

ICHIA TECHNOLOGIES INC.

2025 Annual Shareholders' Meeting

**Meeting Agenda
(Translation)**

June 19, 2025

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I. Meeting Procedure

ICHIA TECHNOLOGIES INC.

Procedure for 2025 Regular Shareholders' Meeting

- i. Call the meeting to order**
- ii. Chair address**
- iii. Report items**
- iv. Proposals and discussions**
- v. Special Motions**
- vi. Meeting Adjourned**

II. Meeting Agenda

ICHIA TECHNOLOGIES INC. Agenda for 2025 Regular Shareholders' Meeting

Time: June 19, 2025 (Thursday) 9:00 a.m.

Location: No. 268, Huaya 2nd Rd., Guishan Dist., Taoyuan City (The Company's Meeting Room)

How the Meeting Is Convened: Physical meeting

- i. Call the meeting to order
- ii. Chair address
- iii. Report items
 - (i) 2024 Business Report.
 - (ii) 2024 Audit Committee's Audit Report.
 - (iii) Report on distribution of remuneration to employees and directors for 2024.
 - (iv) Report on the status of receiving director's remuneration for 2024.
 - (v) Report on cash dividends paid from earnings distribution for 2024.
 - (vi) Report on treasury stock.
- iv. Proposals and discussions
 - (i) 2024 Business Report and financial statements.
 - (ii) 2024 earnings distribution.
 - (iii) Amendment to Certain Provisions of the "Articles of Incorporation."
- v. Impromptu motions
- vi. Meeting Adjourned

III. Report Items

i. 2024 Business Report.

Description: Please refer to Attachment 1 for the 2024 Business Report. (Please refer to page 6-7 of this handbook)

ii. 2024 Audit Committee's audit report.

Description: Please refer to Attachment 2 for 2024 Audit Committee's Audit Report. (Please refer to page 8 of this handbook)

iii. Report on distribution of remuneration to employees and directors for 2024.

Description: On March 7, 2025, the Company's Board of Directors resolved to pay NT\$10,000,000 to employees and NT\$10,000,000 to directors as 2024 remuneration, all of which was paid in cash, with no difference from the expense recognized in FY2024.

iv. Report on the status of receiving director's remuneration for 2024.

Description: For the director remuneration policy, remuneration to individual directors and amount, please refer to Attachment 3. (Please refer to pages 9-11 of this handbook)

v. Report on cash dividends paid from earnings distribution for 2024.

Description: On March 7, 2025, the Company's Board of Directors approved a cash dividend of NT\$607,145,066 for 2024, with a cash payment of NT\$2.00 per share based on the shareholders and their shareholding as recorded in the shareholder roster on the base date of the payment.

vi. Report on treasury stock.

Description: The execution of treasury stocks in 2020 is as follows:

Repurchase series	First time in 2020
Purpose for repurchase	Transfer of shares to employees
Actual repurchase period	2020/7/28-2020/9/25
Quantity of repurchase	10,000,000 shares
Estimated repurchase price range	NT\$12-18
Type and number of shares actually repurchased	Common stock/10,000,000 shares
Actual amount of shares repurchased	NT\$161,328,237
The average repurchase price per share	NT\$16.13
Number of shares retired and transferred	6,036,000 shares
Cumulative number of shares held in the Company	3,964,000 shares
Percentage of the cumulative number of shares held in the Company to the total number of shares issued (%)	1.29%

IV. Proposals and Discussions

- i. Subject: 2024 business report and financial statements.

(Submitted by the Board)

Description: (i) The Company's stand-alone financial statements and consolidated financial statements for the year ended December 31, 2024 have been audited by CPA Steven Hsieh and CPA Liu Shu-Lin of Deloitte & Touche, who have issued an audit report with an unqualified opinion, and the business report has been audited by the Audit Committee.

(ii) Please refer to Attachment 1 and Attachment 4 for the 2024 business report, independent auditor's audit report and the above financial statements. (Please refer to page 6-7 and pages 12-31 of this handbook)

(iii) Please ratify.

Resolution:

- ii. Subject: 2024 earnings distribution

(Submitted by the Board)

Description: (i) The Company's 2024 earnings distribution proposal was approved by the Board of Directors on March 7, 2025; please refer to Attachment 5 for the earnings distribution schedule. (Please refer to page 32 of this handbook)

(ii) Please ratify.

Resolution:

- iii Subject: Amendment to certain provisions of the "Articles of Incorporation."

(Submitted by the Board)

Description: (i) In response to the amendment of Article 14-6 of the Securities and Exchange Act, it is proposed to amend certain provisions of the Company's Articles of Incorporation.

(ii) Comparison of the Previous and the Amended Provisions of the "Articles of Incorporation" as detailed in Attachment 6. (Please refer to page 33 of this handbook)

(iii) Provisions before amendment as detailed in Appendix 1. (Please refer to page 34-40 of this handbook)

(iv) Please discuss.

Resolution:

V. Special Motions

VI. Meeting Adjourned

ICHIA TECHNOLOGIES INC. 2024 Business Report

i. Implementation of Business Plan

(Unit: NTD thousand; Net Profits (Losses) After Tax per Share in NTD)

Item	2023	2024	Increase (decrease) percentage (%)
Net operating revenues	8,561,414	9,531,011	11%
Operating costs	7,287,462	7,822,192	7%
Net operating profits (losses)	482,612	773,807	60%
Non-operating incomes and expenses	65,871	76,847	17%
Net profits (losses) after tax	465,261	711,214	53%
Net profits (losses) after tax per share	1.56	2.36	51%

In 2024, the Company recorded operating revenue of NT\$9,531,011 thousand, representing an increase of NT\$969,597 thousand or 11% compared to NT\$8,561,414 thousand in 2023. The net profit after tax for 2024 was NT\$711,214 thousand, up NT\$245,953 thousand from NT\$465,261 thousand in 2023, profit increased by 53%.

ii. Financial Receipts and Expenditures, and Profitability Analysis

Item		2023	2024
Capital structure (%)	Debts to total assets ratio	38.65	45.98
	Long-term capital to property, plant, and equipment ratio	242.68	238.43
Solvency (%)	Current ratio	184.57	157.36
	Quick ratio	150.85	128.14
	Times interest earned ratio	13.23	11.94
Profitability (%)	Return on assets	5.02	6.71
	Return on equity	7.88	12.05
	Net profit margin	5.43	7.46
	Earnings per share (NT\$)	1.56	2.36

iii. Research and Development

The Company's integrated modules are developed with a steadfast commitment to quality first, operational efficiency, and global logistics services as key competitive strengths. From design and production to integration and assembly, the Company emphasizes end-to-end solutions aimed at reducing vendor management costs for clients. In parallel, we actively invest in the research, development, and manufacturing of thermal management products, with the goal of securing a competitive edge and delivering value-added services.

Technology or product developed successfully:

- (1) Production processes which meet the requirements of environmental protection
- (2) Development and integration of thermal modules
- (3) Development of Touch IME modules
- (4) Multi-functional keypad module combining optical/electronic technology/ metal shrapnel, flexible circuit printed board applications
- (5) Keypad module with energy-saving optical design
- (6) Bluetooth tire pressure detector module
- (7) Automotive component module development
- (8) Development of Multi-layer FPCs
- (9) Development of extra fine FPCs
- (10) Development of double-sided COF boards
- (11) Development of fiber-optic communication FPCs
- (12) Development of FPC substrates
- (13) Development of FPCs which meet the requirements of environmental protection
- (14) Development of FPCs for bezel-less monitor applications
- (15) Development of high-speed signal FPCs
- (16) CCM & OLED flex-rigid PCB project
- (17) Development of heat sink (TGP) FPCs
- (18) Development of Mini LED projects

Chairman:
Huang Chiu Yung

Managerial officer:
Tseng Kung-Sheng

Chief Accounting Officer:
Cheng Ching-Yi

2024 Audit Committee's Audit Report

The Company's Board of Directors prepared the 2024 financial statements. Deloitte & Touche has audited the 2024 financial statements and issued an audit report. The above-mentioned business report, financial statements and earnings distribution proposal have been examined by the Audit Committee and are found to be in conformity with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please review.

To:

2025 Regular Shareholders' Meeting of ICHIA TECHNOLOGIES INC.

Audit Committee convener: Huang Chin-Ming

March 7, 2025

Director remuneration policy

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

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

The remuneration to directors is set aside in accordance with the Company's Articles of Incorporation: The Company shall set aside not more than 3% of its annual net profits before tax before employees' and directors' remuneration as directors' remuneration. The measurements of the performance evaluation of individual directors included (1) understanding of the goals and missions of the Company; (2) awareness of director's duties; (3) involvement in the operations of the Company; (4) internal relationship management and communication; (5) professionalism and continuing education of directors; and (6) internal control. The remuneration to managerial officers is set aside in accordance with the Company's Articles of Incorporation: The Company shall set aside not less than 1% of the annual net profits before tax for the current period prior to deduction of employees' and directors' remuneration as the remuneration to employees. The performance evaluation consists of three parts: (1) the responsibilities of each managerial officer, (2) the achievement of the performance targets for the year, and (3) the contribution to the Company.

