Stock Code: 3577

Industrial Computer Product Data Acquisition System

ICP DAS Co., Ltd.

2025 Annual Report

Publication Date: May 20, 2026

URL: http://mops.twse.com.tw/mops/web/t57sb01_q5

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Title: Assistant Vice President of of Finance Division

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【Deputy Spokesperson】

Name: Peng, Chiung-Yi

Title: Manager of Finance Division

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Name: CPA Li, Yen-Na, CPA Cheng, Ya-Hui

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6. Company Website: https://www.icpdas.com/index_tw.php

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I. Message to Shareholders

Dear shareholders:

➢ **2025 Business Achievement**

ICP DAS's consolidated net revenue for fiscal year 2025 was NT$1,171,923 thousand, representing an increase of 9.44% compared to 2024; the consolidated net profit for 2025 was NT$151,795 thousand, representing an increase of 46.27% compared to 2024; the consolidated gross profit margin over these two years was 54% and 53% respectively; the consolidated net profit margin after tax for 2025 and 2024 was 13% and 10% respectively. Earnings per share were NT$2.37 in 2025 and NT$1.62 in 2024.

The performance of each region showed mixed results. Europe: 21.02%, Asia: 16.5% (Mainland China: 9.16% and other Asian countries: 7.34%), the Americas: 7.83%, and others (Africa and Oceania): 0.57%. Domestic sales accounted for 54%, while export sales accounted for 46%. The most significant growth came from the Americas, Taiwan domestic sales, and Africa, with only Oceania and Asia experiencing declines.

The Company has not disclosed financial forecasts for fiscal year 2025, thus there is no budget achievement status. The consolidated financial income/expenditure and profitability for 2025 are shown below:

Items		2024	2025
Operating income analysis	Gross profit margin (%)	52.75%	53.72%
	Operating profit margin (%)	11.05%	15.84%
Profitability	Return on assets (%)	6.42%	9.26%
	Return on equity(ROE)(%)	7.98%	11.19%
	Net profit margin (%)	9.69%	12.95%
	Earnings per share (NT$)	1.62	2.37

In 2025, a total of 113 new products were developed. Following the market trend of energy conservation and carbon reduction, ESG-related products and applications remain a key focus for everyone. Environmental monitoring products such as temperature and humidity sensors, leak detection, air quality monitors, infrared detection systems for distribution panels, along with environmental quality and factory safety solutions are becoming increasingly important. Coupled with ICP DAS's Energy Management System (EMS) promoted in recent years, which includes electric meters, meter concentrators, and IoTstar, customers can more easily select solutions based on their site requirements and scale. In response to ESG issues and regulatory requirements, businesses are moving from carbon awareness and control to carbon reduction, ultimately hoping to achieve "carbon removal" - that is, net zero, carbon neutrality, and climate neutrality.

- **Impact from external competitive environment, regulatory environment and overall business environment**

In recent years, the global economy has experienced inflationary pressures, central bank interest rate hikes, and the turbulence of the 2024 industry inventory adjustment, leading to a slowdown in overall investment and consumption momentum. However, driven by the powerful wave of AI, Taiwan's semiconductor industry stood out, successfully offsetting the decline in certain sectors and supporting Taiwan's economy in achieving an impressive growth of 8.68%.

Amid this highly challenging environment, ICP DAS, leveraging its precise grasp of and advance positioning in ESG market trends, together with the concerted efforts of all employees in overcoming numerous difficulties, successfully demonstrated strong operational resilience. Not only did we firmly hold full-year revenue above NT$1.1 billion, but our overall performance also surpassed the level achieved in 2024.

Looking ahead to 2026, with the continued prosperity of the semiconductor industry and the gradual easing of geopolitical tensions, if the Chinese market can successfully drive domestic demand growth and industrial upgrading while rebuilding confidence, the global economy is expected to return to a trajectory of steady expansion. ICP DAS has deep confidence in its future operations and will continue to uphold a spirit of unrelenting endeavor, advancing steadily forward.

ICP DAS Labs proceeds to invest in the construction and production equipment of its Biomedical Industry Development Division, and its experiments and products are becoming increasingly sophisticated. In 2024, with the easing of the pandemic, the reopening of travel, and the resumption of various exhibitions, more international visitors and distributors joined the events. ICP DAS successively completed overseas exhibitions and distributor visits in 2024 and early 2025, gaining a deeper understanding of TPU customer information and significantly enhancing the reputation of ICP DAS's TPU. With market and business expansion, we have also gained recognition from new customers. In 2026, we will add new TPU tube applications, and we are confident that ICP DAS's TPU performance will reach new highs in 2026.

- **Summary of 2026 Business Plan**

ICP DAS will continue to adhere to the two fundamental principles of "Customer Oriented" and "Self Improving" to develop products and services that closely align with market trends. Our rich achievements in research and development over the years have won recognition from a wide customer base for OEM/ODM projects. Going forward, we will advance "product R&D" and "total solutions" in parallel.

ICP DAS's market positioning has successfully evolved from a component provider to a solution provider, and we are now striding toward becoming a service provider Leveraging IoT and edge computing technologies, we have established the ICP DAS headquarters factory as a smart-factory implementation example, accompanying customers along their journey toward Industry 4.0 and automation to achieve the goals of higher yield, lower costs, and reduced inventory.

The two main pillars are: ESG and AIoT (fully embracing the edge AI revolution), five major product lines: PC-Based I/O Card, Remote I/O, PAC Controller, Industrial Communication, OEM/ODM Product

Having weathered inflationary pressures and the economic shocks of industry-wide inventory adjustment, ICP DAS has demonstrated strong resilience in steady transformation. We have actively resumed in-person seminars and international exhibitions to deepen direct exchanges with customers; at the same time, we have fully launched digital transformation by integrating the ICP DAS Blog, Facebook, and LINE official accounts to achieve precision cross-media marketing and promote success stories worldwide.

- **Future Company Development Strategy**

Looking ahead to 2026, AI will shift from the "cloud" to the "edge," igniting the "Edge AI" revolution and ushering in the inaugural year of Physical AI. ICP DAS will focus on the deep integration of AI Agents with industrial control, while seizing the explosive demand for industrial communication and DAQ modules driven by humanoid robots and intelligent unmanned systems. We will continue to cultivate the fields of M2M, TouchPAD/HMI, Industrial IoT, WISE, power monitoring, and motion control. ICP DAS's all-new website featuring six major solutions has been launched, enabling customers to precisely connect with applications across various industries:

- IIoT (Industrial Internet of Things)
- Smart Factory
- Smart Manufacturing
- Energy Management
- Building Automation
- Smart Transportation

Furthermore, in the face of the enormous power consumption brought by AI computing capabilities and the trend of global semiconductor output value approaching the trillion-dollar mark, green semiconductors (such as SiC and GaN) and energy sustainability have become the market's core focus. Through ESG and smart manufacturing solutions, ICP DAS provides comprehensive services including solar/wind power generation monitoring, transformer electricity safety, factory air-conditioning and lighting control, and equipment predictive diagnostics. ICP DAS not only assists corporate customers in advancing toward net-zero emissions but also rigorously practices its own corporate governance and sustainable development. We will join hands with industry partners who share the same vision to create outstanding results in the dynamic year of 2026 and provide customers with the best solutions!

Sincerely,

Wishing you great success and prosperity

ICP DAS Co., Ltd.

Chairman: Yeh, Nai-Ti

II. Corporate Governance Report

1. Information on the Directors, President, Vice Presidents, Assistant Managers and Heads of Departments and Branches

(1) Information on Directors

April 19, 2026 Unit: Share; %

Title	Nationality or Place of Registration	Name	Gender Age	Elected (Appointed) Date	Term (Years)	First Elected	Shares Held When Elected		Shares Currently Held		Shares Currently Held by Spouse and Minor Children		Shares Held in the Name of Others		Principal Professional (Academic) Background	Current Concurrent Positions in the Company and Other Companies	Other Managers, Directors or Supervisors Who Are Spouse or Within the Second Degree of Kinship			Note
							Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%			Title	Name	Relationship	
Chairman	R.O.C.	Yeh, Nai-Ti	Female 61 - 65	2025.06.19	3	1993.07.27 Note 1	5,124,874	8.01	5,547,092	8.67	7,554,328	11.81	0	0	Master of Management, Yuan Ze University Chairman, Chia Yu Communications Co., Ltd. Spokesperson, ICP DAS Co., Ltd.	The Company's Vice President, Administration Division Chairman, Da Zhong Investment Co., Ltd. Chairman, Shanghai Golden ICP DAS International Trade Co., Ltd. Chairman, ICP DAS (Wuhan) Co., Ltd.	Director	Chen, Ruei-Yu	Spouse	Note 4
Director	R.O.C.	Chen, Ruei-Yu	Male 66 - 70	2025.06.19	3	1993.07.27 Note 2	8,132,110	12.71	7,554,328	11.81	5,547,092	8.67	0	0	Master of Power Mechanical Engineering, National Tsing Hua University Researcher, Mechanical and Mechatronics Systems Lab, ITRI	The Company's Chief Executive Officer Chairman, Tian Shing Investment Co., Ltd.	Chairman	Yeh, Nai-Ti	Spouse	Note 4
Director	R.O.C.	Cheng, Shu-Fa	Male 66 - 70	2025.06.19	3	2025.06.19	275,982	0.43	390,982	0.61	29,867	0.05	0	0	Department of Power Mechanical Engineering, National Tsing Hua University Engineer, Mechanical and Mechatronics Systems Lab, ITRI	The Company's President Supervisor, Taiwan Smart Energy Industry Association	None	None	None	Note 3
Independent Director	R.O.C.	Chen, Shao-Chi	Male 66 - 70	2025.06.19	3	2022.06.14	2,586	0.00	0	0.00	0	0	0	0	Ph.D. in Electrical Engineering, University at Buffalo, the State University of New York Chair, Department of Electronic Engineering; Director, Institute of Electronics, National Chiao Tung University Associate Editor, IEEE Transactions on Circuits and Systems Independent Director, Alpha Imaging Technology Corp Deputy Dean, Office of International Affairs, National Chiao Tung University Director, Undergraduate Program of Electrical Engineering and Computer Science, National Chiao Tung University Chair, IEEE Vehicular Technology Society, Taipei Section Chair, Department of Electronics Engineering; Director, Institute of Electronics, National Chiao Tung University Chair, IEEE Vehicular Technology Society, Asian-Pacific Chapters Director, IEEE Taipei Section Member of the Board of Examiners &	Independent Board Director, Member of Remuneration Committee, Member of Audit Committee, British Cayman Islands Intelligo Technology Inc. Taiwan Branch Chair, Life Member Affinity Group, IEEE Taipei Section Technical Review Committee Member, Ministry of National Defense	None	None	None	Note 3

Title	Nationality or Place of Registration	Name	Gender Age	Elected (Appointed) Date	Term (Years)	First Elected	Shares Held When Elected		Shares Currently Held		Shares Currently Held by Spouse and Minor Children		Shares Held in the Name of Others		Principal Professional (Academic) Background	Current Concurrent Positions in the Company and Other Companies	Other Managers, Directors or Supervisors Who Are Spouse or Within the Second Degree of Kinship			Note
							Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%			Title	Name	Relationship	
															Convener & Drafter, Ministry of Examination, Examination Yuan Professor, Department of Electronics Engineering and Institute of Electronics, National Chiao Tung University Honorary Retired Professor of the Institute of Electronics, National Yang Ming Chiao Tung University Review Committee Member, Small Business Innovation Research (SBIR) Program, Ministry of Economic Affairs Engineering Accreditation Committee Member, Institute of Engineering Education					
Independent Director	R.O.C.	Chao, Yu	Female 61 - 65	2025.06.19	3	2022.06.14	0	0	0	0	0	0	0	0	Ph.D. in Management, National Chiao Tung University Division Director, Career Guidance & Alumni Service Division, Office of Student Affairs, Chung Hua University Adjunct Associate Professor, Department of Industrial Design, Shih Chien University Editorial Board Member of the "Marketing Review", Taiwan Marketing Research Association Executive Secretary, Social Responsibility Promotion Office, Chung Hua University Adjunct Associate Professor, Department of Educational Psychology and Counseling, National Tsing Hua University Adjunct Associate Professor, Department of Educational Psychology and Counseling, National Hsinchu University of Education Adjunct Assistant Professor, Department of Business Administration, National Taipei University of Business Assistant Professor, Department of Business Administration, Chung Hua University Lecturer, Department of Business Administration, Chung Hua University Assistant Research Fellow, Planning Unit of Precision Instrument Development Center, National Science Council, Executive Yuan Secretary to Manager of Production Department II, WYSE Technology Ltd. Special Assistant to President, Chung Hua University	Associate Professor, Department of Business Administration, Chung Hua University Adjunct Associate Professor, Department of Business Administration, National Taipei University of Business Board Director, Chinese Cross-domain Innovation Association	None	None	None	Note 3
Independent Director	R.O.C.	Hsueh, Shou-Hung	Male 61 - 65	2025.06.19	3	2025.06.19	0	0	0	0		0	0	0	Bachelor's Degree in Accounting, Fu Jen Catholic University Practicing CPA, PwC Taiwan Director, 26th Term of the Board, Taiwan Provincial CPA Association	Practicing CPA, MacroView Accounting Firm Supervisor, Kuang-Wu School Foundation	None	None	None	Note 3

