000 thousand for each of installments 1 through 4, and NTD 200,000 thousand for installment 5.	2.10%	500,000	-	-
Less: Classified as due within 1 year				(256,099)	-	-
Long-term borrowings				<u>\$1,843,901</u>	<u>\$ 700,000</u>	<u>\$ 700,000</u>

(iii) Long-term notes payable

	September 30, 2025	December 31, 2024	September 30, 2024
Commercial paper payable	NT\$ 200,000	NT\$ 200,000	NT\$ 200,000
Less: Discount on long-term notes payable	(276)	(199)	(304)
	199,724	199,801	199,696
Less: Classified as due in 1 year	(199,724)	-	-
Long-term notes payable	<u>NT\$ -</u>	<u>NT\$ 199,801</u>	<u>NT\$ 199,696</u>

Undue long-term notes payable as follows:

September 30, 2025

<u>Guarantee/ acceptance inst.</u>	<u>Par value</u>	<u>Discount value</u>	<u>Carrying amount</u>	<u>Interest rate range</u>	<u>Collateral</u>	<u>Carrying amount of collateral</u>
<u>Commercial paper payable</u>						
IBFC	NT\$200,000	NT\$ 276	NT\$199,724	2.40%	None	NT\$ -

December 31, 2024

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

September 30, 2024

<u>Guarantee/ acceptance inst.</u>	<u>Par value</u>	<u>Discount value</u>	<u>Carrying amount</u>	<u>Interest rate range</u>	<u>Collateral</u>	<u>Carrying amount of collateral</u>
<u>Commercial paper payable</u>						
IBFC	NT\$200,000	NT\$ 304	NT\$199,696	2.41%	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

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
<u>Accounts payable</u>			
Occurred due to business	NT\$2,398,416	NT\$2,342,831	NT\$2,142,722

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

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Other payables			
Salaries and bonuses payable	NT\$ 182,930	NT\$ 212,681	NT\$ 171,747
Leave payables	12,361	33,925	46,653
Interest payables	10,678	26,792	19,752
Other expense payables	143,496	99,496	96,751
	<u>NT\$ 349,465</u>	<u>NT\$ 372,894</u>	<u>NT\$ 334,903</u>
Other current liabilities			
Temporary receipts	NT\$ 21,208	NT\$ 7,658	NT\$ 3,776
Others	886	1,105	1,406
	<u>NT\$ 22,094</u>	<u>NT\$ 8,763</u>	<u>NT\$ 5,182</u>

XIX. Post-employment Benefit Plans

The pension benefits related to defined benefit plans recognized from July 1 to September 30, 2025 and January 1 to September 30, 2024 are calculated at the pension cost rate actuarially determined on December 31, 2024 and 2023, and the amounts were (NTD 104) thousand, (NTD 63) thousand, (NTD 311) thousand, and (NTD 189) thousand.

XX. Equity

(i) Common stock

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

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

	September 30, 2025	December 31, 2024	September 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	<u>181,929</u>	<u>97,619</u>	<u>97,619</u>
	<u>NT\$2,236,027</u>	<u>NT\$2,151,717</u>	<u>NT\$2,151,717</u>

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 September 30, 2024	3,964	-	-	3,964
Number of shares as of January 1, 2025	3,964	-	-	3,964
Decrease in current period	(3,964)	-	-	(3,964)
Number of shares as of September 30, 2025	-	-	-	-

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.

The Company transferred the treasury shares to employees in July 2025. The transferred treasury shares totaled 1,234 thousand shares at a cost of NTD 19,932 thousand. The record date for employee subscription was on July 3 2025, and July 15, 2025 was the share delivery date for employees. On the grant date, the Company has recognized the remuneration cost to employees for NTD 28,810 thousand, and the proceeds received from the transfer of treasury shares was NTD 19,872 thousand. Also, on the share delivery date for employees, a capital reserve of NTD 28,750 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

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Customer contract revenues				
Merchandise sales				
revenues	NT\$2,885,043	NT\$2,632,854	NT\$8,124,142	NT\$7,015,395