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

- (ii) Remuneration determination procedure

The performance of the Company's directors and managerial officers is linked to the Company's operating performance indicators. Their remuneration and individual performance are evaluated and reviewed annually by the Remuneration Committee and the Board of Directors. The performance self-evaluation results of the Board of Directors, Board members and functional committees in 2023 were "excellent" or above, indicating an overall outstanding operation of the units. According to the results of the managerial performance review in 2023, all managerial officers' performance have met or exceeded the preset targets. The above evaluation takes into account an individual's performance achievement rate and contribution to the Company, as well as the overall operational performance of the Company, future risks and development trends in the industry, as well as the review of the remuneration system in a timely manner depending on the actual operating conditions and relevant laws and regulations, in order to provide reasonable remuneration. The 2023 remuneration

to directors and managerial officers is submitted to the Remuneration Committee for review after the performance evaluation, and then to the Board of Directors for resolution.

(iii) Association with the operating performance and future risks

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

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

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

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

Unit: NTD thousand

Position	Name	Remuneration to directors								A, B, C and D as a % of the net profits after tax	
		Base Compensation (A)		Severance and Pension (B)		Remuneration to directors (C)		Business execution fee (D)			
		The Company	All companies are included into the financial statement.	The Company	All companies are included into the financial statement.	The Company	All companies are included into the financial statement.	The Company	All companies are included into the financial statement.	The Company	All companies are included into the financial statement.
Chairman	Huang Chiu-Yung	0	0	0	0	3,800	3,800	80	80	3,880 0.55%	3,880 0.55%
Vice Chairman	Huang Li-Lin	0	0	0	0	2,000	2,000	40	40	2,040 0.29%	2,040 0.29%
Director	Tseng Kung-Sheng	0	0	0	0	1,800	1,800	80	80	1,880 0.26%	1,880 0.26%
Director	Huang Tzu-Cheng	0	0	0	0	1,200	1,200	80	80	1,280 0.18%	1,280 0.18%
Independent director	Chen Tai-Jan	600	600	0	0	400	400	80	80	1,080 0.15%	1,080 0.15%
Independent director	Huang Chin-Ming	600	600	0	0	400	400	80	80	1,080 0.15%	1,080 0.15%
Independent director	Hsu Wan-Lung	600	600	0	0	400	400	80	80	1,080 0.15%	1,080 0.15%

Position	Name	Remuneration for employees with concurrent positions								A, B, C, D, E, F and G as a % of the net profits after tax		Remuneration from reinvested enterprises outside subsidiaries or from the parent company
		Salary, bonus, allowance (E)		Severance and Pension (F)		Remuneration to employees (G) *				The Company	All companies are included into the financial statement.	
		The Company	All companies are included into the financial statement.	The Company	All companies are included into the financial statement.	The Company		All companies are included into the financial statement.				
						Cash dividend s	Stock dividend s	Cash dividend s	Stock dividend s			
Chairman	Huang Chiu-Yung	14,347	14,347	0	0	0	0	0	0	18,227 2.56%	18,227 2.56%	0
Vice Chairman	Huang Li-Lin	200	200	0	0	0	0	0	0	2,240 0.31%	2,240 0.31%	0
Director	Tseng Kung-Sheng	12,255	14,459	108	108	0	0	0	0	14,243 2.00%	16,447 2.31%	0
Director	Huang Tzu-Cheng	0	0	0	0	0	0	0	0	1,280 0.18%	1,280 0.18%	0
Independent director	Chen Tai-Jan	0	0	0	0	0	0	0	0	1,080 0.15%	1,080 0.15%	0
Independent director	Huang Chin-Ming	0	0	0	0	0	0	0	0	1,080 0.15%	1,080 0.15%	0
Independent director	Hsu Wan-Lung	0	0	0	0	0	0	0	0	1,080 0.15%	1,080 0.15%	0

Independent Auditor's Report

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

Audit opinions

We have audited the accompanying stand-alone balance sheet of ICHIA TECHNOLOGIES INC. as of December 31, 2024 and 2023, and the related stand-alone comprehensive income statements, stand-alone statement of changes in equity, stand-alone cash flow statements, and notes to the stand-alone financial statements (including significant accounting policies) for the years then ended.

In our opinion, the stand-alone financial statements referred to above present fairly, in all material respects, the stand-alone financial position of ICHIA TECHNOLOGIES INC. as of December 31, 2024 and 2023, and its stand-alone financial performance and cash flows for the years then ended, in conformity with the requirements of Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinions

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 2024 stand-alone financial statements of ICHIA TECHNOLOGIES INC. These matters were addressed in the content of our audit of the

stand-alone financial statements as a whole, and in forming our opinion thereon, and we do not provide separate opinions on those matters.

Key audit matters of the 2024 stand-alone financial statements of ICHIA TECHNOLOGIES INC. were as follows:

Authenticity of revenues recognized from sales to specific customers

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

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

1. Understand and test the effectiveness of the design and implementation of the internal control system related to revenue recognition.
2. Conduct random inspection of the sales revenue from major customers and check relevant certificates and documents to make sure of the authenticity of the recognition.
3. Examine whether there are any abnormalities in the collection after the credit period granted to specific customers.

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

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

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

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

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

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

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

1. Identify and assess the risks of material misstatement of the stand-alone financial statements, whether due to fraud or error; design, and perform countermeasures for assessed risks; and obtain evidence that is sufficient and appropriate to provide a basis of audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control effective in ICHIA TECHNOLOGIES INC.
3. Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude the appropriateness of the use of the going concern basis of accounting by the management, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ICHIA TECHNOLOGIES INC. to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the stand-alone financial statements or, if such disclosure is inappropriate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause ICHIA TECHNOLOGIES INC. to cease as a going concern.
5. Evaluate the overall presentation, structure, and content of the stand-alone financial statements, including related notes, and whether the stand-alone financial statements

represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information or the entities or business activities of ICHIA TECHNOLOGIES INC. to express an opinion on the stand-alone financial statements. We are responsible for the direction, supervision, and performance of the audit of ICHIA TECHNOLOGIES INC. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings (including any significant deficiencies in internal control that we identify during our audit).

We also provide those in charge of governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to affect on our independence, and other matters (including related protective measures).

From the matters communicated with those in charge of governance, we determine those matters that were of most significance in the audit of the 2024 stand-alone financial statements of ICHIA TECHNOLOGIES INC. and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Deloitte Touche Tohmatsu Limited

CPA Steven Hsieh

CPA Liu Shu-Lin

Approval No. from the Financial
Supervisory Commission:

Jin-Guan-Zheng-Shen-Zi No.
1000028068

Approval No. from the Financial Supervisory
Commission:

Jin-Guan-Zheng-Shen-Zi No. 1050024633

March 7, 2025

ICHIA TECHNOLOGIES INC.

Stand-alone Balance Sheet

December 31, 2024 and 2023

Unit: NT\$ Thousand

Code	Assets	December 31, 2024		December 31, 2023	
		Amount	%	Amount	%
	Current asset				
1100	Cash and cash equivalents (Notes 4 and 6)	\$ 882,600	7	\$ 833,079	8
1110	Financial assets measured at fair value through profit or loss – current (Notes 4 and 7)	40,107	1	40,064	-
1170	Accounts receivable - non-related parties (Note 4 and 9)	2,659,395	22	2,023,202	21
1210	Other receivables – related party (Note 28)	13,160	-	42,925	1
130X	Inventory (Notes 4 and 10)	124,073	1	54,659	1
1470	Other current assets (Note 15)	26,799	-	26,589	-
11XX	Total current assets	<u>3,746,134</u>	<u>31</u>	<u>3,020,518</u>	<u>31</u>
	Noncurrent assets				
1535	Financial assets measured at amortized cost – non-current (Notes 4 and 8)	102,564	1	13,389	-
1550	Investment accounted for under the equity method (Notes 4 and 11)	7,636,921	62	6,055,809	61
1600	Property, plant and equipment (Notes 4 and 12)	427,664	4	448,350	5
1755	Right-of-use assets (Notes 4 and 13)	2,791	-	3,721	-
1760	Investment property (Notes 4 and 14)	296,922	2	299,848	3
1840	Deferred income tax assets (Notes 4 and 23)	20,734	-	11,073	-
1975	Net defined benefit assets -non-current (Notes 4 and Note 19)	27,619	-	24,374	-
1990	Other non-current assets (Note 15)	17,806	-	21,135	-
15XX	Total non-current assets	<u>8,533,021</u>	<u>69</u>	<u>6,877,699</u>	<u>69</u>
1XXX	Total assets	<u>\$ 12,279,155</u>	<u>100</u>	<u>\$ 9,898,217</u>	<u>100</u>
	Liabilities and equity				
	Current liabilities				
2100	Short-term loans (Notes 4 and 16)	\$ 950,000	8	\$ 460,000	5
2170	Accounts payable – non-related parties (Note 17)	113,726	1	85,334	1
2180	Accounts payable —related parties (Note 17 and 28)	2,578,754	21	1,941,315	20
2200	Other payables (Note 18)	93,474	1	88,787	1
2220	Other payables – related party (Note 28)	567,180	4	531,197	5
2230	Income tax liabilities in current period (Note 23)	31,245	-	29,862	-
2280	Lease liabilities - current (Notes 4 and 13)	2,197	-	2,135	-
2320	Long-term borrowings due within one year (Notes 4 and 16)	-	-	122,489	1
2399	Other current liabilities (Note 18)	4,228	-	2,432	-
21XX	Total current liabilities	<u>4,340,804</u>	<u>35</u>	<u>3,263,551</u>	<u>33</u>
	Non-current liabilities				
2541	Long-term loans (Notes 4 and 16)	700,000	6	222,511	2
2542	Long-term notes payable (Note 16)	199,801	2	199,799	2
2580	Lease liabilities non-current (Notes 4 and 13)	635	-	1,624	-
2670	Other non-current liabilities (Note 18)	43,502	-	4,200	-
25XX	Total non-current liabilities	<u>943,938</u>	<u>8</u>	<u>428,134</u>	<u>4</u>
2XXX	Total liabilities	<u>5,284,742</u>	<u>43</u>	<u>3,691,685</u>	<u>37</u>
	Equity (Note 20)				
3110	Common stock	3,075,366	25	3,075,366	31
3200	Capital surplus	2,151,717	18	2,086,436	21
	Retained earnings				
3310	Legal reserve	690,572	6	643,458	7
3320	Special reserve	320,345	2	208,624	2
3350	Undistributed earnings	828,700	7	633,415	6
3300	Total retained earnings	<u>1,839,617</u>	<u>15</u>	<u>1,485,497</u>	<u>15</u>
3490	Other equities	(8,320)	-	(320,345)	(3)
3500	Treasury stock	(63,967)	(1)	(120,422)	(1)
3XXX	Total equity	<u>6,994,413</u>	<u>57</u>	<u>6,206,532</u>	<u>63</u>
	Total liabilities and equity	<u>\$ 12,279,155</u>	<u>100</u>	<u>\$ 9,898,217</u>	<u>100</u>