Title	Nationality or Place of Registration	Name	Gender Age	Elected (Appointed) Date	Term (Years)	First Elected	Shares Held When Elected		Shares Currently Held		Shares Currently Held by Spouse and Minor Children		Shares Held in the Name of Others		Principal Professional (Academic) Background	Current Concurrent Positions in the Company and Other Companies	Other Managers, Directors or Supervisors Who Are Spouse or Within the Second Degree of Kinship			Note
							Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%			Title	Name	Relationship	
																Independent Board Director, Member of Remuneration Committee, and Member of Audit Committee, Nextronics Engineering Corp.				
Independent Director	R.O.C.	Lin, Shih-Yi	Female 40 - 45	2025.06.19	3	2025.06.19	0	0	0	0		0	0	0	Bachelor's Degree in Financial and Economic Law, National Chengchi University Project Assistant, Institute of Photonics, National Tsing Hua University Legal Management Specialist, Center for Industry Collaboration, National Chiao Tung University Senior Manager, Legal and Regulatory Affairs Department, Kbro Co., Ltd. Lawyer, Premium Attorneys-at-Law Senior Manager, Legal Department, Hui Zhu Investment Co., Ltd.	Independent Director, Remuneration Committee Member, Audit Committee Member, and Nomination Committee Member (Convener) of OK BIOTECH CO., LTD.	None	None	None	Note 3

Note 1: Chairman Yeh, Nai-Ti served as Director after being re-elected at the shareholders' meeting on June 28, 2007, and her term as Director was interrupted from November 13, 2007 to June 18, 2010. She was then re-elected as Director at the shareholders' meeting on June 18, 2010, and has served as Chairman since being elected at the shareholders' meeting on June 10, 2013.

Note 2: Director Chen, Ruei-Yu resigned as Director on May 20, 2024, and was re-elected as Director at the shareholders' meeting held on June 19, 2025.

Note 3: On June 19, 2025, the Shareholders' Meeting held a full re-election of Directors.

Note 4: The Chairman and the Director Chen are spouses, and the two of them are the original shareholders who co-founded ICP DAS Technology. With all their hearts and efforts, their goal is to create a win-win situation for customers, shareholders, employees, and distributors, striving to create a convenient and reliable technological living environment. To enhance the corporate governance of ICP DAS, two Independent Directors were appointed in 2007. In 2016, the two Independent Directors were re-elected to three Independent Directors, and more than half of the Directors were non-employees or Managerial Officers, in compliance with the "Corporate Governance 3.0 Sustainable Development Road Map" requirements. The original 3 Independent Directors were re-elected to four Independent Directors at the shareholders' meeting in June 2022.

(2) Major shareholders of corporate shareholders

1. Major shareholders of corporate shareholders: None.

2. Major shareholders of major corporate shareholders: None.

(3) Evaluation of Directors

1. Information on Director professional qualifications and Independence of Independent Director:

Terms / Name	Professional Qualifications and Experience	Independence	Number of Other Public Companies Concurrently Serving as Independent Director
Chairman Yeh, Nai-Ti	Dedicated to the industrial control field for over 33 years Possesses work experience required for business and corporate operations	Has no circumstances as specified in Article 30 of the Company Act Note 2	0
Director Chen, Ruei-Yu	Dedicated to the industrial control field for over 33 years Possesses work experience required for business and corporate operations	Has no circumstances as specified in Article 30 of the Company Act Note 2	0
Director Cheng, Shu-Fa	Dedicated to the industrial control field for over 26 years Possesses work experience required for business and corporate operations	Has no circumstances as specified in Article 30 of the Company Act Not a spouse or relative within the second degree of kinship of any other Director	0
Independent Director Chen, Shao-Chi	Possesses work experience required for business and corporate operations	Has no circumstances as specified in Article 30 of the Company Act A declaration has been issued stating compliance with the "Regulations Governing Appointment of Independent Directors by Public Companies and Compliance Requirements"	1
Independent Director Chao, Yu	Ph.D. in Management from National Chiao Tung University with expertise required for marketing, finance, and corporate business operations. Currently serves as Associate Professor in Department of Business Administration, Chung Hua University and Adjunct Associate Professor, Department of Business Administration, National Taipei University of Business	Has no circumstances as specified in Article 30 of the Company Act A declaration has been issued stating compliance with the "Regulations Governing Appointment of Independent Directors by Public Companies and Compliance Requirements" Possesses professional expertise in accounting, finance and marketing. Possesses professional knowledge and skills in sustainable development	0

Independent Director Hsueh, Shou-Hung	Practicing CPA, MacroView Accounting Firm Possesses professional expertise in accounting and finance	Has no circumstances as specified in Article 30 of the Company Act A declaration has been issued stating compliance with the "Regulations Governing Appointment of Independent Directors by Public Companies and Compliance Requirements" Does not provide audit, business, legal and other related services for the Company or affiliated companies	1
Independent Director Lin, Shih-Yi	Possesses work experience in business and legal affairs Has passed the national examination and holds a lawyer's license	Has no circumstances as specified in Article 30 of the Company Act A declaration has been issued stating compliance with the "Regulations Governing Appointment of Independent Directors by Public Companies and Compliance Requirements" Does not provide audit, business, legal and other related services for the Company or affiliated companies	1

Note 1: The aforementioned Director has not been elected by the government, a legal entity, or its representative as stipulated in Article 27 of the Company Act.

Note 2: The Chairman Yeh and the Director Chen are spouses, and the two of them are the original shareholders who co-founded ICP DAS Technology. With all their hearts and efforts, their goal is to create a win-win situation for customers, shareholders, employees, and distributors, striving to create a convenient and reliable technological living environment. To enhance the corporate governance of ICP DAS, two Independent Directors were appointed in 2007. In 2016, the two Independent Directors were re-elected to three Independent Directors, and more than half of the Directors were non-employees or Managerial Officers, in compliance with the "Corporate Governance 3.0 Sustainable Development Road Map" requirements. The original 3 Independent Directors were re-elected to four Independent Directors at the shareholders' meeting in June 2022.

Note 3: All directors were re-elected at the shareholders' meeting on June 19, 2025; therefore, Director Chen, Ruei-Yu, Director Cheng, Shu-Fa, Independent Director Hsueh, Shou-Hung, and Independent Director Lin, Shih-Yi are the newly elected directors.

2. Board of Directors' diversity and independence

According to Article 23 of the Company's "Corporate Governance Best Practice Principles" and Article 3 of the "Procedures for Election of Directors", members of the Board of Directors should generally possess the necessary knowledge, skills and qualities required to perform their duties. The overall capabilities that the Board should possess include operational judgment, accounting and financial analysis, operational management, crisis management, industry knowledge, International vision, leadership, and decision-making skills. In the composition of the Board of Directors, the Company takes into consideration the balance of skills, experience, and diversity required for the Company's business, including gender, age, nationality, professional background, professional skills, and industry experience. Identifying suitable candidates for appointment as Directors to create a diverse Board of Directors can provide professional opinions from different perspectives, which is beneficial for improving the Company's operational performance and management.

The specific management objectives and achievements of the Company's diversity policy are as follows:

Management Objectives	Achievement	Description
Directors of either gender account for at least one-third (33%) of seats	Achieved	Male-to-female ratio is 4:3 (57%:43%)
The target ratio for female directors is 30%	Achieved	There are 3 female directors (43%)
Directors with spouses and second-degree relatives not exceeding one-third of Director seats	Achieved	2 directors are in spousal or second-degree relative relationships (29%)
At least one-third of the Board members shall possess legal, accounting, or industry expertise	Achieved	1 director with legal expertise (14%), 2 with accounting/financial expertise (29%), and 4 with industry expertise (57%)

Consideration Factors	Composition of the Board of Directors This Term	Diversity Policies
Board Seats	3 Director, 4 Independent Board Directors	The proportion of Independent Board Directors is 57% (4 seats) The proportion of Directors with employee status is 43% (3 seats) The proportion of Directors with spouse and second-degree relative relationship is 29%. (2 seats)
Gender	3 female, 4 male	Director gender ratio 4:3 (male to female) The target ratio for female directors is 30% The ratio of female Directors reached 43%, achieved the target
Age	Born between 1955 and 1984	40-45 years old: 1 Independent Director 56-60 years old: 1 Independent Director 61-65 years old: 1 Director, 1 Independent

		Director 66-70 years old: 2 Directors, 1 Independent Director
Nationality	R.O.C.	All are ROC nationals
Education	2 PhD, 2 Master's, and 3 Bachelor's degrees	PhD: 2 Independent Directors Master's: 2 Directors Bachelor's: 1 Director, 2 Independent Board Directors
Professional background	Management, Science and Engineering, Finance and Accounting, Marketing, Law, etc.	Professional background across multiple areas meets the target.
Professional qualifications and more than 5 years of work experience	Management, R&D, Scholars and Professors, Lawyers, Accountants, Consultants, etc.	Universities and colleges: 2 Independent Directors Lawyer: 1 Independent Director Accounting Firm: 1 Independent Director

Name	Gender	Term of Office (Years) Note 1	Re-Election (Times) Note 2	Operation Management	Industry Knowledge	Legal	Marketing	Finance/ Accounting	Science and Engineering
Chairman Yeh, Nai-Ti	Female	29	5	V	V				
Director Chen, Ruei-Yu	Male	22	8	V	V				V
Director Cheng, Shu-Fa	Male	1	0	V	V				V
Independent Director Chen, Shao-Chi	Male	4	1	V	V				V
Independent Director Chao, Yu	Female	4	1	V			V	V	
Independent Director Hsueh, Shou-Hung	Male	1	0	V				V	
Independent Director Lin, Shih-Yi	Female	1	0	V		V			

Note 1: The term of office is calculated from the initial appointment date to December 31, 2025, and the years not in service are deducted.

Note 2: The number of uninterrupted terms of office shall be calculated from the date of election at the shareholders' meeting.

Note 3: If the number of directors of either gender is less than one-third of the board, please explain the reason and describe the planned measures to enhance gender diversity on the board: The requirement that directors of either gender account for at least one-third of the board has already been met.