Contract balance

	September 30, 2025	December 31, 2024	September 30, 2024	January 1, 2024
Accounts receivable (Note 9)	NT\$ <u>4,369,164</u>	NT\$ <u>4,014,508</u>	NT\$ <u>3,924,920</u>	NT\$ <u>3,302,151</u>
Contract liabilities - current				
Sale of goods	NT\$ <u>881</u>	NT\$ <u>1,092</u>	NT\$ <u>4,234</u>	NT\$ <u>6,674</u>

XXII. Net Profits Before Tax

(i) Interest incomes

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Bank deposits	NT\$ 15,075	NT\$ 19,051	NT\$ 46,074	NT\$ 53,845
Imputed interest of deposits	<u>21</u>	<u>10</u>	<u>58</u>	<u>31</u>
	NT\$ <u>15,096</u>	NT\$ <u>19,061</u>	NT\$ <u>46,132</u>	NT\$ <u>53,876</u>

(ii) Other incomes

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Lease incomes				
Rental incomes from operating lease				
- Rental incomes from dormitory and parking lot	NT\$ 286	NT\$ 231	NT\$ 786	NT\$ 801
- Rental incomes from housing	<u>15,275</u>	<u>16,466</u>	<u>47,823</u>	<u>48,786</u>
	<u>15,561</u>	<u>16,697</u>	<u>48,609</u>	<u>49,587</u>
Government subsidy incomes	2,074	2,756	2,493	4,913
Others	<u>1,651</u>	<u>1,270</u>	<u>5,623</u>	<u>5,576</u>
	NT\$ <u>19,286</u>	NT\$ <u>20,723</u>	NT\$ <u>56,725</u>	NT\$ <u>60,076</u>

(iii) Other incomes (expenses)

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 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\$ -	NT\$ 1,614	(NT\$ 23,022)	NT\$ 878
- Unrealized	-	10,111	28,741	5,525
	-	11,725	5,719	6,403
Net foreign currency exchange loss	(7,676)	(42,426)	(7,710)	(17,288)
Gain on disposal of property, plant and equipment	1,915	953	5,302	3,605
Others	(288)	(40)	(1,234)	(766)
	(NT\$ 6,049)	(NT\$ 29,788)	NT\$ 2,077	(NT\$ 8,046)

(iv) Financial costs

	July 1, 2025 to September 30	July 1, 2024 to September 30	January 1, 2025 to September 30	January 1, 2024 to September 30
Interest on bank borrowings	NT\$ 23,710	NT\$ 21,245	NT\$ 65,350	NT\$ 54,824
Imputed interest on deposits	-	-	72	67
Interest on lease liabilities	39	18	118	60
	NT\$ 23,749	NT\$ 21,263	NT\$ 65,540	NT\$ 54,951

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

(v) Depreciation and amortization

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Depreciation expense is summarized by function				
Operating costs	NT\$ 71,449	NT\$ 75,207	NT\$ 217,829	NT\$ 227,369
Operating expenses	11,230	8,697	31,737	23,207
	NT\$ 82,679	NT\$ 83,904	NT\$ 249,566	NT\$ 250,576

(vi) Employee benefit expenses

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Post-employment benefits				
Defined contribution plans	NT\$ 1,752	NT\$ 1,502	NT\$ 4,929	NT\$ 4,840
Defined benefit plan (Note 19)	(<u>104</u>)	(<u>63</u>)	(<u>311</u>)	(<u>189</u>)
	<u>1,648</u>	<u>1,439</u>	<u>4,618</u>	<u>4,651</u>
Share-based payment				
Equity settled	NT\$ 28,810	NT\$ -	NT\$ 84,502	NT\$ 65,450
Other employee benefits	<u>512,405</u>	<u>476,260</u>	<u>1,487,220</u>	<u>1,313,329</u>
Total employee benefit expenses	NT\$ <u>542,863</u>	NT\$ <u>477,699</u>	NT\$ <u>1,576,340</u>	NT\$ <u>1,383,430</u>
Summarized by function				
Operating costs	NT\$ 378,992	NT\$ 362,271	NT\$1,107,622	NT\$1,006,685
Operating expenses	<u>163,871</u>	<u>115,428</u>	<u>468,718</u>	<u>376,745</u>
	NT\$ <u>542,863</u>	NT\$ <u>477,699</u>	NT\$ <u>1,576,340</u>	NT\$ <u>1,383,430</u>