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

Chairman: HUANG CHIU YUNG

Manager: Tseng Kung-Sheng

Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC.
Stand-alone Comprehensive Income Statement
January 1 to December 31, 2024 and 2023

		Unit: NTD thousands; earnings per share: NTD dollar			
Code		2024		2023	
		Amount	%	Amount	%
	Operating revenues				
4110	Sales revenue (Note 4, 21 and 28)	\$ 6,373,346	101	\$ 5,824,615	101
4170	Sales return	(21,509)	-	(16,055)	-
4190	Sales discount	(50,368)	(1)	(31,553)	(1)
4000	Total operating revenue	6,301,469	100	5,777,007	100
5000	Operating cost (Note 4, 10, 22 and 28)	5,901,867	93	5,447,010	94
5900	Operating gross profits	399,602	7	329,997	6
	Operating expenses (Note 22 and 28)				
6100	Promotional expenses	115,980	2	89,560	1
6200	Administrative expenses	166,241	3	154,271	3
6300	R&D expenses	27,586	-	37,655	1
6450	Expected credit impairment loss	(5,557)	-	1,683	-
6000	Total operating expenses	304,250	5	283,169	5
6900	Operating income	95,352	2	46,828	1
	Non-operating incomes and expenses (Notes 22 and 28)				
7100	Interest incomes	13,747	-	10,477	-
7190	Other incomes	30,271	-	27,164	-
7020	Other gains and losses	28,929	-	16,639	-
7050	Financial costs	(30,161)	-	(15,809)	-
7070	Share of profit/loss of subsidiaries under the equity method	597,829	10	405,304	7
7000	Total non-operating incomes and expenses	640,615	10	443,775	7

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Code		2024		2023	
		Amount	%	Amount	%
7900	Net profits before tax	\$ 735,967	12	\$ 490,603	8
7950	Income tax expenses (Notes 4 and 23)	(24,753)	(1)	(25,342)	-
8200	Net profits for the year	<u>711,214</u>	<u>11</u>	<u>465,261</u>	<u>8</u>
	Other comprehensive income				
8310	Titles not reclassified to profit or loss:				
8311	Remeasurement of defined benefit plan (Note 19)	2,993	-	5,878	-
8316	Unrealized gains/losses on valuation of investments in equity instruments at fair value through other comprehensive income or loss	-	-	(12,000)	-
8360	Titles likely to be reclassified to profit or loss subsequently:				
8361	Exchange differences in the financial statement translation of foreign operations	<u>312,025</u>	<u>5</u>	(99,721)	(2)
8300	Other comprehensive income in the year (net after tax)	<u>315,018</u>	<u>5</u>	(105,843)	(2)
8500	Total comprehensive income in the year	<u>\$ 1,026,232</u>	<u>16</u>	<u>\$ 359,418</u>	<u>6</u>
	Earnings per share (Note 24)				
9710	Basic	<u>\$ 2.36</u>		<u>\$ 1.56</u>	
9810	Diluted	<u>\$ 2.35</u>		<u>\$ 1.56</u>	

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

Chairman: HUANG CHIU Manager: Tseng Kung-Sheng Accounting officer: Cheng YUNG Ching-Yi

ICHIA TECHNOLOGIES INC.
Stand-alone Statement of Changes in Equity
January 1 to December 31, 2024 and 2023

Unit: NT\$ Thousand

Code		Common stock		Retained earnings			Other equity items		Treasury stock	Total equity
		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, 2023	307,536	\$ 3,075,366	\$ 2,054,098	\$ 607,392	\$ 335,891	\$ 368,612	(\$ 208,624)	\$ -	(\$ 161,328) \$ 6,071,407
	Allocation and distribution of earnings in 2022									
B1	Legal reserve	-	-	-	36,066	-	(36,066)	-	-	-
B17	Reversal of special reserve	-	-	-	-	(127,267)	127,267	-	-	-
B5	Cash dividend for shareholders	-	-	-	-	-	(297,537)	-	-	(297,537)
L3	Transfer of treasury stock to employees	-	-	(123)	-	-	-	-	-	40,906 40,783
N1	Share-based payment	-	-	32,461	-	-	-	-	-	- 32,461
D1	Net profit in 2023	-	-	-	-	-	465,261	-	-	- 465,261
D3	Other comprehensive income after tax in 2023	-	-	-	-	-	5,878	(99,721)	(12,000)	- (105,843)
D5	Total comprehensive income in 2023	-	-	-	-	-	471,139	(99,721)	(12,000)	- 359,418
Z1	Balance as of December 31, 2023	307,536	3,075,366	2,086,436	643,458	208,624	633,415	(308,345)	(12,000)	(120,422) 6,206,532
	Allocation and distribution of earnings in 2023									
B1	Legal reserve	-	-	-	47,114	-	(47,114)	-	-	-
B3	Earnings set aside as a special reserve	-	-	-	-	111,721	(111,721)	-	-	-
B5	Cash dividend for shareholders	-	-	-	-	-	(360,087)	-	-	(360,087)
L3	Transfer of treasury stock to employees	-	-	(169)	-	-	-	-	-	56,455 56,286
N1	Share-based payment	-	-	65,450	-	-	-	-	-	- 65,450
D1	Net profit in 2024	-	-	-	-	-	711,214	-	-	- 711,214
D3	Other comprehensive income after tax in 2024	-	-	-	-	-	2,993	312,025	-	- 315,018
D5	Total comprehensive income in 2024	-	-	-	-	-	714,207	312,025	-	- 1,026,232
Z1	Balance as of December 31, 2024	<u>307,536</u>	<u>\$ 3,075,366</u>	<u>\$ 2,151,717</u>	<u>\$ 690,572</u>	<u>\$ 320,345</u>	<u>\$ 828,700</u>	<u>\$ 3,680</u>	<u>(\$ 12,000)</u>	<u>(\$ 63,967)</u> <u>\$ 6,994,413</u>

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

Chairman: HUANG CHIU YUNG

Manager: Tseng Kung-Sheng

Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC.
Stand-alone Cash Flow Statement
January 1 to December 31, 2024 and 2023

Code		2024	Unit: NT\$ Thousand 2023
Cash flow from operating activities			
A10000	Profit before tax in the year	\$ 735,967	\$ 490,603
A20010	Profit and loss items		
A20300	(Reversal) of expected credit impairment loss	(5,557)	1,683
A20100	Depreciation expense	55,573	66,685
A20400	Net gains on financial assets / liabilities measured at fair value through profit or loss	(503)	(356)
A20900	Financial costs	30,161	15,809
A21200	Interest incomes	(13,747)	(10,477)
A21900	Compensation cost of employee share options	35,942	25,062
A23700	Inventory devaluation and obsolescence loss	1,729	-
A23800	Inventory devaluation and gain from price recovery	-	(6,027)
A22400	Share of profit/loss of subsidiaries recognized under the equity method	(597,829)	(405,304)
A22500	Gain on disposal of property, plant and equipment	(2,297)	(50)
A30000	Net changes in operating assets and liabilities		
A31150	Accounts receivable	(630,636)	21,010
A31180	Other receivables	29,765	(12,658)
A31200	Inventories	(71,143)	19,335
A31240	Other current assets	(458)	(6,892)
A31990	Other operating assets	(252)	(176)
A32125	Contract liabilities	-	(1,404)
A32150	Accounts payable	665,831	(61,298)
A32180	Other payables	3,778	8,991
A32230	Other current liabilities	<u>1,796</u>	<u>(5,012)</u>
A33000	Cash generated from operations	238,120	139,524
A33100	Interest received	13,995	10,259
A33300	Interest paid	(29,451)	(15,793)
A33500	Refunded (paid) income tax	<u>(33,031)</u>	<u>389</u>
AAAA	Net cash inflow from operating activities	<u>189,633</u>	<u>134,379</u>
Cash flows from investment activities			
B00040	Acquisition of financial assets measured at amortized cost	(89,175)	(1,165)
B00100	Acquisition of financial assets measured at fair value through profit and loss	(120,000)	(80,000)