(4) Information on the President, Vice Presidents, Assistant Managers and Heads of Departments and Branches

April 19, 2026 Unit: Share; %

Title	Nationality	Name	Gender	Elected (Appointed) Date	Shares Held		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Principal Professional (Academic) Background	Current Concurrent Positions in Other Companies	Managers Who Are Spouses or Within the Second Degree of Kinship			Note
					Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%			Title	Name	Relationship	
Chief Executive Officer	R.O.C.	Chen, Ruei-Yu	Male	1993.08.06	7,554,328	11.81	5,547,092	8.67	0	0	Master of Power Mechanical Engineering, National Tsing Hua University Researcher, Mechanical and Mechatronics Systems Lab, ITRI	Chairman, Tian Shing Investment Co., Ltd.	Vice President, Administration Division	Yeh, Nai-Ti	Spouse	Note 1 Note 3
President, Marketing and Business Division and Planning Division	R.O.C.	Cheng, Shu-Fa	Male	2024.06.13 2009.01.01	390,982	0.61	29,867	0.05	0	0	Department of Power Mechanical Engineering, National Tsing Hua University Engineer, Mechanical and Mechatronics Systems Lab, ITRI	Supervisor, Taiwan Smart Energy Industry Association	None	None	None	
Vice President, Administration Division	R.O.C.	Yeh, Nai-Ti	Female	1993.08.06	5,547,092	8.67	7,554,328	11.81	0	0	Master of Management, Yuan Ze University Chairman, Chia Yu Communications Co., Ltd. Spokesperson, ICP DAS Co., Ltd.	Chairman, Da Zhong Investment Co., Ltd. Chairman, Shanghai Golden ICP DAS International Trade Co., Ltd. Chairman, ICP DAS (Wuhan) Co., Ltd.	Chief Executive Officer	Chen, Ruei-Yu	Spouse	Note 3
Vice President, R&D Division	R.O.C.	Chao, Ying-Chieh	Male	2025.03.06	55,373	0.09	266	0	0	0	Graduate Institute of Mechanical Engineering, National Sun Yat-sen University Engineer, Industrial Systems Co., Ltd. Director, R&D Division, ICP DAS Co., Ltd.	None	None	None	None	Note 2
Project Vice President	R.O.C.	Huang, Kuo-Cheng	Male	2005.03.07	595,942	0.93	83,461	0.13	0	0	Department of Mathematics, National Tsinghua University Vice President of Business, IEI Integration Corp R&D Manager, HsunYuan Corp. Engineer, EENET Corp. Supervisor, Supreme Electronics Co., Ltd. Supervisor, Shanghai Golden ICP DAS International Trade Co.,Ltd. Supervisor, ICP DAS (Wuhan) Co., Ltd.	President, Shanghai Golden ICP DAS International Trade Co.,Ltd. President, ICP DAS (Wuhan) Co., Ltd. Independent Director and Member of Audit and Remuneration Committee, Supreme Electronics Co., Ltd.	None	None	None	

Title	Nationality	Name	Gender	Elected (Appointed) Date	Shares Held		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Principal Professional (Academic) Background	Current Concurrent Positions in Other Companies	Managers Who Are Spouses or Within the Second Degree of Kinship			Note
					Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%	Number of Shares	Shareholding Ratio%			Title	Name	Relationship	
Vice President, Biomedical Industry Development Division	R.O.C.	Chen, Jui-Hsiang	Male	2018.07.26	670,408	1.05	813,741	1.27	0	0	Master's degree in Polymer Science, National Tsing Hua University Ph.D., Department of Chemical Engineering, National Tsing Hua University Researcher and Manager at the Polymer Research Division, Institute of Chemical Engineering, ITRI Senior Associate Research Fellow and Deputy Group Leader, Biomedical Materials and Tissue Engineering Technology Group, Biomedical Technology and Device Research Laboratories, ITRI Senior Associate Research Fellow and Research Director, Fiber Division, Material and Chemical Research Laboratories, ITRI	None	Chief Executive Officer	Chen, Ruei-Yu	Brother	
Factory Director and Safety Manager, Production Management Division	R.O.C.	Fu, Kuo-Chun	Male	2024.03.04	145,048	0.23	5,700	0.01	0	0	Department of Industrial Engineering and Management, Ming Chi University of Technology Deputy Factory Director, ICP DAS Co., Ltd.	None	None	None	None	
Assistant Manager of Finance Division, Spokesperson, and Corporate Governance Officer	R.O.C.	Cheng, Pi-Yu	Female	2009.08.01	115,238	0.18	0	0	0	0	Master of Management, Yuan Ze University Deputy Manager, Finance Division, BENQ Materials Corp.	Assistant Professor-level Professional Technician, College of Management, Yuan Ze University Supervisor, Yuan Ze University School of Management Alumni Association	None	None	None	

Note 1: On January 14, 2025, the Board of Directors approved the appointment of Chen, Ruei-Yu as Chief Executive Officer.

Note 2: On March 6, 2025, the Board of Directors approved the appointment of Chao Ying-Chieh as Vice President of the R&D Division.

Note 3: The Chief Executive Officer and the Vice President of the Administration Division are spouses. The two of them are the original shareholders who co-founded ICP DAS, leveraging their professional expertise and business experience to carry out the company's operations. In response to the requirements of the "Corporate Governance 3.0 Sustainable Development Road Map", the original 3 Independent Directors were re-elected to 4 Independent Directors at the Shareholders' Meeting in June 2022, and more than half of the Directors should not concurrently serve as employees or Managerial Officers.

2. Remuneration Paid to Directors, Supervisors, President, and Vice Presidents in the Most Recent Year

(1) Remuneration for Directors (Independent Directors)

Unit: NT$ thousand; Share (thousand shares): %

Title	Name	Directors' Remuneration								A, B, C, and D as a % of Net Income After Tax (Note 3)		Concurrent Employee Remuneration								A, B, C, D, E, F, and G as a % of Net Income After Tax (Note 3)		Whether Directors Receive Remuneration From Non-Consolidated Investees or the Parent Company
		Remuneration (A)		Severance and Pensions (B) (Note 4)		Director Remuneration (C) (Note 1)		Operating Expenses (D) (Note 2)				Base Compensation, Bonus, and Special Allowance (E) (Note 2)		Severance and Pensions (F) (Note 4)		Employee Compensation (G) (Note 1)						
																The Company		All Companies included in the Financial Report				
		The Company	All Companies included in the Financial Report	The Company	All Companies included in the Financial Report	The Company	All Companies included in the Financial Report	The Company	All Companies included in the Financial Report	The Company	All Companies included in the Financial Report	The Company	All Companies included in the Financial Report	The Company	All Companies included in the Financial Report	Cash Amount	Stock Amount	Cash Amount	Stock Amount	The Company	All Companies included in the Financial Report	
Chairman	Yeh, Nai-Ti	1,449	1,449	0	0	1,479	1,479	0	0	2,928 1.93%	2,928 1.93%	5,573	5,573	208	208	1,247	0	1,247	0	9,956 6.56%	9,956 6.56%	None
Director	Chen, Ruei-Yu																					
Director	Cheng, Shu-Fa																					
Independent Director	Chen, Shao-Chi	720	720	0	0	2,630	2,630	120	120	3,470 2.29%	3,470 2.29%	0	0	0	0	0	0	0	0	3,470 2.29%	3,470 2.29%	None
Independent Director	Chao, Yu																					
Independent Director (Note 7)	Hsueh, Shou-Hung																					
Independent Director (Note 7)	Lin, Shih-Yi																					

Note 1: The total amount of directors' remuneration and employees' compensation for the Company's fiscal year 2025 has been approved by the Board of Directors, but the actual allocation of employees' compensation has not yet been resolved. Therefore, the amount of employees' compensation in the above table is estimated based on the proportion of the actual allocation amount in the fiscal year 2024.

Note 2: Amount for the 2025.

Note 3: It is calculated based on the amount of net income after tax in the the parent company only financial statements for the year ended December 31, 2025.

Note 4: Amount accrued for the 2025.

Note 5: The Independent Director receives a fixed remuneration for serving as a member of functional committees, directors' remuneration (1% as stipulated in the Company's Articles of Incorporation and approved by the Board of Directors), and transportation allowance. The aforementioned remuneration has been reviewed and approved by the Remuneration Committee and the Board of Directors.

Note 6: Other than disclosure in the above table, Directors remunerations earned by providing services (e.g. providing consulting services as a non-employee of parent company/ all consolidated entities/ non-consolidated affiliates) to ICD DAS and all consolidated entities in the most recent financial statements: None.

Note 7: All directors were re-elected at the shareholders' meeting on June 19, 2025; therefore, Independent Director Shen, Yang-Bin and Independent Director Jiang, Yi-Jyun retired from their directorships and received directors' remuneration only for the first half of 2025, while Director Chen, Ruei-Yu, Director Cheng, Shu-Fa, Independent Director Hsueh, Shou-Hung, and Independent Director Lin, Shih-Yi, as newly elected directors, received directors' remuneration only for the second half of 2025.

Note 8: Director Huang, Bin-Fong passed away on March 2, 2025, and ceased to serve as Director.

Remuneration Range Table

Range of Remuneration Paid to Each Director of the Company	Director			
	Sum of (A+B+C+D)		Sum of (A+B+C+D+E+F+G)	
	The Company	All Companies included in the Financial Report	The Company	All Companies included in the Financial Report
Less than NT$1,000,000	Chen, Ruei-Yu; Cheng, Shu-Fa; Chen, Shao-Chi; Chao, Yu; Hsueh, Shou-Hung; Lin, Shih-Yi		Chen, Shao-Chi; Chao, Yu; Hsueh, Shou-Hung; Lin, Shih-Yi	
NT$1,000,000 (inclusive) to NT$2,000,000 (exclusive)	-		-	
NT$2,000,000 (inclusive) to NT$3,500,000 (exclusive)	Yeh, Nai-Ti		Yeh, Nai-Ti; Chen, Ruei-Yu	
NT$3,500,000 (inclusive) to NT$5,000,000 (exclusive)	-	-	Cheng, Shu-Fa	
NT$5,000,000 (inclusive) to NT$10,000,000 (exclusive)	-	-	-	-
NT$10,000,000 (inclusive) to NT$15,000,000 (exclusive)	-	-	-	-
NT$15,000,000 (inclusive) to NT$30,000,000 (exclusive)	-	-	-	-
NT$30,000,000 (inclusive) to NT$50,000,000 (exclusive)	-	-	-	-
NT$50,000,000 (inclusive) to NT$100,000,000 (exclusive)	-	-	-	-
More than NT$100,000,000	-	-	-	-
Total	7		7	

(2) Supervisors' Remuneration

N/A.

(3) Remuneration of the President and Vice Presidents

Unit: NT$ thousand; Share (thousand shares): %

Title	Name	Salary (A) (Note 1)		Severance and Pensions (B) (Note 4)		Bonus and Special Allowance (C) (Note 1)		Employee Compensation Amount (D) (Note 2)				A, B, C, and D as a % of Net Income After Tax (Note 3)		Whether Directors Receive Remuneration From Non-Consolidated Investees or the Parent Company
		The Company	All Companies included in the Financial Report	The Company	All Companies included in the Financial Report	The Company	All Companies included in the Financial Report	The Company		All Companies included in the Financial Report		The Company	All Companies included in the Financial Report	
								Cash Amount	Stock Amount	Cash Amount	Stock Amount			
Chief Executive Officer (Notes 5)	Chen, Ruei-Yu	10,129	10,129	531	531	2,267	2,267	1,856	0	1,856	0	14,783 9.74%	14,783 9.74%	None
President, Marketing and Business Division and Planning Division	Cheng, Shu-Fa													
Vice President, Administration Division	Yeh, Nai-Ti													
Vice President, R&D Division (Note 8)	Chao, Ying-Chieh													
Project Vice President	Huang, Kuo-Cheng													
Vice President, Biomedical Industry Development Division	Chen, Jui-Hsiang													

Note 1: Amount for the 2025.

Note 2: The amount of employees' compensation for the Company in 2025 has been approved by the Board of Directors, but the actual distribution amount has not yet been decided. Therefore, the amount of employees' compensation in the above table is calculated based on the proportion of the actual distribution amount in 2024.

Note 3: It is calculated based on the amount of net income after tax in the the parent company only financial statements for the year ended December 31, 2025.

Note 4: Amount accrued for the 2025.

Note 5: On January 14, 2025, the Board of Directors approved the appointment of Chen, Ruei-Yu as Chief Executive Officer.

Note 6: Ku, Chia-Chun resigned from the position of Vice President on February 2, 2025.

Note 7: Huang, Bin-Fong passed away on March 2, 2025, and ceased to serve as Vice President.

Note 8: On March 6, 2025, the Board of Directors approved the appointment of Chao Ying-Chieh as Vice President of the R&D Division.