(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 nine months ended September 30, 2025 and 2024 are as follows:

Estimated percentage

	January 1 to September 30, 2025	January 1 to September 30, 2024
Remuneration to employees	1.01%	1.24%
Remuneration to directors	0.81%	1.14%

Amount

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Remuneration to employees	NT\$ <u>1,700</u>	NT\$ <u>-</u>	NT\$ <u>6,200</u>	NT\$ <u>6,500</u>
Remuneration to directors	NT\$ <u>3,000</u>	NT\$ <u>2,000</u>	NT\$ <u>5,000</u>	NT\$ <u>6,000</u>

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 Cash	2023 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)

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Total foreign currency exchange gains	NT\$ 5,475	NT\$ 67,701	NT\$ 314,266	NT\$ 140,843
Total foreign currency exchange (losses)	(<u>13,151</u>)	(<u>110,127</u>)	(<u>321,976</u>)	(<u>158,131</u>)
Net gains (losses)	(NT\$ <u>7,676</u>)	(NT\$ <u>42,426</u>)	(NT\$ <u>7,710</u>)	(NT\$ <u>17,288</u>)

XXIII. Income Tax

(i) Income tax recognized in profit or loss

The major components of income tax expense are as follows:

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Income tax for the period				
Incurred in the				
current period	NT\$ 48,781	NT\$ 53,437	NT\$ 118,722	NT\$ 109,758
Imposition on				
undistributed				
earnings	5,000	-	12,383	-
Prior year				
adjustment	<u>2,532</u>	<u>-</u>	<u>2,417</u>	<u>(3,143)</u>
	<u>56,313</u>	<u>53,437</u>	<u>133,522</u>	<u>106,615</u>
Deferred tax				
Incurred in the				
current period	(<u>6,367</u>)	(<u>5,149</u>)	<u>9,150</u>	(<u>12,576</u>)
Income tax expenses				
recognized in profit or				
loss	NT\$ <u>49,946</u>	NT\$ <u>48,288</u>	NT\$ <u>142,672</u>	NT\$ <u>94,039</u>

(ii) Approval of Income Tax Returns

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

XXIV. Earnings per Share

Unit: NTD per share

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Earnings per share				
From continuing				
operations	NT\$ <u>0.60</u>	NT\$ <u>0.76</u>	NT\$ <u>1.86</u>	NT\$ <u>1.67</u>
Diluted earnings per share				
From continuing				
operations	NT\$ <u>0.60</u>	NT\$ <u>0.76</u>	NT\$ <u>1.86</u>	NT\$ <u>1.67</u>

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

Net profits for the period

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Net profits used to calculate				
basic earnings per share	NT\$ <u>184,711</u>	NT\$ <u>230,879</u>	NT\$ <u>566,545</u>	NT\$ <u>502,317</u>
Net profits used to calculate				
diluted earnings per share	NT\$ <u>184,711</u>	NT\$ <u>230,879</u>	NT\$ <u>566,545</u>	NT\$ <u>502,317</u>

Number of shares

		Unit: thousand shares			
		July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Weighted-average number of shares of common stock used to calculate basic earnings per share		307,346	303,572	304,845	301,380
Impact of potential common stock with dilutive effect:					
Remuneration to employees		<u>119</u>	<u>158</u>	<u>179</u>	<u>236</u>
Weighted-average number of shares of common stock used to calculate diluted earnings per share		<u>307,465</u>	<u>303,730</u>	<u>305,024</u>	<u>301,616</u>

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

(i) First transfer of the treasury stock of the parent company to employees in 2024

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 September 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	(<u>3,500</u>)	16.13
Outstanding shares at the end of the period	NT\$ <u>-</u>	
Weighted average fair value of employee stock options of treasury stock granted in current period (NTD)	NT\$ <u>18.70</u>	

	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%

(ii) First transfer of the treasury stock of the parent company to employees in 2025

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:

Employee share options on treasury stock	January 1 to September 30, 2025	
	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	(<u>2,730</u>)	16.13
Outstanding shares at the end of the period	NT\$ <u>-</u>	
Weighted average fair value of employee stock options of treasury stock granted in current period (NTD)	NT\$ <u>20.4</u>	

	<u>May 5, 2025</u>
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%

(iii) Second transfer of the treasury stock of the parent company to employees in 2025

The Board of Directors of Ichia Technologies Inc. resolved to transfer 1,234 thousand shares of the treasury shares to employees on July 3, 2025. These treasury stock warrants were transferred to the employees of Ichia Technologies Inc., and Ichia Suzhou, at NT\$16.13 on July 15, 2025.