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Code		2024	2023
B00200	Disposal of financial assets measured at fair value through profit or loss	\$ 120,460	\$ 100,374
B02200	Acquisition of shares of subsidiaries	(641,750)	(16,265)
B02700	Purchase of property, plants, and equipment	(39,983)	(17,273)
B02800	Disposal of property, plant, and equipment	56,150	-
B03700	Increase in refundable deposit	(799)	-
B03800	Decrease in refundable deposit	-	1,492
B06800	Decrease in other non-current assets	77	193
B07100	Increase in prepayments for equipment	-	(9,874)
B07200	Decrease in prepayments for equipment	175	-
BBBB	Net cash outflow from investment	(<u>714,845</u>)	(<u>22,518</u>)
Cash flow from financing activities			
C00100	Increase in short-term loans	6,420,000	2,650,000
C00200	Decrease in short-term loans	(5,930,000)	(2,590,000)
C01600	Borrowing of long-term loans	700,000	-
C01700	Repayment of long-term loans	(345,000)	-
C01800	Increase in long-term note payables	200,000	200,000
C01900	Decrease in long-term note payables	(199,799)	(199,980)
C03700	Other payables - increase in related parties	35,983	-
C03800	Other payables - decrease in related parties	-	(86)
C04020	Repayment of principal for lease	(2,650)	(2,761)
C04500	Distribution of cash dividends	(360,087)	(297,537)
C04900	Payment of treasury stock trading costs	(169)	(123)
C05000	Transfer of treasury stock to employees	<u>56,455</u>	<u>40,906</u>
CCCC	Net cash inflow (outflow) from financing activities	<u>574,733</u>	(<u>199,581</u>)
EEEE	Net increase (decrease) in cash and cash equivalents	49,521	(87,720)
E00100	Balance of cash and cash equivalents - beginning of the year	<u>833,079</u>	<u>920,799</u>
E00200	Balance of cash and cash equivalents - end of year	<u>\$ 882,600</u>	<u>\$ 833,079</u>

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

Chairman: HUANG CHIU YUNG

Manager: Tseng Kung-Sheng

Accounting officer: Cheng Ching-Yi

Independent Auditor's Report

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

Audit opinions

We have audited the accompanying consolidated balance sheet of ICHIA TECHNOLOGIES INC. and subsidiaries as of December 31, 2024 and 2023, and the related consolidated comprehensive income statements, consolidated statement of changes in equity, consolidated cash flow statements, and notes to the consolidated financial statements (including significant accounting policies) for the years then ended.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of ICHIA TECHNOLOGIES INC. and subsidiaries as of December 31, 2024 and 2023, and its consolidated financial performance and cash flows for the years then ended, in conformity with the requirements of regulations governing the preparation of financial statements by securities issuers and International Financial Reporting Standards, International Accounting Standards, and Interpretations issued by the Financial Supervisory Commission.

Basis for opinions

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 2024 consolidated financial statements of ICHIA TECHNOLOGIES INC. and subsidiaries. These matters were addressed in the content of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide separate opinions on those matters.

Key audit matters of the 2024 consolidated financial statements of ICHIA TECHNOLOGIES INC. and subsidiaries were as follows:

Authenticity of revenues recognized from sales to specific customers

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

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

1. Understand and test the effectiveness of the design and implementation of the internal control system related to revenue recognition.
2. Conduct random inspection of the sales revenue from major customers and check relevant certificates and documents to make sure of the authenticity of the recognition.
3. Examine whether there are any abnormalities in the collection after the credit period granted to specific customers.

Other Matters

We have also audited the stand-alone financial statements of ICHIA TECHNOLOGIES INC. as of and for the year ended December 31, 2024 and 2023 on which we have issued an unqualified opinion.

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

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

In preparing the consolidated financial statements, the management is also responsible for assessing the ability of ICHIA TECHNOLOGIES INC. and subsidiaries as a going concern,

disclosing as applicable matters related to a going concern and using the going concern basis of accounting, unless the management either intends to liquidate ICHIA TECHNOLOGIES INC. and subsidiaries or to cease operations, or has no other realistic alternative but to do so.

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

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

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error; design and perform countermeasures for assessed risks; and obtain evidence that is sufficient and appropriate to provide a basis of audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control effective in ICHIA TECHNOLOGIES INC. and subsidiaries.
3. Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude the appropriateness of the use of the going concern basis of accounting by the management, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ICHIA TECHNOLOGIES INC. and subsidiaries to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report

to the related disclosures in the consolidated financial statements or, if such disclosure is inappropriate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause ICHIA TECHNOLOGIES INC. and subsidiaries to cease as a going concern.

5. Evaluate the overall presentation, structure, and content of the consolidated financial statements (including related notes), whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information or the entities or business activities of the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the audit of the Group. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings (including any significant deficiencies in internal control that we identify during our audit).

We also provide those in charge of governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to affect on our independence, and other matters (including related protective measures).

From the matters communicated with those in charge of governance, we determine those matters that were of most significance in the audit of the 2024 consolidated financial statements of ICHIA TECHNOLOGIES INC. and subsidiaries and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Deloitte Touche Tohmatsu Limited

CPA Steven Hsieh

CPA Liu Shu-Lin

Approval No. from the Financial
Supervisory Commission:
Jin-Guan-Zheng-Shen-Zi No. 1000028068

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

March 7, 2025

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Balance Sheet

December 31, 2024 and 2023

Unit: NT\$ Thousand

Code	Assets	December 31, 2024		December 31, 2023	
		Amount	%	Amount	%
	Current asset				
1100	Cash and cash equivalents (Notes 4 and 6)	\$ 1,824,716	14	\$ 1,802,295	18
1110	Financial assets measured at fair value through profit or loss – current (Notes 4 and 7)	40,107	-	44,949	-
1136	Financial assets measured at amortized cost – current (Notes 4, Notes 8 and 29)	393,420	3	21,493	-
1170	Accounts receivable - net (Notes 4 and 9)	4,014,508	31	3,302,151	33
1220	Current income tax assets (Notes 4 and 23)	-	-	25	-
130X	Inventory (Notes 4 and 10)	1,356,017	11	1,096,733	11
1470	Other current assets (Note 15)	290,396	2	138,378	1
11XX	Total current assets	<u>7,919,164</u>	<u>61</u>	<u>6,406,024</u>	<u>63</u>
	Noncurrent assets				
1535	Financial assets measured at amortized cost – non- current (Notes 4, Notes 8 and 29)	1,060,336	8	576,966	6
1600	Property, plant and equipment (Notes 4 and 12)	2,939,554	23	2,357,057	23
1755	Right-of-use assets (Notes 13)	295,579	2	117,973	1
1760	Investment property (Notes 14 and 29)	380,061	3	381,574	4
1840	Deferred income tax assets (Notes 4 and 23)	115,516	1	94,907	1
1915	Prepaid equipment (Note 30)	169,813	2	119,696	1
1975	Net defined benefit assets -non-current (Notes 4 and Note 19)	27,619	-	24,374	-
1990	Other non-current assets (Note 15)	39,823	-	38,188	1
15XX	Total non-current assets	<u>5,028,301</u>	<u>39</u>	<u>3,710,735</u>	<u>37</u>
1XXX	Total assets	<u>\$ 12,947,465</u>	<u>100</u>	<u>\$ 10,116,759</u>	<u>100</u>
	Liabilities and equity				
	Current liabilities				
2100	Short-term loans (Notes 4 and 16)	\$ 2,108,844	16	\$ 897,106	9
2120	Financial liabilities measured at fair value through profit or loss – current (Notes 4 and 7)	29,064	-	31	-
2130	Contract liabilities – current (Note 21)	1,092	-	6,674	-
2170	Accounts payable – non-related parties (Note 17)	2,342,831	18	1,907,286	19
2200	Other payables (Note 18)	372,894	3	323,191	3
2230	Income tax liabilities in current period (Notes 4 and 23)	67,724	1	48,202	-
2280	Lease liabilities - current (Notes 4 and 13)	101,256	1	2,135	-
2320	Long-term borrowings due within one year (Notes 4 and 16)	-	-	274,221	3
2399	Other current liabilities (Note 18)	8,763	-	11,939	-
21XX	Total current liabilities	<u>5,032,468</u>	<u>39</u>	<u>3,470,785</u>	<u>34</u>
	Non-current liabilities				
2541	Long-term loans (Notes 4 and 16)	700,000	5	222,511	3
2542	Long-term notes payable (Note 16)	199,801	2	199,799	2
2570	Deferred income tax liabilities (Notes 4 and 23)	7,661	-	4,223	-
2580	Lease liabilities non-current (Notes 4 and 13)	635	-	1,624	-
2645	Guarantee deposits received	12,487	-	11,285	-
25XX	Total non-current liabilities	<u>920,584</u>	<u>7</u>	<u>439,442</u>	<u>5</u>
2XXX	Total liabilities	<u>5,953,052</u>	<u>46</u>	<u>3,910,227</u>	<u>39</u>
	Equity (Note 20)				
3110	Common stock	3,075,366	24	3,075,366	30
3200	Capital surplus	2,151,717	17	2,086,436	20
	Retained earnings				
3310	Legal reserve	690,572	5	643,458	7
3320	Special reserve	320,345	3	208,624	2
3350	Undistributed earnings	828,700	6	633,415	6
3300	Total retained earnings	<u>1,839,617</u>	<u>14</u>	<u>1,485,497</u>	<u>15</u>
3490	Other equities	(8,320)	-	(320,345)	(3)
3500	Treasury stock	(63,967)	(1)	(120,422)	(1)
3XXX	Total equity	<u>6,994,413</u>	<u>54</u>	<u>6,206,532</u>	<u>61</u>
	Total liabilities and equity	<u>\$ 12,947,465</u>	<u>100</u>	<u>\$ 10,116,759</u>	<u>100</u>

The attached notes are part of the consolidated financial statements.