Remuneration Range Table

Range of Remuneration Paid to Each President and Vice President of the Company	Name of the President and Vice Presidents	
	The Company	All Companies included in the Financial Report
Less than NT$1,000,000	Yeh, Nai-Ti	
NT$1,000,000 (inclusive) to NT$2,000,000 (exclusive)	-	
NT$2,000,000 (inclusive) to NT$3,500,000 (exclusive)	Chen, Ruei-Yu; Chao, Ying-Chieh; Huang, Kuo-Cheng; Chen, Jui-Hsiang	
NT$3,500,000 (inclusive) to NT$5,000,000 (exclusive)	Cheng, Shu-Fa	
NT$5,000,000 (inclusive) to NT$10,000,000 (exclusive)	-	-
NT$10,000,000 (inclusive) to NT$15,000,000 (exclusive)	-	-
NT$15,000,000 (inclusive) to NT$30,000,000 (exclusive)	-	-
NT$30,000,000 (inclusive) to NT$50,000,000 (exclusive)	-	-
NT$50,000,000 (inclusive) to NT$100,000,000 (exclusive)	-	-
More than NT$100,000,000	-	-
Total	6	

(4) The names of Managerial Officers involved in the distribution of employees' compensation and the distribution details

Unit: NT$ thousand

Title		Name	Stock Amount (Note 1)	Cash Amount (Note 1)	Total	Amount as a % of Net Income After Tax (Note 2)
Managerial officers	Chief Executive Officer (Notes 4)	Chen, Ruei-Yu	0	2,302	2,302	1.52
	President, Marketing and Business Division and Planning Division	Cheng, Shu-Fa				
	Vice President, Administration Division	Yeh, Nai-Ti				
	Vice President, R&D Division (Note 7)	Chao, Ying-Chieh				
	Project Vice President	Huang, Kuo-Cheng				
	Vice President, Biomedical Industry Development Division	Chen, Jui-Hsiang				
	Factory Director, Production Management Division	Fu, Kuo-Chun				
	Assistant Manager, Finance Division	Cheng, Pi-Yu				

Note 1:The amount of employees' compensation for the Company in 2025 has been approved by the Board of Directors, but the actual distribution amount has not yet been decided. Therefore, the amount of employees' compensation in the above table is calculated based on the proportion of the actual distribution amount in 2024.

Note 2: It is calculated based on the amount of net income after tax in the the parent company only financial statements for the year ended December 31, 2025.

Note 3: Amount accrued for the 2025.

Note 4: On January 14, 2025, the Board of Directors approved the appointment of Chen, Ruei-Yu as Chief Executive Officer.

Note 5: Ku, Chia-Chun resigned from the position of Vice President on February 2, 2025.

Note 6: Huang, Bin-Fong passed away on March 2, 2025, and ceased to serve as Vice President.

Note 7: On March 6, 2025, the Board of Directors approved the appointment of Chao Ying-Chieh as Vice President of the R&D Division.

(5) Analyze and describe the ratio of total remuneration paid to the Company's Directors, Supervisors, President, and Vice Presidents by the Company and all companies covered in the consolidated financial statements for the most recent 2 fiscal years to the individual after-tax net income, and explain the policies, standards, and combinations for compensations, the procedures for setting remuneration, and the correlation with operational performance and future risks:

The remuneration of the Directors, President and Vice Presidents of this Company is paid by the Company itself, and they do not receive any remuneration from other companies included in the consolidated financial statements.

Items / Title	The Company				All Companies included in the Financial Report			
	2024		2025		2024		2025	
	Total	% of Net Income After Tax	Total	% of Net Income After Tax	Total	% of Net Income After Tax	Total	% of Net Income After Tax
Directors' Remuneration	5,380	5.18%	6,398	4.21%	5,380	5.18%	6,398	4.21%
Remuneration of President and Vice Presidents	13,406	12.92%	14,783	9.74%	13,406	12.92%	14,783	9.74%
Net Income After Tax	103,780	-	151,795	-	103,780	-	151,795	-

The total remuneration for the Company's directors in 2025 increased by 18.92% compared to 2024, mainly because the Company's net profit after tax in 2025 increased by 46.27% compared to 2024, resulting in an increase in directors' remuneration, which is closely linked to the operational performance. The total remuneration for the President and Vice Presidents increased by 10.27% compared to 2024, mainly due to adjustments in remuneration based on operating conditions and performance evaluations, with an average salary increase of approximately 3% in 2025. Additionally, the total amount of employees' compensation for 2025 has been approved by the Board of Directors but the actual distribution has not yet been decided. Therefore, the amount of employees' compensation is estimated based on the proportion of the actual distribution in 2024. Furthermore, due to personnel changes in 2025, the remuneration for the President and Vice Presidents increased.

The Company has established a Remuneration Committee responsible for reviewing and formulating policies, systems, standards, and structures for the remuneration of Directors, Supervisors, and Managerial Officers, as well as conducting performance evaluations. On March 12, 2026, the Remuneration Committee and the Board of Directors approved the establishment of the "Regulations Governing the Remuneration and Compensation of Directors and Independent Directors" to strengthen the Company's remuneration and compensation system for directors and independent directors, ensure that the system is fair, reasonable, and compliant with laws and

regulations, and address both the Company's operational norms and governance needs.

Directors' remuneration and employees' compensation payment policies refer to general industry practices and are administered in accordance with Article 19 of the Company's Articles of Incorporation, which stipulates that 3% to 12% of the current year's profits shall be appropriated as employee compensation and no more than 3% of the current year's profits shall be appropriated as directors' remuneration. By resolution of the Board of Directors, 2% of 2025 profits were appropriated as directors' remuneration and 10% as employees' compensation, to be distributed in cash. This is closely linked to business performance and is determined in accordance with the directors' self-performance evaluation (measured across aspects including the grasp of the Company's objectives and mission, awareness of directors' duties, level of participation in the Company's operations, internal relationship management and communication, professional development and continuing education of directors, internal control, and other items). The 2025 director performance evaluation results ranged from 84 to 100 points, with an overall average of 94.29 points. The Company's independent directors, who serve as members of functional committees, additionally receive fixed remuneration and meeting transportation allowances; this fixed remuneration is unrelated to performance.

The remuneration for the President, Vice Presidents, and other Managerial Officers is determined based on their positions and responsibilities, with reference to industry standards for similar positions. In addition to considering the company's overall operating performance, individual contributions to the company's performance are also taken into account to provide reasonable remuneration, subject to the approval of the Board of Directors. The remuneration is related to the current year's operating performance but not related to future risks.

The distribution of remuneration for Managerial Officers is comprehensively considered based on their participation in the company's operations and performance evaluations. The evaluation criteria include the company's overall operating performance, leadership and delegation abilities, customer/quality orientation and integrity, as well as other special contributions or significant negative events. The performance evaluation results for managerial officers in 2025 ranged from 87.5 to 96.1 points, and their annual salary adjustments, bonuses, and employee profit-sharing are positively correlated with their individual performance evaluations.

(6) Training Status of Directors (including Independent Directors)

1. Implementation of training measures for directors

   To enhance the professional knowledge and decision-making abilities of Directors, enabling them to effectively implement the company's corporate governance system, the Company has also referred to the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/ TPEx Listed Companies" and established a mechanism and channels for Directors' continued learning. Taking into account each Director's professional background and the Company's business focus and main business development directions, the Company collects information on relevant courses covering corporate governance topics such as finance, business, commerce, law, and accounting organized by institutions recognized by the competent authorities. The Company then arranges appropriate continuing education periods and contents for each member and promptly obtains proof of continued education from each Director, disclosing their continued education status on the MOPS. The Company's Directors (including Independent Directors) must receive at least 12 hours of continued education in their first year of appointment, and at least 6 hours of continued education each year during their term or upon re-appointment, in compliance with the "Directions for the Implementation of Continuing Education" regarding the required hours of continued education.

2. Training status of directors (including independent directors)

Training Hours	List of Completed Training Hours
6 hours	Yeh, Nai-Ti; Chen, Ruei-Yu; Chen, Shao-Chi; Chao, Yu
More than 6 hours	Cheng, Shu-Fa (12 hours); Hsueh, Shou-Hung (9 hours); Lin, Shih-Yi (9 hours)

Title	Name	Training Date	Organizer	Course Name	Training Hours
Independent Director	Hsueh, Shou-Hung	2025/04/01	The National Federation of CPA Associations of the R.O.C.	Carbon credit trading and assurance procedures International development trends in carbon credit trading	6
Independent Director	Lin, Shih-Yi	2025/05/14	Accounting Research and Development Foundation	Legal liability and case analysis on the preparation of corporate "Sustainability Reports"	6
Independent Director	Chao, Yu	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit Forum	3
Director	Cheng, Shu-Fa	2025/07/24	Taipei Exchange (TPEx)	Information session on insider shareholding for listed and TPEx-listed and emerging stock companies	3

Chairman Director Director Independent Director Independent Director Independent Director Independent Director	Yeh, Nai-Ti Chen, Ruei-Yu Cheng, Shu-Fa Chen, Shao-Chi Chao, Yu Hsueh, Shou-Hung Lin, Shih-Yi	2025/08/05	Taiwan Investor Relations Institute	ESG ratings and practical applications	3
Independent Director	Chen, Shao-Chi	2025/08/08	Securities and Futures Institute	2025 Information Session on Legal Compliance for Insider Shareholding Transactions	3
Director	Cheng, Shu-Fa	2025/09/03	Accounting Research and Development Foundation	How to apply "Robotic Process Automation" (RPA) to enhance internal control effectiveness	6
Chairman	Yeh, Nai-Ti	2025/10/08	Taiwan Investor Relations Institute	Corporate digital transformation — Application cases of AI and emerging technologies	3
Director	Chen, Ruei-Yu	2025/12/08	Taipei Foundation of Finance	Business value and digital risks of Generative AI	3

3. Corporate Governance Operational Status

(1) Information on the operations status of the Board of Directors

Term of office of the current directors: From June 19, 2025 to June 18, 2028, the meeting has been held 5 times.

In 2025, the meeting has been held 6 times, and the attendance of the directors was as follow:

Title	Name	Number of Actual Attendances	Number of Proxy Attendances	Actual Attendance Rate (%)	Note
Chairman	Yeh, Nai-Ti	6	0	100	Cumulative attendance rate of this term: 100%
Director	Chen, Ruei-Yu	3	0	100	Cumulative attendance rate of this term: 100%, Note 2
Director	Huang, Bin-Fong	1	0	100	Note 1
Director	Cheng, Shu-Fa	2	1	67	Cumulative attendance rate of this term: 67%, Note 2

Independent Director	Shen, Yang-Bin	3	0	100	Note 2
Independent Director	Jiang, Yi-Jyun	3	0	100	Note 2
Independent Director	Chen, Shao-Chi	6	0	100	Cumulative attendance rate of this term: 100%
Independent Director	Chao, Yu	6	0	100	Cumulative attendance rate of this term: 100%
Independent Director	Hsueh, Shou-Hung	3	0	100	Cumulative attendance rate of this term: 100%, Note 2
Independent Director	Lin, Shih-Yi	3	0	100	Cumulative attendance rate of this term: 100%, Note 2

Note 1: Director Huang, Bin-Fong passed away on March 2, 2025, and ceased to serve as Director.

Note 2: All directors were re-elected at the shareholders' meeting on June 19, 2025; therefore, Independent Director Shen, Yang-Bin and Independent Director Jiang, Yi-Jyun retired from their directorships, while Director Chen, Ruei-Yu, Director Cheng, Shu-Fa, Independent Director Hsueh, Shou-Hung, and Independent Director Lin, Shih-Yi are the newly elected directors.

Other Matters to be disclosed:

1. If any of the following situations occur in the operation of the Board of Directors, the date, period, agenda content, opinions of all Independent Directors, and the Company's handling of the Independent Directors' opinions should be clearly stated:

   (1) Matters listed in Article 14-3 of the Securities and Exchange Act: Please refer to page 37.

   (2) Except aforementioned items, other matters resolved by the Board of Directors which an Independent Director has expressed an objection or reservation that has been recorded or stated in writing: No such instances.