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

	<u>January 1 to September 30, 2025</u>	
<u>Employee share options on treasury stock</u>	<u>Unit (thousand)</u>	<u>Weighted average exercise price (NTD)</u>
Outstanding shares at the beginning of the period	NT\$ -	NT\$ -
Issued in current period	1,234	16.13
Execution in current period	(<u>1,234</u>)	16.13
Outstanding shares at the end of the period	NT\$ <u>-</u>	
Weighted average fair value of employee stock options of treasury stock granted in current period (NTD)	NT\$ <u>23.37</u>	

	<u>July 3, 2025</u>
Grant-date stock price	NTD 39.5
Exercise price	NTD 16.13
Expected volatility	43.96%
Duration of existence	0.02 years
Expected dividend yield	-
Risk-free interest rate	0.30%

For the three and nine months ended September 30, 2025 and 2024, the Consolidated Company recognized the compensation cost due to the employee stock option plan of NTD 28,810 thousand, NTD 0, NTD 84,502 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

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

September 30, 2024

	Level 1	Level 2	Level 3	Total
<u>Financial assets</u>				
<u>measured at fair</u>				
<u>value through profit</u>				
<u>or loss</u>				
Fund beneficiary				
certificates	NT\$ 40,033	NT\$ -	NT\$ -	NT\$ 40,033
Derivatives	-	10,267	-	10,267
	<u>NT\$ 40,033</u>	<u>NT\$ 10,267</u>	<u>NT\$ -</u>	<u>NT\$ 50,300</u>

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

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

<u>Class of financial instruments</u>	<u>Valuation techniques and input values</u>
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

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
<u>Financial asset</u>			
Measured at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss	NT\$ -	NT\$ 40,107	NT\$ 50,300
Financial assets at amortized cost (Note 1)	8,302,129	7,306,183	7,729,200
<u>Financial liabilities</u>			
Measured at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss	NT\$ -	NT\$ 29,064	NT\$ -
Measured at amortized cost (Note 2)	7,393,003	5,490,251	5,514,476

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 liabilities due within one year or operating cycle, long-term borrowings, and long-term notes payable.

(iv) Financial risk management objectives and policies

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

1. Market risk

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

(1) Exchange rate risk

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

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

Sensitivity analysis

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

The following table details the sensitivity analysis of the Consolidated Company when the exchange rate of the NTD (functional currency) increases and decreases by 1% against each relevant foreign currency. 1% is the sensitivity percentage used for the Group's internal

reporting of exchange rate risk to key management and represents management's assessment of the reasonably possible range of changes in foreign currency exchange rates. The sensitivity analysis includes only outstanding foreign currency monetary items and forward exchange contracts designated as cash flow hedges, and adjusts their period-end translation by a 1% change in exchange rates. The negative amount for USD below represents the decrease in net profits before tax when NTD strengthens by 1% against USD, and the positive amount when NTD depreciates by 1% against USD.

	Impact of USD	
	January 1 to September 30, 2025	January 1 to September 30, 2024
Profit (loss)	NT\$18,662	NT\$14,160

(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:

	September 30, 2025	December 31, 2024	September 30, 2024
Fair value interest rate risk			
- Financial assets	NT\$1,912,998	NT\$1,975,824	NT\$1,773,254
- Financial liabilities	2,528,759	2,108,844	2,343,130
Cash flow interest rate risk			
- Financial assets	1,818,206	1,145,453	1,885,728
- Financial liabilities	2,299,724	899,801	899,696

Sensitivity analysis

The following sensitivity analysis is based on the interest rate risk of derivative and non-derivative instruments as of the balance sheet date. For assets and liabilities with floating rates, the analysis assumes that the

amount of the liability outstanding at the balance sheet date is outstanding during the reporting period. The rate of change used in reporting interest rates internally to key management is a 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 nine months ended September 30, 2025 and 2024 would have increased/decrease by NTD 903 thousand and NTD 1,849 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 years ended September 30, 2024 would have increased/decreased by NTD 4,003 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 September 30, 2025, December 31, 2024, and September 30, 2024, the percentage of total accounts receivable from said customers was 68%, 67%, and 69%, 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.