Chairman: HUANG CHIU YUNG

Manager: Tseng Kung-Sheng

Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Comprehensive Income Statement

January 1 to December 31, 2024 and 2023

Unit: NTD thousands; earnings per share: NTD dollar

Code		2024		2023	
		Amount	%	Amount	%
	Operating revenue (Notes 4 and 21)				
4110	Sales revenues	\$ 9,675,835	101	\$ 8,649,074	101
4170	Sales return	(32,595)	-	(20,899)	-
4190	Sales discount	(112,229)	(1)	(66,761)	(1)
4000	Total operating revenue	9,531,011	100	8,561,414	100
5000	Operating cost (Note 4, 10 and 22)	(7,822,192)	(82)	(7,287,462)	(85)
5900	Operating gross profits	1,708,819	18	1,273,952	15
	Operating expenses (Note 22)				
6100	Promotional expenses	234,123	3	207,058	3
6200	Administrative expenses	380,525	4	308,632	4
6300	R&D expenses	317,895	3	267,214	3
6450	Expected credit impairment loss	2,469	-	8,436	-
6000	Total operating expenses	935,012	10	791,340	10
6900	Operating income	773,807	8	482,612	5
	Non-operating incomes and expenses (Notes 22)				
7100	Interest incomes	73,743	1	40,952	1
7010	Other incomes	80,222	1	77,245	1
7020	Other gains and losses	660	-	(7,491)	-
7050	Financial costs	(77,778)	(1)	(44,835)	(1)
7000	Total non-operating incomes and expenses	76,847	1	65,871	1
7900	Net profits before tax	850,654	9	548,483	6
7950	Income tax expenses (Notes 4 and 23)	(139,440)	(1)	(83,222)	(1)
8200	Net profits for the year	711,214	8	465,261	5

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Code		2024		2023	
		Amount	%	Amount	%
8310	Other comprehensive income Titles not reclassified as profit or loss				
8311	Remeasurement of defined benefit plan (Note 19)	\$ 2,993	-	\$ 5,878	-
8316	Unrealized gains/losses on valuation of investments in equity instruments at fair value through other comprehensive income or loss	-	-	(12,000)	-
8360	Titles likely to be reclassified to profit or loss subsequently				
8361	Exchange differences in the financial statement translation of foreign operations	<u>312,025</u>	<u>3</u>	(<u>99,721</u>)	(<u>1</u>)
8300	Other comprehensive income in the year (net after tax)	<u>315,018</u>	<u>3</u>	(<u>105,843</u>)	(<u>1</u>)
8500	Total comprehensive income in the year	<u>\$ 1,026,232</u>	<u>11</u>	<u>\$ 359,418</u>	<u>4</u>
	Earnings per share (Note 24)				
9710	Basic	<u>\$ 2.36</u>		<u>\$ 1.56</u>	
9810	Diluted	<u>\$ 2.35</u>		<u>\$ 1.56</u>	

The attached notes are part of the consolidated financial statements.

Chairman: HUANG CHIU YUNG

Manager: Tseng Kung-Sheng

Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC. and subsidiaries
Consolidated Statement of Changes in Equity
January 1 to December 31, 2024 and 2023

Unit: NT\$ Thousand

Code		Retained earnings						Other equity items		Treasury stock	Total equity
		Common stock			Retained 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		
		Number of shares (thousand shares)	Amount	Capital surplus	Legal reserve	Special reserve	Undistributed earnings				
A1	Balance as of January 1, 2023	307,536	\$ 3,075,366	\$ 2,054,098	\$ 607,392	\$ 335,891	\$ 368,612	(\$ 208,624)	\$ -	(\$ 161,328)	\$ 6,071,407
	Allocation and distribution of earnings in 2022										
B1	Legal reserve	-	-	-	36,066	-	(36,066)	-	-	-	-
B17	Reversal of special reserve	-	-	-	-	(127,267)	127,267	-	-	-	-
B5	Cash dividend for shareholders	-	-	-	-	-	(297,537)	-	-	-	(297,537)
L3	Transfer of treasury stock to employees	-	-	(123)	-	-	-	-	-	40,906	40,783
N1	Share-based payment	-	-	32,461	-	-	-	-	-	-	32,461
D1	Net profit in 2023	-	-	-	-	-	465,261	-	-	-	465,261
D3	Other comprehensive income after tax in 2023	-	-	-	-	-	5,878	(99,721)	(12,000)	-	(105,843)
D5	Total comprehensive income in 2023	-	-	-	-	-	471,139	(99,721)	(12,000)	-	359,418
Z1	Balance as of December 31, 2023	307,536	3,075,366	2,086,436	643,458	208,624	633,415	(308,345)	(12,000)	(120,422)	6,206,532
	Allocation and distribution of earnings in 2023										
B1	Legal reserve	-	-	-	47,114	-	(47,114)	-	-	-	-
B3	Earnings set aside as a special reserve	-	-	-	-	111,721	(111,721)	-	-	-	-
B5	Cash dividend for shareholders	-	-	-	-	-	(360,087)	-	-	-	(360,087)
L3	Transfer of treasury stock to employees	-	-	(169)	-	-	-	-	-	56,455	56,286
N1	Share-based payment	-	-	65,450	-	-	-	-	-	-	65,450
D1	Net profit in 2024	-	-	-	-	-	711,214	-	-	-	711,214
D3	Other comprehensive income after tax in 2024	-	-	-	-	-	2,993	312,025	-	-	315,018
D5	Total comprehensive income in 2024	-	-	-	-	-	714,207	312,025	-	-	1,026,232
Z1	Balance as of December 31, 2024	307,536	\$ 3,075,366	\$ 2,151,717	\$ 690,572	\$ 320,345	\$ 828,700	\$ 3,680	(\$ 12,000)	(\$ 63,967)	\$ 6,994,413

The attached notes are part of the consolidated financial statements.

Chairman: HUANG CHIU YUNG

Manager: Tseng Kung-Sheng

Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC. and subsidiaries

Consolidated Cash Flow Statement

January 1 to December 31, 2024 and 2023

Unit: NT\$ Thousand

Code		2024	2023
	Cash flow from operating activities		
A10000	Profit before tax in the year	\$ 850,654	\$ 548,483
A20010	Profit and loss items		
A20300	Expected credit impairment loss	2,469	8,436
A20100	Depreciation expense	333,900	330,644
A20400	Net loss on financial assets and liabilities at fair value through profit or loss	34,861	52,890
A20900	Financial costs	77,778	44,835
A21200	Interest incomes	(73,743)	(40,952)
A21900	Compensation cost of employee stock options	65,450	32,461
A23800	Inventory devaluation and gain from price recovery	(10,143)	(10,814)
A22500	Gain on disposal of property, plant and equipment	(5,378)	(3,242)
A23700	Impairment reversal profit of property, plant and equipment	(1,607)	(131)
A30000	Net changes in operating assets and liabilities		
A31130	Notes and accounts receivable	(715,513)	(78,741)
A31200	Inventories	(259,422)	287,910
A31240	Other current assets	(100,912)	7,993
A31990	Other operating assets	(252)	(176)
A32125	Contract liabilities	(5,582)	(10,371)
A32150	Accounts payable	435,545	(52,333)
A32180	Other payables	31,285	11,675
A32230	Other current liabilities	(3,176)	(5,417)
A33000	Cash generated from operations	656,214	1,123,150
A33100	Interest received	22,637	31,594
A33300	Interest paid	(59,559)	(39,521)
A33500	Income tax paid	(137,064)	(54,886)
AAAA	Net cash inflow from operating activities	<u>482,228</u>	<u>1,060,337</u>
	Cash flows from investment activities		
B00040	Acquisition of financial assets measured at amortized cost	(845,870)	(746,540)
B00050	Disposal of financial assets measured at amortized cost	29,422	219,381
B00100	Acquisition of financial assets measured at fair value through profit and loss	(120,000)	(80,000)

(Continued on next page)