2. Implementation of directors' recusal from proposals involving conflicts of interest, including the director's name, the content of the proposal, the reason for recusal, and the participation in voting:

   During the Board of Directors meeting on January 14, 2025, the following recusal situation occurred:

   Regarding Proposal 1 concerning the appointment and compensation of the Company's Chief Executive Officer, as Chairperson Ms. Yeh, Nai-Ti and Mr. Chen, Ruei-Yu have a spousal relationship, they recused themselves from voting due to conflict of interest. Independent Board Director Ms. Jiang, Yi-Jyun, the convener of the Remuneration Committee, was appointed to serve as acting chairperson. After the chairperson consulted with the independent directors and all other directors present, the proposal was unanimously approved without objection. (6 Directors attended, 1 Director recused themselves, 5 Directors passed the case without objection)

During the Board of Directors meeting on March 6, 2025, the following recusal situation occurred:

Regarding Proposal 12 concerning the 2025 Chairman's remuneration standards and structure, as Chairman Ms. Yeh, Nai-Ti recused herself from voting due to a conflict of interest, Independent Director Ms. Jiang, Yi-Jyun, the convener of the Remuneration Committee, was appointed to serve as acting chairperson. After the chairperson consulted with all independent directors, the proposal was unanimously approved without objection. (5 Directors attended, 1 Director recused themselves, 4 Directors passed the case without objection)

Regarding Proposal 13 concerning the 2025 Managerial Officers' remuneration standards and structure, as Director Ms. Yeh, Nai-Ti, who serves as the Vice President of the Administration Division, recused herself from voting due to a conflict of interest, Independent Director Ms. Jiang, Yi-Jyun, the convener of the Remuneration Committee, was appointed to serve as acting chairperson. After the chairperson consulted with all independent directors, the proposal was unanimously approved without objection. (5 Directors attended, 1 Director recused themselves, 4 Directors passed the case without objection)

During the Board of Directors meeting on May 2, 2025, the following recusal situation occurred:

Regarding Proposal 2 concerning the removal of non-competition restrictions for nominated director candidates, Independent Director Mr. Chen, Shao-Chi recused himself from voting due to a conflict of interest. After the chairperson consulted with all other independent directors present, the proposal was unanimously approved without objection. (5 Directors attended, 1 Director recused themselves, 4 Directors passed the case without objection)

During the Board of Directors meeting on August 5, 2025, the following recusal situation occurred:

For the Proposal 3 concerning managerial officers' remuneration, Chairman Yeh, Nai-Ti, who serves as Vice President of the Administration Division; Director Chen, Ruei-Yu, who serves as Chief Executive Officer; and Director Cheng, Shu-Fa, who serves as President, recused themselves and did not participate in voting due to conflicts of interest. Independent Director Chen, Shao-Chi, Convener of the Remuneration Committee, was appointed to serve as acting chairperson. After the chairperson consulted with all independent directors, the proposal was unanimously approved without objection. (7 Directors attended, 3 Directors recused themselves, 4 Directors passed the case without objection)

For the Proposal 5 concerning the payment of remuneration to the Company's independent directors, the four independent directors — Mr. Chen, Shao-Chi, Ms. Chao, Yu, Mr. Hsueh, Shou-Hung, and Ms. Lin, Shih-Yi — recused themselves and did not participate in voting due to conflicts of interest. After the chairperson consulted with all other directors present, the proposal was unanimously approved without objection. (7 Directors attended, 4 Directors recused themselves, 3 Directors passed the case without objection)

During the Board of Directors meeting on November 6, 2025, the following recusal situation occurred:

For the Proposal 2 concerning related-party transactions, Chairman Yeh, Nai-Ti and her spouse, Director Chen, Ruei-Yu, recused themselves and did not participate in voting due to conflicts of interest. Independent Director Hsueh, Shou-Hung, Convener of the Audit Committee, was invited to chair the meeting in their stead. After the chairperson consulted with independent directors and all other directors present, the proposal was unanimously approved without objection, and authorized Independent Director Hsueh, Shou-Hung to sign the contract on behalf of the Company. (7 Directors attended, 2 Directors recused themselves, 5 Directors passed the case without objection)

During the Board of Directors meeting on March 12, 2026, the following recusal situation occurred:

Regarding Proposal 9 concerning the Chairman's 2026 remuneration standard and structure, since Chairman Yeh, Nai-Ti and Director Chen, Ruei-Yu are spouses, they recused themselves from voting. Independent Director Chen Shao-Chi, the convener of the Remuneration Committee, was appointed to serve as acting chairperson. After the chairperson consulted with all independent directors and the remaining attending directors, the proposal was unanimously approved without objection. (7 Directors attended, 2 Directors recused themselves, 5 Directors passed the case without objection)

Regarding Proposal 10 concerning the 2026 managerial officers' remuneration standards and structure, Director Chen, Ruei-Yu, who serves as Chief Executive Officer; Director Cheng, Shu-Fa, who serves as President; and Director Yeh, Nai-Ti, who serves as Vice President of the Administration Division and is the spouse of Director Chen, Ruei-Yu, recused themselves and did not participate in voting due to conflicts of interest. Independent Director Chen, Shao-Chi, Convener of the Remuneration Committee, was appointed to serve as acting chairperson. After the chairperson consulted with all independent directors, the proposal was unanimously approved without objection. (7 Directors attended, 3 Directors recused themselves, 4 Directors passed the case without objection)

Other than the aforementioned proposals, the Board of Directors of the Company did not have any cases of directors recused themselves from voting or discussing proposals due to conflicts of interest during the most recent fiscal year and the current fiscal year to date.

3. Listed companies should disclose the evaluation cycle and period, scope, method, and content of the self (or peer) evaluation of the Board of Directors:

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Methods	Evaluation Content
Once a year	For the year ended December 31, 2025	Board of Directors Individual Directors Functional Committees	Internal self-evaluation Directors' self-evaluation Internal self-evaluation	Explanatory notes as follows

Aspects of the measurement items for evaluation indicators

A. Performance evaluation of the Board of Directors:

1. Degree of participation in company operations
2. Improving decision-making quality of the Board of Director
3. Composition and structure of the Board of Director
4. Selection and continuous training of directors
5. Internal control
6. Other items

B. Performance evaluation of functional committees:

1. Degree of participation in company operations
2. Understanding of functional committee responsibilities
3. Improving decision-making quality of functional committees
4. Composition and selection of functional committee members
5. Internal control
6. Other items

C. Performance evaluation of directors:

1. Understanding of company's goals and missions
2. Understanding of director's responsibilities
3. Degree of participation in company operations
4. Internal relationship management and communication
5. Expertise and continuous training of directors
6. Internal control
7. Other items

The results of evaluation have been announced in the Investor Relations section of the Company's website
(https://www.icpdas.com/tw/investor_relations/corporate.php?kind=48)
for reference

4. Objectives and evaluation of the implementation of strengthening the Board of Directors' functions (such as establishing an Audit Committee, enhancing information transparency, etc.) in the current and recent years:

(1) Strengthening the Board of Directors' functions

- On March 20, 2008, the Board of Directors resolved to establish the "Rules of Procedure for Board of Directors Meetings" to build a sound corporate governance system, strengthen supervisory functions, and enhance management capabilities. The sixth amendment was approved by the Board of Directors on May 9, 2024.
- The Company's Board of Directors passed a resolution on April 22, 2019, to establish the "Standard Operating Procedures for Handling Directors' Requests" to assist Directors in performing their duties and enhance the effectiveness of the Board of Directors.
- On November 1, 2019, the Board of Directors resolved to establish the "Board of Directors Performance Evaluation Measures" to promote the implementation of performance evaluations of the Board of Directors, individual directors, and functional committees. The first amendment was approved by the Board of Directors on August 5, 2020.
- On October 21, 2011, the first Remuneration Committee was established, consisting of 2 independent directors and 1 director. The current Remuneration Committee is the sixth term, consisting of 4 independent directors, all of whom have maintained good attendance at Remuneration Committee meetings. On October 21, 2011, the Board of Directors resolved to establish the "Remuneration Committee Charter"; the second amendment was approved by the Board of Directors on August 1, 2022.
- On November 5, 2021, the Board of Directors resolved to establish the "Director Election Procedures" along with the diversity policy statement, with the implementation of diversity disclosed in detail on the Company's website. The "Director Election Procedures" were approved for implementation at the shareholders' meeting on June 14, 2022.
- On June 14, 2022, the first Audit Committee was established, consisting of 4 independent directors. The current Audit Committee is the second term, consisting of 4 independent directors, all of whom have maintained good attendance at Audit Committee meetings. On April 29, 2022, the Board of Directors resolved to establish the "Audit Committee Charter"; the second amendment was approved by the Board of Directors on May 2, 2025.

- On November 7, 2022, the Board of Directors resolved to establish the "Corporate Governance Best Practice Principles" to build a sound corporate governance system. The first amendment was approved by the Board of Directors on May 9, 2024.
- On March 13, 2023, the Board of Directors resolved to appoint a Corporate Governance Officer to assist in implementing corporate governance matters.
- On November 5, 2024, the first Sustainable Development Committee was established, consisting of 1 director and 2 of the Company's managerial officers. The current Sustainable Development Committee is the second term, consisting of 4 independent directors, all of whom have maintained good attendance at Sustainable Development Committee meetings. On November 5, 2024, the Board of Directors resolved to establish the "Sustainable Development Committee Charter" to implement the Company's sustainable development objectives and strengthen sustainability governance.
- The current directors were elected on June 19, 2025 under the director candidate nomination system. The 4 incumbent independent directors have maintained good attendance at Board of Directors meetings. During their term of office, all members of the current Board of Directors have completed the legally required training hours, which are disclosed on the Market Observation Post System (MOPS).

(2) Enhancing information transparency

- In 2007, the Company established a spokesperson and deputy spokesperson system to ensure timely and appropriate disclosure of material information. Dedicated personnel are responsible for collecting and disclosing company information for shareholders and stakeholders to reference financial and business-related information.
- In 2013, the Company established an Investor Relations section on its company website to publicly disclose information relating to stock affairs, financial matters, corporate governance, the Board of Directors, corporate social responsibility, and stakeholders.
- On November 7, 2022, the Board of Directors resolved to establish the "Procedures for Handling Material Inside Information" to prevent the inappropriate disclosure of information and to ensure the consistency and accuracy of information released externally by the Company.

(3) Communication between the Chief Internal Auditor and Independent Directors

Upon completing the monthly audit report, the Chief Internal Auditor emails it to the Independent Directors by the end of the following month. The Chief Internal Auditor also presents audit business reports at quarterly the Board of Directors, keeping Independent Directors informed about internal audit operations and financial business status. Further detailed information can be found on the Company's website.

(2) Information on the operations of the Audit Committee or the participation of Supervisors in the Board of Directors:

The Company established its first Audit Committee on June 14, 2022. On June 19, 2025, the 4 members of the second-term Audit Committee were appointed, with their terms expiring on June 18, 2028, concurrent with the current Board of Directors' term of office. The "Audit Committee Charter" has been established, and pursuant to Article 6 thereof, the authorities of the Audit Committee are as follows:

1. Establishing or amending the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assessing the effectiveness of the internal control system
3. Establishing or amending the procedures for acquiring or disposing of assets, engaging in derivatives trading, loans to others, and making endorsements or guarantees for others, pursuant to Article 36-1 of the Securities and Exchange Act.
4. Matters involving the personal interests of directors.
5. Material asset or derivatives transactions.
6. Material loans, endorsements, or guarantees.
7. The offering, issuance, or private placement of equity-type securities.
8. The appointment, dismissal, or remuneration of CPAs.
9. The appointment or dismissal of finance, accounting, or internal audit officers.
10 Annual financial reports signed or stamped by the Chairman, Managerial Officers, and Accounting Manager, and the second quarter financial reports requiring CPA audits.
11. Other material matters stipulated by the Company or the competent authority.