(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.

September 30, 2025

	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
<u>Non-derivative financial liabilities</u>					
Accounts payable	NT\$2,398,416	NT\$ -	NT\$ -	NT\$ -	NT\$2,398,416
Other payables	140,412	-	-	-	140,412
Borrowings	2,995,260	802,644	797,983	243,274	4,839,161
Lease liabilities	2,839	2,443	792	-	6,074
	<u>NT\$5,536,927</u>	<u>NT\$ 805,087</u>	<u>NT\$ 798,775</u>	<u>NT\$ 243,274</u>	<u>NT\$7,384,063</u>

December 31, 2024

	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
<u>Non-derivative financial liabilities</u>					
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
	<u>NT\$4,676,684</u>	<u>NT\$ 295,269</u>	<u>NT\$ 230,806</u>	<u>NT\$ 374,370</u>	<u>NT\$5,577,129</u>

September 30, 2024

	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
<u>Non-derivative financial liabilities</u>					
Accounts payable	NT\$2,142,722	NT\$ -	NT\$ -	NT\$ -	NT\$2,142,722
Other payables	94,236	-	-	-	94,236
Borrowings	2,362,882	237,557	229,672	432,467	3,262,578
Lease liabilities	106,492	594	198	-	107,284
	<u>NT\$4,706,332</u>	<u>NT\$ 238,151</u>	<u>NT\$ 229,870</u>	<u>NT\$ 432,467</u>	<u>NT\$5,606,820</u>

(2) Financing facilities

	September 30, 2025	December 31, 2024	September 30, 2024
Unsecured bank borrowing facility (extendable by mutual consent)			
Financing facilities used	NT\$4,128,759	NT\$2,308,844	NT\$2,543,130
Financing facilities unused	<u>5,484,182</u>	<u>5,186,431</u>	<u>4,304,735</u>
	NT\$ <u>9,612,941</u>	NT\$ <u>7,495,275</u>	NT\$ <u>6,847,865</u>
Secured bank borrowing facility (extendable by mutual consent)			
Financing facilities used	NT\$ 700,000	NT\$ 700,000	NT\$ 700,000
Financing facilities unused	<u>-</u>	<u>-</u>	<u>-</u>
	NT\$ <u>700,000</u>	NT\$ <u>700,000</u>	NT\$ <u>700,000</u>

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 Company and other related parties are as follows:

Key management remuneration

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Short-term employee benefits	NT\$ 6,704	NT\$ 5,666	NT\$ 25,124	NT\$ 19,662
Post-employment benefits	<u>151</u>	<u>121</u>	<u>438</u>	<u>359</u>
	NT\$ <u>6,855</u>	NT\$ <u>5,787</u>	NT\$ <u>25,562</u>	NT\$ <u>20,021</u>

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:

	September 30, 2025	December 31, 2024	September 30, 2024
Pledged time deposits (recorded as financial assets at amortized cost - non-current)	NT\$ 3,187	NT\$ 3,187	NT\$ 3,187
Investment property	<u>294,189</u>	<u>296,922</u>	<u>297,204</u>
	NT\$ <u>297,376</u>	NT\$ <u>300,109</u>	NT\$ <u>300,391</u>

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 472,790 thousand. As of September 30, 2025, the Consolidated Company had paid NTD 297,666 thousand (recorded as prepayment for equipment) and the remaining NTD 175,124 thousand had not been paid.
- (ii) As of September 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 7,800 thousand.
- (iii) As of September 30, 2025, the Consolidated Company had received NTD 7,062 thousand in guarantee deposit notes for the purchase of equipment and construction.