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Code		2024	2023
B00200	Disposal of financial assets measured at fair value through profit or loss	\$ 118,735	\$ 53,543
B02700	Purchase of property, plants, and equipment	(641,645)	(68,875)
B02800	Disposal of property, plant, and equipment	59,746	18,435
B03700	Increase in refundable deposit	(1,012)	(202)
B03800	Decrease in refundable deposit	159	6,131
B05350	Acquisition of right-of-use assets	(82,997)	-
B06800	Increase in other non-current assets	(601)	(2,394)
B07100	Increase in prepayments for equipment	(258,344)	(272,842)
BBBB	Net cash outflow from investment	(1,742,407)	(873,363)
Cash flow from financing activities			
C00100	Increase in short-term loans	8,689,025	3,995,317
C00200	Decrease in short-term loans	(7,510,673)	(3,977,424)
C01600	Borrowing of long-term loans	700,000	151,732
C01700	Repayment of long-term loans	(504,629)	-
C01800	Increase in long-term note payables	200,000	200,000
C01900	Decrease in long-term note payables	(199,799)	(199,980)
C03000	Collection of guarantee deposits received	1,143	902
C03100	Refund of guarantee deposits received	(355)	(2,952)
C04020	Repayment of principal for lease	(2,650)	(2,761)
C04500	Distribution of cash dividends	(360,087)	(297,537)
C04900	Payment of treasury stock trading costs	(169)	(123)
C05000	Transfer of treasury stock to employees	56,455	40,906
CCCC	Net cash inflow (outflow) from financing activities	1,068,261	(91,920)
DDDD	Effect of changes in the exchange rate on cash and cash equivalents	214,339	(87,441)
EEEE	Net increase in cash and cash equivalents	22,421	7,613
E00100	Balance of cash and cash equivalents - beginning of the year	1,802,295	1,794,682
E00200	Balance of cash and cash equivalents - end of year	\$ 1,824,716	\$ 1,802,295

The attached notes are part of the consolidated financial statements.

Chairman: HUANG CHIU YUNG

Manager: Tseng Kung-Sheng

Accounting officer: Cheng Ching-Yi

ICHIA TECHNOLOGIES INC.

2024 Earnings Distribution Schedule

Unit: NTD

Unappropriated earnings at the beginning of the period	114,493,202
Net profits for the period	711,214,232
Defined benefit plan remeasurement recognized in retained earnings	2,993,053
Additional adjustment to net profits for the period	714,207,285
Provision of legal reserve (10%) (Description 1)	(71,420,729)
Reversal of special reserve in accordance with the law	312,025,300
Distributable earnings for the period	1,069,305,058
Distribution items	
Shareholder bonus (Description 2)	607,145,066
Unappropriated earnings at the end of the period	462,159,992

Each item is described as follows:

- i. $714,207,285 \times 10\% = 71,420,729$
- ii. According to the earnings distribution proposal, cash dividends of NTD 2.00 per share will be paid.
- iii. In connection with the cash dividend, the chairperson will be authorized to set the ex-dividend date.
- iv. If the number of outstanding shares is affected by subsequent changes in the Company's capital, the chairperson is authorized to exercise their full authority to handle any changes in the dividend distribution to shareholders.
- v. Cash dividends shall be calculated in proportion to the distribution percentage and rounded off to the nearest NTD, and the total amount of the fractional amounts less than NTD 1 shall be adjusted from the largest decimals to the smallest and from the first account number to the last in order to meet the total amount of cash dividends distribution.

Chairman:
Huang Chiu Yung

Managerial Officer:
Tseng Kung-Sheng

Accounting officer:
Cheng Ching-Yee

ICHIA TECHNOLOGIES INC.

Comparison of the Previous and the Amended Provisions of the “Articles of Incorporation”

	Provisions before amendment	Provisions after amendment	Basis for amendment
Article 23	The Company shall set aside not less than 1% of its annual net profits before tax before employees’ and directors’ remuneration as employees’ remuneration and not more than 3% as directors’ remuneration, which shall be distributed by resolution of the board of directors and reported to the stockholders’ meeting. However, if the Company still has accumulated losses (including the amount of adjustment to undistributed earnings), it should retain the loss make-up amount in advance. When the above-mentioned employees are paid in stock or cash, the recipients of the payment may include employees of the controlled or affiliated companies who meet certain criteria.	The Company shall set aside not less than 1% of its annual net profits before tax before employees’ and directors’ remuneration as employees’ remuneration and not more than 3% as directors’ remuneration, which shall be distributed by resolution of the board of directors and reported to the stockholders’ meeting. <u>At least ten percent of the employee remuneration referred to in the preceding paragraph shall be allocated to grassroots employees.</u> However, if the Company still has accumulated losses (including the amount of adjustment to undistributed earnings), it should retain the loss make-up amount in advance. When the above-mentioned employees are paid in stock or cash, the recipients of the payment may include employees of the controlled or affiliated companies who meet certain criteria.	This amendment is made in accordance with Article 14-6 of the Securities and Exchange Act.
Article 25	These Articles of Incorporation were established on October 27, 1989. The 1st amendment was made on May 17, 1990. (Omitted) The 35th amendment was made on June 20, 2023.	These Articles of Incorporation were established on October 27, 1989. The 1st amendment was made on May 17, 1990. (Omitted) The 35th amendment was made on June 20, 2023. <u>The 36th amendment was made on June 19, 2025.</u>	A new date and a new order number of amendment are added.

Appendices

Appendix 1

ICHIA TECHNOLOGIES INC. Articles of Incorporation(before amendment)

- Chapter I General Provisions
- Article 1 The Company has been duly incorporated in accordance with the Company Act and titled 毅嘉科技股份有限公司 with an English name of ICHIA TECHNOLOGIES, INC.
- Article 2 The business of the Company shall include the following areas:
1. CC01080 Electronics Components Manufacturing
 2. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
 3. CC01110 Computer and Peripheral Equipment Manufacturing
 4. F113050 Wholesale of Computers and Clerical Machinery Equipment
 5. F119010 Wholesale of Electronic Materials
 6. CA04010 Surface Treatments
 7. CC01060 Wired Communication Mechanical Equipment Manufacturing
 8. CC01070 Wireless Communication Mechanical Equipment Manufacturing
 9. CQ01010 Mold and Die Manufacturing
 10. CE01030 Optical Instruments Manufacturing
 11. F601010 Intellectual Property Rights
 12. CC01101 Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing
 13. F401021 Restrained Telecom Radio Frequency Equipment and Materials Import.
 14. F401010 International Trade.
 15. ZZ99999 All business items that are not prohibited or restricted by law, except those subject to special approval.
- Article 3 The Company may invest in domestic and overseas business entities subject to resolutions by the Board of Directors. In case of a shareholder of limited liability in the invested companies, the total cost of invested businesses is not subject to the restrictions imposed under Article 13 of The Company Act (i.e. 40% of paid up capital).
- Article 4 The headquarters of the Company is located in Taoyuan City, Taiwan, R.O.C. If the Company considers it necessary, it may, with a resolution adopted at a meeting of the Board of Directors, set up branches or offices in Taiwan and foreign countries.
- Article 5 The Company may make guarantees externally for business-related purposes. This shall be carried out in accordance with the Company's Procedures for Endorsement and Guarantee.
- Chapter II Shares
- Article 6 The Company's capital is set at NT\$6 billion divided into NT\$600 million

shares at a par value of NT\$10. Unissued shares among them are authorized to the Board of Directors to issued in installments.

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

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

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

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

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

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

Chapter III Shareholders' Meeting

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

With regards to the convention of shareholder's meetings, the Company is

required to notify all shareholders at least thirty (30) days before a regular shareholders' meeting or fifteen (15) days before a special shareholders' meeting with details including the date and venue of the meeting and the reasons for the convention.

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

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

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

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

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

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

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

Chapter IV Directors, Audit Committee

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

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

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

Article 14 The Company has set up the Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act to take the responsibility for exercising the supervisors' powers specified in the Company Act, the Securities and Exchange Act, and any other relevant laws and regulations. The Audit Committee shall be composed of the entire number of independent directors. One of the independent directors shall be the convener and at least one of whom shall have accounting or financial expertise.

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

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

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

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

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

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

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

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

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

Article 19 (Deleted)

Article 20 Remuneration shall be paid to directors for their execution of the

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

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

Chapter V Managerial Officers

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

Chapter VI Accounting

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

Article 23 The Company shall set aside not less than 1% of its annual net profits before tax before employees' and directors' remuneration as employees' remuneration and not more than 3% as directors' remuneration, which shall be distributed by resolution of the board of directors and reported to the stockholders' meeting. However, if the Company still has accumulated losses (including the amount of adjustment to undistributed earnings), it should retain the loss make-up amount in advance. When the above-mentioned employees are paid in stock or cash, the recipients of the payment may include employees of the controlled or affiliated companies who meet certain criteria.

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

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

The Board of Directors determines the Company's dividend policy in accordance with the business plan, investment plan, capital budget and changes in the internal and external environment. The Company may distribute all or part of the distributable earnings for the year based on financial, business and operational considerations. The distribution of

earnings may be made in the form of cash or stock dividends, with the percentage of cash dividends distributed being no less than 30% of the total dividends distributed in the year. However, if the shareholders' total dividend is less than NT\$0.50 per share, the entire amount may be distributed in the form of stock dividends.

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

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

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

Chapter VII Supplementary Provisions

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

The 1st amendment was made on May 17, 1990.

The 2nd amendment was made on July 30, 1990.