(1) Information on Audit Committee members:

Identity \ Terms / Name		Professional Qualifications and Experience	Independence
Independent Director (Convener)	Hsueh, Shou-Hung	Bachelor's Degree in Accounting, Fu Jen Catholic University Retired CPA of PWC Taiwan Currently serves as a practicing CPA at MacroView Accounting Firm Possesses professional expertise in accounting and finance Concurrently serves as a member of the Audit Committee at Nextronics Engineering Corp. (3 years)	1. Has no circumstances as specified in Article 30 of the Company Act 2. A declaration has been issued stating compliance with the "Regulations Governing Appointment of Independent Directors by Public Companies and Compliance Requirements" 3. Does not provide audit, business, legal and other related services for the Company or affiliated companies
Independent Director	Chen, Shao-Chi	Ph.D. in Electrical Engineering, University at Buffalo, the State University of New York. Possesses work experience required for business and corporate operations. Served as a professor for 21 years in the Department of Electronic Engineering and Institute of Electronic Engineering at National Yang Ming Chiao Tung University, and honorably retired in November 2021. Served as a member of the Review Committee, Small Business Innovation Research (SBIR) Program and Engineering Accreditation Committee Member of Institute of Engineering Education Concurrently serves as a member of the Audit Committee at British Cayman Islands Intelligo Technology Inc. Taiwan Branch (1.9 year)	1. Has no circumstances as specified in Article 30 of the Company Act 2. A declaration has been issued stating compliance with the "Regulations Governing Appointment of Independent Directors by Public Companies and Compliance Requirements"
Independent Director	Chao, Yu	Ph.D. in Management from National Chiao Tung University, possessing expertise in marketing, finance, and corporate operations required for the business, and currently serving as an associate professor in the Department of Business Administration at Chung Hua University (11 years) and as an adjunct associate professor in the Department of Business Administration at National Taipei University of Business (5 years) Teaching experience includes industrial product design, social responsibility promotion, educational psychology and counseling Served as a Editorial Board member of the "Marketing Review" at the Taiwan Marketing Research Association Concurrently serves as Director of the Chinese Cross-domain Innovation Association	1. Has no circumstances as specified in Article 30 of the Company Act 2. A declaration has been issued stating compliance with the "Regulations Governing Appointment of Independent Directors by Public Companies and Compliance Requirements" 3. Possesses expertise in accounting or finance, marketing, and sustainability

Independent Director	Lin, Shih-Yi	Bachelor's Degree in Financial and Economic Law, National Chengchi University Possesses work experience in business and legal affairs Has passed the national examination and holds a lawyer's license Concurrently serves as a member of the Audit Committee at OK BIOTECH CO., LTD. (8 years)	1. Has no circumstances as specified in Article 30 of the Company Act 2. A declaration has been issued stating compliance with the "Regulations Governing Appointment of Independent Directors by Public Companies and Compliance Requirements" 3. Does not provide audit, business, legal and other related services for the Company or affiliated companies 4. Possesses professional legal expertise

(2) Information on the operation of the Audit Committee:

1. The company has 4 members on its Audit Committee.

2. Term of office of the current committee members: From June 19, 2025 to June 18, 2028, the meeting has been held 5 times.

In 2025, the Audit Committee held 5 meetings, and the attendance of the members was as follow:

Title	Name	Number of Actual Attendances	Number of Proxy Attendances	Actual Attendance Rate (%)	Note
Convener	Hsueh, Shou-Hung	3	0	100	Independent Director, Note 2 Cumulative attendance rate of this term: 100%
Member	Chen, Shao-Chi	5	0	100	Independent Director Cumulative attendance rate of this term: 100%
Member	Chao, Yu	5	0	100	Independent Director Cumulative attendance rate of this term: 100%
Member	Lin, Shih-Yi	3	0	100	Independent Director, Note 2 Cumulative attendance rate of this term: 100%
Member	Shen, Yang-Bin	2	0	100	Note 1
Member	Jiang, Yi-Jyun	2	0	100	Note 1

Note 1: The members of the first Audit Committee established on June 14, 2022. Upon the full re-election of directors at the shareholders' meeting on June 19, 2025, Independent Director Shen, Yang-Bin and Independent Director Jiang, Yi-Jyun retired from the Audit Committee.

Note 2: All directors were re-elected at the shareholders' meeting on June 19, 2025; therefore, Independent Director Hsueh, Shou-Hung and Independent Director Lin, Shih-Yi, as newly elected directors, serve as members of the second-term Audit Committee.

Other Matters to be disclosed:

1. If any of the following circumstances occur in the operations of the Audit Committee, the date, term, agenda items, Independent Directors' objections, reservations or material suggestions, resolutions of the Audit Committee, and the Company's handling of the Audit Committee's opinions should be stated.

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

Resolution Date	Resolution Content	Matters Listed in Article 14-5 of the Securities and Exchange Act	Independent Directors' Objections or Reservations	Company's Handling
March 6, 2025 2025-1 Audit Committee Meeting	1. The case for the 2024 Business Report, Consolidated Financial Statements, and Parent Company Only Financial Statements.	10. Annual Financial Statements.	None	Resolution approved
	2. Proposal for the 2024 earnings distribution.	11. Other significant matters.	None	Resolution approved
	3. Amendment to the "Procedures for Acquisition or Disposal of Assets".	3. Establishment or amendment of the procedures for acquisition or disposal of assets	None	Resolution approved
	4. Release of non-competition restrictions for newly elected directors and their representatives.	11. Other significant matters.	None	Resolution approved
	5. Proposal of rotating certified public accountants.	8. Appointment of CPAs.	None	Resolution approved
	6. Proposal for the 2025 evaluation of the independence, appointment, and remuneration of CPAs.	8. Appointment of CPAs.	None	Resolution approved
	7. Proposal for issuing the 2024 Internal Control System Statement and the effectiveness assessment thereof.	2. Assessing the effectiveness of the internal control system.	None	Resolution approved
May 2, 2025 2025-2 Audit Committee Meeting	1. 2025 First Quarter Consolidated Financial Statements.	11. Other significant matters.	None	Resolution approved
	2. Confirming the nomination of director candidates.	11. Other material matters — In lieu of a Nomination Committee	None	Resolution approved
	3. Proposal of of lifting non-competition restrictions on nominated director candidates.	7. Matters involving the personal interests of directors.	None	Resolution approved
	4. Amendment to the "Organizational Rules of the Audit Committee."	11. Other significant matters.	None	Resolution approved
June 19, 2025 2025-3 Audit Committee Meeting	5. Proposal for the election of the Convener of the second-term Audit Committee.	11. Other significant matters.	None	Implemented in accordance with the resolution
August 5, 2025 2025-4 Audit Committee Meeting	6. 2025 Second Quarter Consolidated Financial Statements.	11. Other significant matters.	None	Resolution approved
November 6, 2025 2025-5 Audit Committee Meeting	1. 2025 Third Quarter Consolidated Financial Statements.	11. Other significant matters.	None	Resolution approved
	2. The case for related-party transactions.	7. Matters involving the personal interests of directors.	None	Resolution approved
	3.			
	4. Amendments to the "Internal Control System" and "Internal	1. Amendment to the internal control system	None	Resolution approved

Resolution Date	Resolution Content	Matters Listed in Article 14-5 of the Securities and Exchange Act	Independent Directors' Objections or Reservations	Company's Handling
	Audit System". 5. Formulation of 2026 Audit Plan.	2. Assessing the effectiveness of the internal control system.	None	Resolution approved
March 12, 2026 2026-1 Audit Committee Meeting	1. The case for the 2025 Business Report, Consolidated Financial Statements, and Parent Company Only Financial Statements. 2. Proposal for the 2025 earnings distribution. 3. Proposal of rotating certified public accountants. 4. Proposal for the 2025 evaluation of the independence, appointment, and remuneration of CPAs. 5. Amendments to the "Internal Control System" and "Internal Audit System". 6. Proposal for issuing the 2024 Internal Control System Statement and the effectiveness assessment thereof.	10. Annual Financial Statements. 11. Other significant matters. 8. Appointment of CPAs. 8. Appointment of CPAs. 1. Amendment to the internal control system 2. Assessing the effectiveness of the internal control system.	None None None None None None	Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved
May 8, 2026 2026-2 Audit Committee Meeting	1. 2026 First Quarter Consolidated Financial Statements. 2. Proposal for a donation to the "Chen Ruei-Yu Charity Foundation, Tainan"	11. Other significant matters. 7. Matters involving the personal interests of directors.	None None	Resolution approved Resolution approved

(2) Except aforementioned items, any other resolution not approved by the Audit Committee but agreed upon by more than two-thirds of all Directors: No such instances.

2. Implementation of independent directors' recusal from motions involving conflicts of interest, including the independent director's name, the content of the proposal, the reason for recusal, and the participation in voting: No such instances.

3. Communications between Independent Directors, the Chief Internal Auditor, and CPAs (including material matters, methods, and results of communication regarding the company's financial and business status):

(1) Upon completing the monthly audit report, the Chief Internal Auditor emails it to the Independent Directors for review by the end of the following month. Independent Directors have raised no objections.

(2) The Chief Internal Auditor presents audit business reports at quarterly Audit Committee meetings, covering financial, business, and internal audit implementation status. When CPAs attend Audit Committee meetings, they can also gain an understanding of internal audit operations and financial business status.

(3) After reviewing quarterly financial statements, CPAs communicate with Independent Directors face-to-face or in writing regarding the Company's financial audit status, the latest promulgated financial and tax regulations, securities regulations, corporate regulations, etc. Independent Directors have raised no objections.

(4) The matters communicated with the Chief Internal Auditor and certifying CPAs are as follows. For more detailed information, please visit the Company's website:

Date	Communication with Chief Internal Auditor	Communication with Certifying CPAs	Communication Results
2025/3/6 Audit Committee	➢ Reviewed audit reports ➢ Reviewed 2024 Statement of Internal Control System and effectiveness assessment of internal control system ➢ Meeting communication items (business status, internal audit status)	➢ Communication with governance units at 2024 audit completion stage (explanation of materiality, key audit matters, internal controls, subsequent events, independence, etc.) ➢ Communication with governance units at 2025 planning stage ➢ 2023 audit quality indicators information ➢ 2024 important regulation updates	Passed without objection
2025/5/2 Audit Committee	➢ Reviewed audit reports ➢ Meeting communication items (business status, internal audit status)	➢ 2025 Q1 communication letter with governance units	Passed without objection

2025/8/5 Audit Committee	➢ Reviewed audit reports ➢ Meeting communication items (business status, internal audit status)	➢ 2025 Q2 communication letter with governance units	Passed without objection
2025/11/6 Audit Committee	➢ Reviewed audit reports ➢ Reviewed and amendment to "Internal Control System" and "Internal Audit System" ➢ Reviewed 2026 audit plan ➢ Meeting communication items (business status, internal audit status)	➢ 2025 Q3 communication letter with governance units	Passed without objection
2026/3/12 Audit Committee	➢ Reviewed audit reports ➢ Reviewed and amendment to "Internal Control System" and "Internal Audit System" ➢ Reviewed 2025 Statement of Internal Control System and effectiveness assessment of internal control system ➢ Meeting communication items (business status, internal audit status)	➢ Communication with governance units at 2025 audit completion stage (explanation of materiality, key audit matters, internal controls, subsequent events, independence, etc.) ➢ Communication with governance units at 2026 planning stage ➢ 2024 audit quality indicators information ➢ 2026 important regulation updates	Passed without objection
2026/5/8 Audit Committee	➢ Reviewed audit reports ➢ Meeting communication items (business status, internal audit status)	➢ 2026 Q1 communication letter with governance units	Passed without objection

(3) Information on the operations status of Supervisors and the Board of Directors

N/A.