XXXI. Other Important Disclosures: None.

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

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

September 30, 2025

	<u>Foreign currency</u>	<u>Exchange rate</u>	<u>Carrying amount</u>
Foreign currency assets			
<u>Monetary items</u>			
USD	NT\$ 113,299	30.445 (USD : NTD)	NT\$3,449,401
USD	113,489	7.1055 (USD : RMB)	<u>3,455,162</u>
			<u>NT\$6,904,563</u>
Foreign currency liabilities			
<u>Monetary items</u>			
USD	116,348	30.445 (USD : NTD)	NT\$3,542,227
USD	49,143	7.1055 (USD : RMB)	<u>1,496,160</u>
			<u>NT\$5,038,387</u>

December 31, 2024

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

September 30, 2024

	Foreign currency	Exchange rate	Carrying amount
Foreign currency assets			
<u>Monetary items</u>			
USD	NT\$ 93,410	31.650 (USD : NTD)	NT\$2,956,438
USD	86,840	7.0074 (USD : RMB)	<u>2,748,479</u>
			<u>NT\$5,704,917</u>
Foreign currency liabilities			
<u>Monetary items</u>			
USD	89,211	31.650 (USD : NTD)	NT\$2,823,531
USD	46,300	7.0074 (USD : RMB)	<u>1,465,395</u>
			<u>NT\$4,288,926</u>

The Consolidated Company's foreign currency exchange gains and losses (realized and unrealized) were a loss of NTD 7,676 thousand, a gain of NTD 42,426 thousand, a loss of NTD 7,710 thousand, and a gain of NTD 17,288 thousand for the three months and nine months ended September 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.

XXXIII. Additional Disclosure

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

No.	Item	Description
1	Lending funds to others	Exhibit 1
2	Endorsements and guarantees for others.	None
3	Major marketable securities held at the end of the period. (Excluding investment in subsidiaries, affiliated enterprises and joint venture interests)	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

XXXIV. Segment Information

Financial information by industry and segment

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

ICHIA TECHNOLOGIES INC. and subsidiaries

Lending funds to others

January 1 to September 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	\$ 59,368 (USD 1,950)	\$ - (USD -)	\$ - (USD -)	-	2	\$ -	Operating turnover	\$ -	None	\$ -	\$ 13,822,996 (Note 4)	\$ 13,822,996 (Note 4)	
		Ichia Technologies INC.	Other receivables - related party	Yes	526,699 (USD 17,300)	526,699 (USD 17,300)	526,699 (USD 17,300)	-	2	-	Operating turnover	-	None	-	13822996 (Note 4)	13822996 (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 (September 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 (September 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 (September 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 (September 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 (September 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 (September 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 September 30, 2025 was 30.445.)

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 September 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	\$ 4,331,847	87	150 days from monthly cut-off day	-	-	(\$ 2,778,471)	(90)	
	Zhongshan Ichia	”	”	343,249	7	150 days from monthly cut-off day	-	-	(173,760)	(6)	