The 3rd amendment was made on June 28, 1992.

The 4th amendment was made on August 18, 1992.

The 5th amendment was made on February 15, 1993.

The 6th amendment was made on June 30, 1995.

The 7th amendment was made on December 1, 1995.

The 8th amendment was made on May 25, 1996.

The 9th amendment was made on August 30, 1996.

The 10th amendment was made on June 21, 1997.

The 11th amendment was made on May 23, 1998.

The 12th amendment was made on June 5, 1999.

The 13th amendment was made on June 5, 1999.

The 14th amendment was made on May 18, 2000.

The 15th amendment was made on May 18, 2000.

The 16th amendment was made on May 15, 2001.

The 17th amendment was made on May 15, 2001.

The 18th amendment was made on May 20, 2002.

The 19th amendment was made on April 15, 2003.

The 20th amendment was made on June 11, 2004.

The 21st amendment was made on May 18, 2005.

The 22nd amendment was made on June 23, 2006.

The 23rd amendment was made on June 13, 2007.
The 24th amendment was made on June 19, 2008.
The 25th amendment was made on June 10, 2009.
The 26th amendment was made on June 17, 2010.
The 27th amendment was made on June 15, 2017.
The 28th amendment was made on June 15, 2012.
The 29th amendment was made on June 13, 2013.
The 30th amendment was made on June 16, 2015.
The 31st amendment was made on June 16, 2016.
The 32nd amendment was made on June 13, 2017.
The 33rd amendment was made on June 14, 2019.
The 34th amendment was made on June 12, 2020.
The 35th amendment was made on June 20, 2023.

ICHIA TECHNOLOGIES INC.

Rules of Procedure for Shareholders' Meeting

Article 1

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

Article 2

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

Article 3

Unless otherwise provided by laws or regulations, the Company's shareholders meeting shall be convened by the Board of Directors.

For convening a shareholders' meeting via videoconference, the Company shall state it in the Articles of Incorporation and have it resolved by the board of directors, unless specified otherwise in the Regulations Governing the Administration of Shareholder Services of Public Companies. The videoconference of shareholders shall only be held by a resolution adopted by the board of directors with an attendance of more than two-thirds of the directors and an approval of more than half of the directors present.

Changes to how the Company convenes the shareholders' meeting shall be resolved by the board of directors, and shall be made no later than the delivery of the shareholders' meeting notice.

The Company shall prepare electronic versions of the shareholders' meeting notice, proxy forms, and the materials relating to the subjects and descriptions of rectifications, discussions, election or dismissal of directors and upload these to the Market Observation Post System (MOPS) 30 days before the date of a regular shareholders' meeting or 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders' agenda handbook and supplemental meeting materials and upload these to the MOPS 21 days before the date of a regular shareholders' meeting or 15 days before the date of a special shareholders' meeting. However, if the Company's paid-in capital at the end of the most recent fiscal year reaches NT\$10 billion or more, or if the Company holds a

regular shareholders' meeting in the most recent fiscal year and the record on the shareholder register shows that the total shareholding ratio under foreigners' and China's funds reaches 30% or more, the transmission of aforementioned electronic files shall be completed 30 days before the commencement of the regular meeting of shareholders. When convening a shareholders' meeting, the Company shall, 15 days before the scheduled date of the shareholders' meeting, prepare the shareholders' meeting agenda handbook and supplemental materials and make them available for the shareholders to obtain and review at any time. In addition, the handbook shall be displayed at the Company and the stock registrar and transfer agent.

The shareholders' meeting agenda handbook and supplemental materials under the preceding paragraph shall be provided to shareholders for review as follows on the date the shareholder's meeting is convened:

- i. If convening a physical shareholder's meeting, the Company shall distribute them on-site at the shareholder's meeting.
- ii. If convening a hybrid shareholder's meeting, the Company shall distribute them on-site at the shareholder's meeting and upload the electronic files to the video conferencing platform.
- iii. If convening a virtual-only shareholder's meeting, the Company shall upload the electronic files to the video conferencing platform.

The reasons for convening the shareholders' meeting shall be specified in the meeting notice and public announcement. With consent of the addressee, the meeting notice may be given in an electronic form.

Matters pertaining to election or discharge of directors, alteration of the Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, dissolution, merger, spin-off, or any matters as set forth in Paragraph 1, Article 185 of the Company Act, Article 26-1, Article 43-6 of the Securities and Exchange Act, and Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be listed and described in the reasons for the convening of the meeting, and shall not be proposed as an impromptu motion.

Where re-election of all directors and the date of their assumption of offices are stated in the causes for convening the shareholder meeting, after the completion of the re-election in the meeting such date of their assumption of offices may not be altered by any impromptu motion or other means in the same meeting.

Shareholders holding 1% or more of the total number of outstanding shares of a company may propose to the Company a proposal for discussion at a regular shareholders' meeting, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda. Where the circumstances of any subparagraph of Article 172-1, Paragraph 4 of the Company Act applies to a proposal put forward by any shareholder, the board of directors may exclude it from the meeting agenda.

Shareholders may propose a recommendation to urge the Company to promote public interests or fulfill its social responsibilities. Only one proposal may be submitted in accordance with the procedure and Article 172-1 of the Company Act, and if more than one proposals are submitted, they shall be excluded from the meeting agenda.

Prior to the date on which share transfer is suspended before the convention of a regular shareholders' meeting, the Company shall give a public notice for acceptance of shareholders' proposals, the method of the proposition in writing or by electronic transmission, the place and the period for acceptance of such proposals; and the period for accepting such proposals shall not be less 10 days.

Shareholders' proposals are limited to 300 words, and if more than 300 words, the proposal will not be included in the agenda.

The shareholder who makes the proposal shall attend the regular shareholders' meeting in person or by proxy, and take part in the discussion of the proposal. Shareholders shall attend the general shareholders' meeting in person or by proxy, and participate in the discussion of the motion.

Prior to the date of notice of the shareholders' meeting, the Company shall inform any shareholder submitting a proposal of the processing result of the proposal, and shall include in the meeting notice

any proposal that meets the requirements of this Article. At the shareholders' meeting, the board of directors shall explain the reasons for any shareholder's proposal not included in the meeting agenda.

Article 4

Each shareholder may present the authorization of proxy document prepared by the Company with the scope of authorization defined to appoint a proxy to attend each session of the shareholders' meeting.

One shareholder may appoint one proxy and present one authorization of proxy and such document shall be delivered to the Company five days prior to the scheduled date of the shareholders' meeting. Where duplicate copies of the authorization of proxy are delivered, the earliest one delivered shall

prevail. However, this is not applicable if a declaration is made to cancel the earlier appointment of proxy.

After the delivery of the authorization of proxy to the Company, any shareholder who desires to attend the meeting in person or cast the vote in written or electronic form shall inform the Company for the revocation of the authorization in writing two days prior to the scheduled date of the meeting. In the event of any such notice sent beyond the time limit, votes cast by the proxy at the meeting shall prevail.

After the delivery of the authorization of proxy to the Company, any shareholder who desires to attend the meeting in the form of a videoconference shall inform the Company for the revocation of the authorization in writing two days prior to the scheduled date of the meeting. In the event of any such notice sent beyond the time limit, votes cast by the proxy at the meeting shall prevail.

Article 5 (Principles for place and time of shareholders' meetings)

The shareholders' meeting shall be held at the location where the Company is headquartered or a location convenient for the shareholders to attend the meeting and suitable for convening of the shareholders' meeting. The start time of the meeting shall be no earlier than 9 a.m. and no later than 3 p.m.

Any decision regarding the location and time of the meeting shall adequately take into account the opinions of independent directors.

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

Article 6 (Preparation of attendance book and other documents)

The Company shall specify in the notice of shareholders' meeting the time when shareholder attendance registration will be accepted, the place for attendance registration, and other matters for attention.

The time when shareholder attendance registration will be accepted, as stated in the preceding Paragraph, shall be at least 30 minutes prior to the start of the meeting. The place for attendance registration shall be clearly marked, and a sufficient number of competent personnel shall be assigned to handle the registration. For virtual shareholders' meetings, shareholders may begin to register on the video conferencing platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attending the shareholders' meeting in person.

Shareholders shall attend the shareholders' meetings with an attendance card, sign-in card or any other certificate of attendance. The Company may

not randomly add requirements for the provision of any certificate other than that presented by the shareholder to attend the meeting. Any solicitor who solicits letters of attorney shall also bring his/her identity documents for verification.

The Company shall provide an attendance book for attending shareholders, or the attending shareholders may hand in a sign-in card instead.

The Company shall furnish attending shareholders with the meeting agenda handbook, annual report, attendance card, speaker's slips, voting slips and other meeting materials. If there is an election of directors, the election ballots shall also be provided.

Where the government or any juridical person is a shareholder, it may be represented by more than one person at the shareholders' meeting. Any juridical person to be present at the shareholders' meeting as a proxy may only send one representative to the meeting.

In the event of a virtual shareholders' meeting, shareholders who wish to attend the meeting online shall register with the Company two days before the meeting date.