(3) The Company's operational status of corporate governance and deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons:

Evaluation Item	Operational Status			Deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
1. Has the company established and disclosed corporate governance best practice principles based on the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"?	V		On November 7, 2022, the Board of Directors resolved to adopt the corporate governance best practice principles and to implement them accordingly.	Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"
2. shareholding structure and shareholders' rights				
(1) Has the company established internal operating procedures to handle shareholders' suggestions, concerns, disputes and litigation matters, and implemented accordingly?	V		The Company has appointed a spokesperson and provided contact information for the spokesperson and the stock affairs agency on the Investor Relations section of the Company's website. Dedicated personnel are responsible for handling relevant issues.	Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"
(2) Has the company possess a list of its major shareholders and a list of ultimate owners of these major shareholders?	V		The Company has a stock affairs unit and a stock affairs agency. The Company's major shareholders are Directors and the management team, so it can always keep track of the list of major shareholders and the list of ultimate owners of these major shareholders.	Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"
(3) Has the company established and executed risk management and firewall systems between the company and its affiliates?	V		The Company has established the "Procedures for Supervision and Management of Subsidiaries" and the "Procedures for Transactions with Specific Companies, Group Enterprises, and Related Parties," which are implemented in accordance with the Company's internal control system to ensure effective risk management and firewall mechanisms.	Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"
(4) Has the company established internal rules prohibiting insiders from trading securities using information not disclosed to the market?	V		The Company has established the "Code of Ethical Conduct," "Procedures for Ethical Management and Guidelines for Conduct," "Procedures for Handling Material Inside Information," and "Management of Prevention of Insider Trading," strictly prohibiting insiders from engaging in improper transactions using non-public information, and rigorously informing the Company's insiders to comply strictly with these rules. Implementation of Insider Trading Prevention Management in 2025 1. There were no violations of insider trading regulations during the year.	Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"

Evaluation Item	Operational Status			Deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
			2. For the 2025 advocacy content, please refer to the Investor Relations — Corporate Governance section of the Company's website under "Management of Prevention of Insider Trading." https://www.icpdas.com/tw/investor_relations/corporate.php?kind=41	
3. Composition and responsibilities of the Board of Directors				
(1) Has the Board of Directors formulated a diversity policy, specific management objectives, and implemented them accordingly?	V		On June 14, 2022, the Board of Directors resolved to appoint the "Director Election Procedures" and describe the diversity policy, which is disclosed in detail on the Company's website. The current Board has a male-to-female ratio of 4:3. The target ratio for female Directors is 30%, and the current ratio of 43% meets this target. Additionally, Directors with spousal relationships or within the second degree of kinship do not exceed one-third of the Board seats, and at least one-third of the Directors possess professional knowledge in law, finance, accounting, or industries, all of which meet the objectives. Please refer to pages 6.	Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"
(2) In addition to establishing the Remuneration Committee and the Audit Committee as required by law, has the company voluntarily established other functional committees?	V		The Company established the Remuneration Committee in October 2011, the Audit Committee in June 2022, and the Sustainability Committee in November 2024. Other functional committees will be set up according to the Company's actual needs.	Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"
(3) Has the company established a standard to measure the performance of the Board, and implemented it annually, and are performance evaluation results reported to the Board of Directors and referenced when determining the remuneration of individual Directors and nominations for reelection?	V		The Company established the "Board of Directors Performance Evaluation Measures" on November 1, 2019, and conducted a self-evaluation for 2025 in January 2026. The results of the 2025 Board performance evaluation were reported at the first Board meeting of 2026 (March 12, 2026). The Board performance result was excellent (above 90 points); the Audit Committee performance result was excellent (above 90 points); the Remuneration Committee performance result was excellent (above 90 points); the overall performance result of individual directors was excellent (above 90 points). The performance evaluation results are disclosed on the Company's website. Please refer to page 13 for the aspects of the measurement items for evaluation indicators, and the Company's website Investor Relations section for detailed results. The application of the evaluation results to individual directors' remuneration and nominations for reelection is detailed on page 10.	
(4) Does the company regularly evaluate the independence of its	V		At the first Audit Committee meeting of 2026, the independence and competence of the certifying CPAs were assessed, with reference to the "Audit	Consistent with the "Corporate Governance Best

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Operational Status</th><th rowspan="2">Deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>CPAs?</td><td></td><td></td><td>Quality Indicators (AQIs)." The Committee resolved to approve CPA rotation as well as the 2026 audit engagement and remuneration. The Company's certifying CPAs are Li, Yen-Na and Tsai, Hsin-I from PricewaterhouseCoopers (PwC) Taiwan. They have issued a "Statement of Independence for CPAs Attesting to Financial Reports," confirming that they are not related parties to the Company and have no conflicts of interest with the Company, strictly adhering to the principle of independence.
The items for evaluating their independence are as follows:
<table>
<tr><th>Evaluation Item</th><th>Evaluation Result</th></tr>
<tr><td>1. The CPAs and their family members (including spouse, cohabitant, and minor children) do not have any direct or material indirect financial interest in the Company.</td><td>Yes</td></tr>
<tr><td>2. The accounting firm to which the CPAs belong and its related enterprises do not have any direct or material indirect financial interest in the Company.</td><td>Yes</td></tr>
<tr><td>3. The CPAs and the accounting firm to which they belong, as well as its related enterprises, have not provided the Company with non-audit services that may affect their independence.</td><td>Yes</td></tr>
<tr><td>4. The CPAs do not currently hold or have not held in the past two years the position of Director, Managerial Officer, or any other position that has a significant impact on the audit case in the Company.</td><td>Yes</td></tr>
<tr><td>5. The CPAs have not advertised or brokered the stocks or other securities issued by the Company.</td><td>Yes</td></tr>
<tr><td>6. The CPAs have not represented the Company in legal cases or other disputes, except as permitted by law</td><td>Yes</td></tr>
<tr><td>7. The CPAs do not have a spouse, lineal blood relative, lineal relative by marriage, or collateral blood relative within the second degree of kinship with the Company's Directors, Managerial Officers, or persons holding positions that have a significant impact on the audit case.</td><td>Yes</td></tr>
<tr><td>8. The co-practicing CPAs who have left their position within one year have not held the position of Director, Managerial Officer, or any other position that has a significant impact on the audit case in the Company.</td><td>Yes</td></tr>
<tr><td>9. The CPAs have not received any gifts of significant value or special favors from the Company or its Directors, Managerial Officers, or major shareholders</td><td>Yes</td></tr>
</table></td><td>Practice Principles for TWSE/TPEx Listed Companies"</td></tr>
</table>

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Operational Status</th><th rowspan="2">Deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td><table>
<tr><td>10. The CPAs have not provided audit services to the Company for seven consecutive years</td><td>Yes</td></tr>
<tr><td>11. When providing audit, review, re-audit, or special audit services for financial reports and issuing an opinion, the CPAs maintain substantive independence</td><td>Yes</td></tr>
<tr><td>12. The members of the audit team, other co-practicing CPAs or shareholders of the accounting firm, the accounting firm, its related enterprises, and alliance firms also maintain independence from the Company</td><td>Yes</td></tr>
<tr><td>13. The CPAs maintain an impartial and objective stance when performing professional services and avoid any impact on their professional judgment</td><td>Yes</td></tr>
</table>This has been submitted to and approved by the Board of Directors at its 1st meeting of 2026 (March 12, 2026).</td><td></td></tr>
<tr><td>4. Has the TWSE/TPEx listed company appointed an appropriate number of competent corporate governance personnel, including a designated corporate governance officer, responsible for corporate governance matters (including but not limited to providing Directors and Supervisors with information required to perform their duties, assisting Directors and Supervisors in complying with laws and regulations, handling matters related to Board of Directors meetings and Shareholders' Meetings in accordance with the law, preparing minutes of Board of Directors meetings and Shareholders' Meetings, etc.)?</td><td>V</td><td></td><td>The appointment of the corporate governance officer was resolved by the Board of Directors on March 13, 2023. Cheng, Pi-Yu, an assistant manager, was designated as the corporate governance officer. She has held a managerial position in finance, stock affairs, or corporate governance-related affairs, as specified in Article 21, in a public company for more than three years. The primary responsibilities of the corporate governance officer include handling matters related to Board meetings and Shareholders' Meetings in accordance with the law, preparing minutes of Board meetings and Shareholders' Meetings, assisting Directors in their onboarding and continuous education, providing information required for Directors to perform their duties, assisting Directors in complying with laws and regulations, and other matters stipulated in the Company's Articles of Incorporation or contracts. She has completed the 12-hour training program for newly appointed corporate governance officers in 2025. Please refer to pages 55 for details.</td><td>Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"</td></tr>
<tr><td>5. Has the company established communication channels with stakeholders (including but not limited to shareholders, employees, customers, and suppliers) and set up a dedicated stakeholder section on its website?</td><td>V</td><td></td><td>The Company has set up a dedicated section for stakeholders on its website, which provides contact information for various business units, allowing stakeholders to make inquiries. Stakeholders can also contact the Company at any time via telephone, mail, fax, or other means if necessary.</td><td>Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"</td></tr>
</table>

Evaluation Item	Operational Status			Deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
Does the company respond appropriately to important corporate social responsibility issues of concern to stakeholders?				
6. Does the company engage a professional shareholder service agency to handle shareholders' meeting affairs?	V		The Company has appointed the "Stock Transfer Agency Department, Taishin Securities Co., Ltd." as the professional shareholder service agency to handle its shareholders' meeting affairs.	Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"
7. Information disclosure				
(1) Has the company set up a website to disclose information on financial operations and corporate governance?	V		The Company has set up a website and established an "Investor Relations" section to disclose relevant information at any time. Other information related to the Company's financial operations and corporate governance is disclosed on the Market Observation Post System (MOPS) as required.	Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"
(2) Does the company adopt other means of information disclosure (such as setting up an English website, designating personnel to collect and disclose company information, implementing a spokesperson system, and webcasting investor conferences)?	V		The Company has established the "Procedures for Handling Material Inside Information" as approved by the Board of Directors on November 7, 2022. A spokesperson and deputy spokesperson system has been set up. An English website has been established, and dedicated personnel have been appointed to collect and disclose company information. The process of the investor conferences held by the Company has been placed on the Company's website and YouTube channel for stakeholders to access.	Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"
(3) Does the company announce and report its annual financial report within two months after the end of a fiscal year, and announce and report its financial reports for the first, second, and third quarters as well as its operating status for each month before the specified deadline?		V	The Company currently does not file its annual financial report within two months after the end of the fiscal year, but the financial reports for the first, second, and third quarters are all announced and filed as soon as possible after the Board of Directors meeting, which is earlier than the required filing deadline.	Consistent with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"
8. Is there any other important information to facilitate a better understanding of the company's corporate governance practices (including but not limited to employee rights, employee care, investor relations, supplier relations, stakeholders'	V		(1) In addition to complying with the Labor Standards Act and relevant laws and regulations, the Company has established an Employee Welfare Committee to provide various subsidies and activities for employee benefits. (2) The Company maintains good interactive relationships with suppliers, customers, financial institutions, and shareholders, and operates in accordance with the internal control system and management regulations established by the Company. It also fulfills its corporate social responsibilities based on relevant laws and regulations. (3) Directors' training: The Company's Directors possess relevant	

Evaluation Item	Operational Status			Deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and reasons
	Yes	No	Summary	
rights, Directors' and Supervisors' training records, implementation of risk management policies and risk evaluation measures, implementation of customer policies, and purchase of liability insurance for Directors and Supervisors)?			professional knowledge and continue to attend relevant professional courses in accordance with the "Guidelines for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEx Listed Companies." (4) Implementation of risk management policies and risk measurement standards: The Company has established various internal management regulations in accordance with the law and conducts various risk management and assessments based on these regulations. (5) Purchase of liability insurance for Directors by the Company: The Company's extraordinary shareholders' meeting on November 13, 2007, passed a resolution to purchase liability insurance for Directors annually, and the relevant information is disclosed on the Market Observation Post System (MOPS). (6) The Company's Board of Directors passed a resolution on April 22, 2019, to establish the "Standard Operating Procedures for Handling Directors' Requests" to assist Directors in performing their duties and enhance the effectiveness of the Board of Directors.	
9. Please explain the improvements made according to the results of the Corporate Governance Evaluation released by the Corporate Governance Center of the Taiwan Stock Exchange Corporation in the most recent year, and provide the priorities and measures for those that have not been improved. (Companies not included in the evaluation do not need to fill in this section.)	V		The Company's score in the 11th (2024) Corporate Governance Evaluation was 65 points, ranking in the 36%~50% range, among 118 OTC companies, and in the 21%~40% range for companies with market value less than NT$5 billion. Items for improvement: Disclosure of individual remuneration content and amounts; succession planning; establishment of other functional committees; formulation of intellectual property management plans. Improved items: At the fifth Board of Directors meeting of 2025, the issuance of the 2024 Sustainability Report was approved. The Company's score in the 12th (2025) Corporate Governance Evaluation was 59.25 points, ranking in the 51%~65% range, among 120 OTC companies, and in the 41%~60% range for companies with market value less than NT$5 billion.	

(4) If the Company has established a Remuneration Committee, its composition, duties, and operations should be disclosed:

The Company established a Remuneration Committee on October 21, 2011. On June 19, 2025, four committee members were appointed to the sixth Remuneration Committee for a term ending on June 18, 2028, coinciding with the term of the current Board of Directors. The "Remuneration Committee Charter" has been established, and according to Article 3 of the Charter, the Remuneration Committee shall, in accordance with its duties and authorities, regularly submit its recommendations to the Board of Directors for discussion: 1. Review the Charter and propose amendments. 2. Review and establish the policies, systems, standards, and structures for performance evaluation and remuneration of Directors, Independent Directors, and Managerial Officers. 3. Evaluate and determine the remuneration of Directors, Independent Directors, and Managerial Officers.

When fulfilling the aforementioned duties and authorities, the Committee shall adhere to the following principles:

1. Remuneration management shall align with the Company's remuneration philosophy.

2. The performance evaluation and remuneration of Directors, Independent Directors, and Managerial Officers shall refer to the usual levels of remuneration in the industry and consider the reasonableness of the correlation between individual performance, the Company's operating performance, and future risks.