ICHIA TECHNOLOGIES INC. and subsidiaries

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

September 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 \$ 2,778,471	2.25	\$ -	—	\$ 455,854	\$ -
Zhongshan Ichia	Ichia Technologies Inc.	The same affiliate	Accounts receivable 173,760	2.36	-	—	32,585	-
BVI-Ichia	Ichia Technologies Inc.	The same affiliate	Other receivables 526,699	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 September 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			Name of Investee Profits or losses for the period	Investment gain (loss) recognized in the period	Remarks
				The end of the period	The end of last year	Number of shares (thousand shares)	Percentage %	Carrying amount			
Ichia Technologies Inc.	Ichia Holdings (B.V.I) Co., Ltd.	P.O. BOX957, Offshore Incorporation Centre, Road Town, Tortola, British Virgin Islands	Various investment businesses	\$ 3,532,566 (USD 108,693)	\$ 3,532,566 (USD 108,693)	108,693	100	\$ 6,911,448	\$ 477,381	\$ 477,635	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	43,693	1,880	1,880	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	205,242	44,031	44,031	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	9,059	(1,932)	(1,932)	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.	1,903,320 (USD 60,000)	641,750 (USD 20,000)	-	100	1,849,848	(20,243)	(20,243)	Subsidiary
Ichia Holdings (B.V.I) Co., Ltd.	Ichia UK. Ltd.	P.O. Box 3152, Town, Tortola, British Virgin Islands	Various investment businesses	210,862 (USD 6,926)	149,972 (USD 4,926)	6,926	100	44,785 (USD 1,471)	9,164 (USD 301)	9,164 (USD 301)	Subsidiary, Note 2
	Ichia Holdings (H.K.) Co., Ltd.	Room 1004, National Health Centre, 151 Gloucester Road, Wanchai, Hong Kong	Various investment businesses	2,283,375 (USD 75,000)	2,283,375 (USD 75,000)	75,000	100	5,399,877 (USD 177,365)	394,811 (USD 12,968)	394,811 (USD 12,968)	Subsidiary
Ichia UK. Ltd.	Ichia Technologies Hungary Limited Liability Company	2900 Komarom Ipari Park Banki Domat U. 2. Hungary	Manufacturing, processing and trading of rubber and plastic keypads	7,459 (USD 245)	149,972 (USD 4,926)	-	100	44,754 (USD 1,470)	9,134 (USD 300)	9,134 (USD 300)	Subsidiary, Notes 2 and 3

Note 1: Please refer to Exhibit 5 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.

Note 3: Ichia Technologies Hungary Limited Liability Company reduced capital to offset losses of HUF 960,000 thousand in September 2025, totaling 960,000 thousand shares. Capital after reduction: HUF50,000 thousand

ICHIA TECHNOLOGIES INC. and subsidiaries

Information on investment in Mainland China

January 1 to September 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 Shareholding Percentage	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	\$ 2,648,715 (USD 87,000)	(ii) B	\$ 2,648,715 (USD 87,000)	\$ -	\$ -	\$ 2,648,715 (USD 87,000)	\$ 401,965 (USD 13,203)	100	\$ 394,902 (USD 12,971)	\$ 5,397,807 (USD 177,297)	\$ -
Zhongshan Ichia	Rubber and plastic keypads	517,565 (USD 17,000)	(ii) A	517,565 (USD 17,000)	-	-	517,565 (USD 17,000)	65,274 (USD 2,144)	100	66,461 (USD 2,183) (II)C	913,259 (USD 29,997)	-

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 3,166,280 (USD 104,000)	NTD 3,166,280 (USD 104,000)	NTD 4,011,743 (USD 131,770)

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 30.445 as of September 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 September 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	\$ 4,331,847	—	53
		”	1	Other receivables	1,191	—	-
		”	1	Accounts payable	2,778,471	—	19
		Zhongshan Ichia	1	Purchase	343,249	—	4
		”	1	Other receivables	143	—	-
		”	1	Accounts payable	173,760	—	1
		Ichia Rubber Industry (M) Sdn. Bhd.	1	Purchase	29,818	—	-
		”	1	Accounts receivable - others	465	—	-
		”	1	Accounts payable	13,710	—	-
		B.V.I. — Ichia	1	Current accounts - payables to related parties	526,699	—	4
1	Ichia Suzhou	Ichia Technology - Malaysia	1	Other receivables	5,684	—	-
		Ichia USA Inc.	3	Sale	4,951	—	-
		”	3	Accounts receivable	1,842	—	-
		Zhongshan Ichia	3	Sale	8,523	—	-
		”	3	Accounts receivable	4,204	—	-
		”	3	Purchase	4,411	—	-
		”	3	Accounts payable	595	—	-
		Ichia Rubber Industry (M) Sdn. Bhd.	3	Sale	41,619	—	-
		”	3	Accounts receivable	54,183	—	-

No. (Note 1)	Trader name	Counterparty	Relationship with trader (Note 2)	Transactions			
				Account	Amount	Trading terms (Note 4)	Percentage of consolidated total revenues or total assets (Note 3)
2	Zhongshan Ichia	Ichia Rubber Industry (M) Sdn. Bhd.	3	Sale	878	—	-
		”	3	Accounts receivable	882	—	-
		Ichia USA Inc.	3	Sale	3,024	—	-
		”	3	Accounts receivable	1,166	—	-

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.