In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda handbook, annual report and other meeting materials to the video conferencing platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1

To convene a virtual shareholders' meeting, the Company shall include the follow particulars in the notice of the shareholders' meeting:

- i. How shareholders attend the virtual meeting and exercise their rights.
- ii. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
 - (i) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
 - (ii) Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
 - (iii) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting meets the minimum legal requirement for a shareholders' meeting after deducting those represented by

shareholders attending the shareholders' meeting virtually, then the shareholders' meeting shall continue. The shares represented by shareholders attending the meeting virtually shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the meeting virtually shall be deemed abstaining from voting on all proposals on the list of proposals to be discussed of that shareholders' meeting.

- (iv) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
- iii. To convene a virtual shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified. Except in the circumstances set out in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide the shareholders with connection facilities and necessary assistance, and specify the period during which shareholders may apply to the company and other related matters requiring attention.

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

If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman. If there is no vice chairman or the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the managing directors to act as the chair, or, if there are no managing directors, one of the directors shall be appointed to act as the chair. When the chair does not make a designation, the managing directors or the directors shall appoint one person among themselves to serve as the chair. Where a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall apply where the representative of a corporate director serves as the chair. It is advised that any shareholders' meeting convened by the board of directors be chaired by the Chairman in person and be attended in person by over half of the directors, at least one independent director, and at least one representative from each of the functional committees. The attendance

shall be recorded in the meeting minutes.

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

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

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

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

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

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

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

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

Article 9

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

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

However, when the attending shareholders represent less than a majority of the total number of issued shares, the chair may postpone the meeting twice at most, and the duration of postponement shall not exceed one hour in total. If the shareholders present after the second postponement do not represent at least one third of the total number of issued shares, the chair shall announce cancellation of the meeting. In the event of a virtual shareholders' meeting, the Company shall announce such cancellation separately on the video conferencing platform.

If the shareholders present after the second postponement, while still not meeting the quorum, represent at least one third of the total shares issued, a tentative resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act and communicated to the shareholders to notify them that the meeting will be convened again within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting virtually shall re-register with the Company in accordance with Article 5.

If the session is still in progress with the eventual presence of shareholders representing more than half of the total outstanding shares, the chair shall once again propose the tentative resolution to the shareholders' meeting for resolution pursuant to Article 174 of the Company Act.

Article 10

If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The relevant proposals (including extempore motions and amendments to the original proposals) shall be subject to voting on a one-by-one basis. The meeting shall proceed in accordance with the set agenda, which may not be changed without a resolution of the meeting.

The provision referred to above is applicable even when the shareholders' meeting is convened by someone other than the board of directors.

The chair may not declare the meeting adjourned before all of the items (including extraordinary motions) on the meeting agenda as set forth in the preceding two paragraphs have been addressed, except by a resolution of the shareholders' meeting. If the chair declares the meeting adjourned in violation of the meeting rules, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, with the consent of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation

and discussion of proposals and amendments or impromptu motions put forward by shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for voting, and schedule sufficient time for voting.

Article 11 (Shareholder's speech)

Before any shareholder attending a shareholders' meeting delivers a statement, the shareholder shall submit a speaker's slip containing the subject of his/her statement and his/her account number (or attendance card number) and account name. The chair shall determine the order in which the shareholder delivers his/her statement.

Shareholders who have only prepared the speech memo without taking the floor for delivery of the speech shall be deemed to have not delivered a speech. In case the content of the speech delivered on the floor is irrelevant to the content in the speech memo, the content of the speech shall prevail.

Unless the chair gives consent, no shareholder may deliver his/her statement more than twice on the same proposal, and each statement may not be delivered for more than five minutes. If the shareholder's statement violates the rules or exceeds the scope of the proposal, the chair may stop the delivery of his/her statement.

When a shareholder has the floor, all other shareholders shall not interfere unless with the consent of the chair or the shareholder who is taking the floor. Any unrestrained action shall be discouraged by the chair.

When a juridical person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.

After a shareholder in the meeting has expressed an opinion, the chair may respond to the issue personally or appoint a specific person to respond to the issue.

When a virtual shareholders' meeting is convened, the shareholders attending the virtual meeting may raise questions in writing form on the virtual meeting platform, starting from the chair's declaration of opening of the meeting to the chair's declaration of adjournment of the meeting. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words, and the regulations in Paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable that the questions be disclosed to the public on the virtual meeting platform.

Article 12 (Calculation of voting shares and recusal system)

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

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

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

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

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

Article 13

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

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

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

Shareholders who wish to attend the shareholders' meeting in person for

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

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

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

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

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

Where the Company convenes a virtual shareholders' meeting, after the chair declares the opening of the meeting, shareholders attending the meeting virtually shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the end of the voting session, otherwise they will be deemed abstained from voting.

In the event of a virtual shareholders' meeting, votes shall be counted at once when the chair announces the end of the voting session, and the results of the votes and elections shall be announced immediately.

Where the Company convenes a hybrid shareholders' meeting and where shareholders who have registered to attend the meeting virtually in accordance with the requirements in Article 5 decide to attend the physical shareholders' meeting in person, they shall revoke their registration 2 days

before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting virtually.

Where shareholders exercise voting rights in writing or electronic means and attend the shareholders' meeting virtually, unless they have withdrawn the declaration of intent, they shall not exercise voting rights on the original proposals, or make any amendments to the original proposals, or exercise voting rights on amendments to the original proposal. The extraordinary proposals are the only exception.

Article 14

The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-the-spot immediately, including the names of those elected as directors and the numbers of votes with which they were elected as well as the names of directors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If legal action is instituted by shareholders pursuant to Article 189 of the Company Act, the ballots shall be retained until the final ruling of the action.

Article 15

Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chair of the meeting and shall be distributed to all shareholders of the company within twenty days after the close of the meeting. The minutes may be prepared and distributed electronically.

The Company may distribute the meeting minutes as set forth in the preceding paragraph by means of a public announcement made in the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's name, the methods of ratification, and a summary of the discussions and voting results (including statistics of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The meeting minutes shall be kept for the duration of the existence of the Company.

Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the

preceding paragraph, the starting time and the end time of the shareholders' meeting, how the meeting is convened, the name of the chair and the secretary, actions to be taken in the event of disruption to the video conferencing platform or to the participation in the virtual meeting due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual shareholders' meeting, other than compliance with the requirements described in the preceding paragraph, the Company shall specify in the meeting minutes the alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting.

Article 16 (Public announcement)

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

During the Company's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the video conferencing platform. The same shall apply whenever new statistics about the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under the regulations of the Taiwan Stock Exchange Corporation, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17 (Maintenance of order at the venue)

Personnel administering the shareholders' meeting shall wear ID badges or armbands at the venue of the meeting.

The chair may command the proctors or security personnel to assist with the maintenance of order. The proctors or security personnel at the meeting venue assisting with maintenance of order shall carry ID or wear armbands marked "Proctor."

At the place of a shareholders' meeting where loudspeakers are equipped, if

a shareholder speaks through any device other than the public address equipment set up by the Company, the chair may terminate his/her/their speech.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructs the proceedings and refuses to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 (Recess and resumption of the meeting)

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for use before all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

The shareholder meeting may, in accordance with the provisions of Article 182 of the Company Act, be resolved to be postponed or resumed within five days.

Article 19 (Disclosure of information on videoconference)

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

Article 20 (Location of the chair and the recording person at a virtual shareholders' meeting)

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

Article 21 (Handling of signal interruption)

In the event of a virtual shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve technical communication issues

In the event of a virtual shareholders' meeting, except for circumstances where a meeting is not required to be postponed to or resumed at another time under Paragraph 4, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, when declaring the opening of the meeting, the chair shall also announce that if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within 5 days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected virtual shareholders' meeting shall not attend the postponed or resumed session.

At a meeting to be postponed or resumed as described in the second paragraph, the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting but do not attend the postponed or resumed session, the number of shares represented by and voting/election rights exercised by these shareholders shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast, counted, and the voting results or the list of elected directors and supervisors have been announced.

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in the second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and no postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting shall continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on the meeting agenda of

that shareholders' meeting.

When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Paragraph 7, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

During the dates or period as set forth in the second half of Article 12 and Paragraph 3, Article 13 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies and Paragraph 2, Article 44-5, Article 44-15 and Paragraph 1, Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the second paragraph.

Article 22

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

Article 23

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

Shareholding of All Directors

1. The total number of shares issued by the Company as of April 21, 2025 was 307,536,533 shares, and the number of shares legally required to be held by all directors was 12,301,461 shares in accordance with the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies."
2. The shareholdings of individual shareholders and all directors as recorded on the shareholder roster as of the date of cessation of stock transfer for the regular shareholders' meeting are as follows, which are in compliance with Article 26 of the Securities and Exchange Act.

Date of cessation of stock transfer: April 21, 2025

Position	Name	Shareholding on the shareholder roster at the date of cessation of stock transfer	
		Number of shares	Percentage %
Chairman	Huang Chiu Yung	11,951,089	3.89%
Vice Chairman	Huang Li Lin	4,707,083	1.53%
Director	Huang Tzu-Cheng	1,285,000	0.42%
Director	Tseng Kung-Sheng	871,000	0.28%
Independent director	Chen Tai-Jan	0	0.00%
Independent director	Huang Chin-Ming	0	0.00%
Independent director	Hsu Wan-Lung	0	0.00%
Total number of shares held by all directors		18,814,172	6.12%