3. Directors and Managerial Officers shall not be led to engage in behavior that exceeds the Company's risk appetite in pursuit of remuneration.

4. The proportion of bonus payout based on the short-term performance of Directors and Senior Managerial Officers and the timing of the payment of the variable part of remuneration shall be decided with regard to the characteristics of the industry and the nature of the Company's business.

5. When determining the content and amount of remuneration for Directors, Independent Directors, and Managerial Officers, their reasonableness shall be considered. The remuneration of Directors, Independent Directors, and Managerial Officers shall not significantly deviate from financial performance. In the event of a significant decline in profits or long-term losses, their remuneration shall not be higher than the previous year. If it is still higher than the previous year, a reasonable explanation shall be disclosed in the Annual Report and reported at the Shareholders' Meeting.

6. Members of the Committee shall not participate in the discussion and voting on matters related to their own remuneration.

   The remuneration mentioned in the preceding two paragraphs includes cash compensation, stock options, profit sharing, retirement benefits or severance pay, various allowances, and other measures that offer substantive incentives.

(1) Information on Remuneration Committee members:

Identity (Note 1) \ Terms / Name		Professional Qualifications and Experience	Independence	Number of other public companies where the individual serves as an independent Director concurrently
Independent Director (Convener)	Chen, Shao-Chi	Ph.D. in Electrical Engineering, University at Buffalo, the State University of New York. Possesses work experience required for business and corporate operations. Served as a professor for 21 years in the Department of Electronic Engineering and Institute of Electronic Engineering at National Yang Ming Chiao Tung University, and honorably retired in November 2021. Concurrently serves as a member of the Remuneration Committee at British Cayman Islands Intelligo Technology Inc. Taiwan Branch (1.9 year)	1. Has no circumstances as specified in Article 30 of the Company Act 2. A declaration has been issued stating compliance with the "Regulations Governing Appointment of Independent Directors by Public Companies and Compliance Requirements"	1
Independent Director	Chao, Yu	Ph.D. in Management from National Chiao Tung University, possessing expertise in marketing, finance, and corporate operations required for the business, and currently serving as an associate professor in the Department of Business Administration at Chung Hua University (11 years) and as an adjunct associate professor in the Department of Business Administration at National Taipei University of Business (5 years) Previously served as Special Assistant to the President of Chung Hua University Concurrently serves as Director of the Chinese Cross-domain Innovation Association	1. Has no circumstances as specified in Article 30 of the Company Act 2. A declaration has been issued stating compliance with the "Regulations Governing Appointment of Independent Directors by Public Companies and Compliance Requirements" 3. Possesses expertise in accounting or finance, marketing, and sustainability	0
Independent Director	Hsueh, Shou-Hung	Bachelor's Degree in Accounting, Fu Jen Catholic University Retired CPA of PWC Taiwan Currently serves as a practicing CPA at MacroView Accounting Firm Possesses professional expertise in accounting and finance Concurrently serves as a member of the Remuneration Committee at Nextronics Engineering Corp. (3 years)	1. Has no circumstances as specified in Article 30 of the Company Act 2. A declaration has been issued stating compliance with the "Regulations Governing Appointment of Independent Directors by Public Companies and Compliance Requirements" 3. Does not provide audit, business, legal and other related services for the Company or affiliated companies	1

Identity (Note 1) \ Terms / Name		Professional Qualifications and Experience	Independence	Number of other public companies where the individual serves as an independent Director concurrently
Independent Director	Lin, Shih-Yi	Bachelor's Degree in Financial and Economic Law, National Chengchi University Possesses work experience in business and legal affairs Has passed the national examination and holds a lawyer's license Concurrently serves as a member of the Remuneration Committee at OK BIOTECH CO., LTD. (8 years)	1. Has no circumstances as specified in Article 30 of the Company Act 2. A declaration has been issued stating compliance with the "Regulations Governing Appointment of Independent Directors by Public Companies and Compliance Requirements" 3. Does not provide audit, business, legal and other related services for the Company or affiliated companies 4. Possesses professional legal expertise	1

(2) Information on the operation of the Remuneration Committee:

1. The Company has four members on its Remuneration Committee.

2. Term of office of the current committee members: From June 19, 2025 to June 18, 2028, the meeting has been held 3 times.

In 2025, the the Remuneration Committee held 4 meetings, and the attendance of the members was as follow:

Title	Name	Number of Actual Attendances	Number of Proxy Attendances	Actual Attendance Rate (%)	Note
Convener	Chen, Shao-Chi	4	0	100	Independent Director, cumulative attendance rate: 100%
Member	Chao, Yu	4	0	100	Independent Director, cumulative attendance rate: 100%
Member	Hsueh, Shou-Hung	2	0	100	Independent Director, cumulative attendance rate: 100%
Member	Lin, Shih-Yi	2	0	100	Independent Director, cumulative attendance rate: 100%
Member	Jiang, Yi-Jyun	2	0	100	Note 1
Member	Shen, Yang-Bin	2	0	100	Note 1

Note 1: All directors were re-elected at the shareholders' meeting on June 19, 2025; therefore, Independent Director Shen, Yang-Bin and Independent Director Jiang, Yi-Jyun retired from their positions as Remuneration Committee members.

Other Matters to be disclosed:

Remuneration Committee	Proposal	Resolution	Company's Handling
2025/1/14	1. Proposal for the appointment and remuneration of the Company's CEO	Passed with the consent of all committee members	Submitted to the Board of Directors and approved by all attending directors unanimously ➢ 1 Director recused themselves
2025/3/6	1. Proposal for the 2024 distribution of employees' compensation and directors' remuneration 2. Proposal for the appointment and remuneration of the Company's managerial officers 3. Proposal for the 2025 estimation of appropriation ratios of employees' compensation and directors' remuneration 4. Proposal for the 2025 remuneration standards and structure for Chairman 5. Proposal for the 2025 remuneration standards and structure for managerial officers	Passed with the consent of all committee members	Submitted to the Board of Directors and approved by all attending directors unanimously ➢ Proposal 4 was implemented in accordance with the Remuneration Committee's resolution ➢ Proposal 4 and Proposal 5 each involved the recusal of 1 director
2025/6/19	1. Proposal for the election of the Convener of the 6th Remuneration Committee	All members of the Committee unanimously agreed to elect Committee Member Chen, Shao-Chi as Convener	Implemented in accordance with the Remuneration Committee's resolution
2025/8/5	1. Proposal for the 2025 salary adjustment range for managerial officers 2. Proposal for the 2024 distribution of managerial officers' employee compensation 3. Proposal for the payment of transportation allowances to the Company's directors and independent directors 4. Proposal for the payment of remuneration to the Company's independent directors	Passed with the consent of all committee members	Submitted to the Board of Directors and approved by all attending directors unanimously ➢ Proposal for managerial officers' remuneration involved the recusal of 3 directors ➢ Proposal 4 involved the recusal of 4 independent directors
2026/3/12	1. Proposal for the establishment of the "Regulations Governing the Remuneration and Compensation of Directors and Independent Directors" 2. Proposal for the 2025 distribution of employees' compensation and directors' remuneration 3. Proposal concerning the scope of the Company's entry-level employees for 2026 and the 2025 appropriation amount 4. Proposal for the 2026 estimation of appropriation ratios of employees' compensation and directors' remuneration 5. Proposal for the 2026 remuneration standards and structure for Chairman 6. Proposal for the 2026 remuneration standards and structure for managerial officers	Passed with the consent of all committee members	Submitted to the Board of Directors and approved by all attending directors unanimously ➢ Proposal 4 was implemented in accordance with the Remuneration Committee's resolution ➢ Proposal 5 involved the recusal of 2 directors ➢ Proposal 6 involved the recusal of 3 directors

1. If the Board of Directors does not adopt or amend the recommendations of the Remuneration Committee, it shall state the date of the Board meeting, term, contents of the proposal, resolutions of the Board, and the Company's handling of the Remuneration Committee's opinions (if the remuneration approved by the Board is better than that recommended by the Remuneration Committee, the differences and reasons shall be stated): No such instances.

2. If, regarding the Remuneration Committee's resolutions, a member has a dissenting or qualified opinion that is on record or stated in a written statement, the Remuneration Committee's date, term, contents of proposal, all members' opinions, and the handling of the opinions shall be specified: No such instances.

(5) Implementation of sustainable development and deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons:

Items	Implementation Status			Deviations from the "Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
1. Has the company established a governance structure to promote sustainable development, and set up a dedicated (or part-time) unit to promote sustainable development, which is authorized by the Board of Directors to handle it and supervised by the Board of Directors?	V		The Company's Board of Directors serves as the highest decision-making body for sustainability-related matters. The Sustainable Development Committee was established on November 5, 2024. The current Committee is the second term, consisting of 4 independent directors. Members of the sustainability task force under the President's Office serve as a cross-departmental communication platform integrating top-down and lateral coordination. Established Corporate Governance Group, Environmental Protection Group, Supply Chain Management Group, Product Management Group, and Social & Employee Group to identify sustainability issues relevant to company operations and stakeholder concerns. The Committee reports to the Board of Directors at least once a year. In 2025, the Sustainable Development Committee held 4 meetings and reported to the Board of Directors 3 times. For information on the Sustainability Development Committee, please refer to the explanation on page 31.	Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"
2. Does the company conduct risk assessments on environmental, social, and corporate governance issues related to the company's operations based on the principle of materiality, and establish related risk management policies or strategies?	V		This disclosure data covers the Company's sustainability performance at its main locations from January 2025 to December 2025. The Company has established "Sustainable Development Practice Principles" and conducted analysis based on the materiality principle of sustainability reports, communicating with internal and external stakeholders to evaluate material ESG issues.	Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"
3. Environmental issues				

<table>
<tr><th rowspan="2">Items</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from the "Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>(1) Has the company established a suitable environmental management system based on the characteristics of its industry?</td><td>V</td><td></td><td>The Company is committed to creating technological products that are safe, stable, and not harmful to the natural environment and human health. From raw material selection and manufacturing processes to transportation, the goal is to provide comfortable and safe human life. Since 2005, the production and manufacturing of various products under the Company have followed Echelon's green policy and adopted raw materials and production processes that comply with the EU RoHS/WEEE directives to meet the requirements of the RoHS directive. And passed the ISO 9001 quality management system.</td><td>Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"</td></tr>
<tr><td>(2) Is the company committed to improving the efficiency of resource utilization and using recycled materials with low environmental impact?</td><td>V</td><td></td><td>The Company carries out activities such as sorting waste resources, recycling kitchen waste, and reducing waste. The Company implements a culture of reusing waste paper to improve the utilization efficiency of various resources.</td><td>Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"</td></tr>
<tr><td>(3) Does the company assess the potential risks and opportunities of climate change for the company now and in the future, and take relevant countermeasures?</td><td>V</td><td></td><td>The Company assessed the potential current and future risks of climate change in its 2024 Sustainability Report. At the second Board meeting in 2022, the proposal of "Greenhouse Gas Inventory and Verification Schedule Planning" was passed.</td><td>Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"</td></tr>
<tr><td>(4) Does the Company compile statistics on greenhouse gas emissions, water consumption, and total weight of waste in the past two years, and formulate policies for greenhouse gas reduction, water use reduction, or other waste management?</td><td>V</td><td></td><td>
<table>
<tr><th>Year</th><th>Greenhouse Gas Emissions (metric tons CO2e)</th><th>Water Consumption (units)</th><th>Non-Hazardous Waste (tons)</th></tr>
<tr><td>2024</td><td>1231.098</td><td>9467</td><td>34.9</td></tr>
<tr><td>2025</td><td>1202.222</td><td>10533</td><td>30.5</td></tr>
</table>
Note: Inventory boundary: parent company only basis for 2024 and consolidated basis for 2025.
The Company has fully adopted personal eco-friendly tableware to reduce the use of disposable tableware, and implements waste sorting, reduction, and kitchen waste recycling. The Company's water chillers, pantries, operating sites, and meeting rooms have installed the Company's monitoring products to pay attention to air conditioning temperature control and monitor temperature, humidity, carbon dioxide emissions, and water information at any time, effectively utilizing and saving energy to achieve the goal of energy conservation and carbon reduction. Additionally, a rainwater harvesting device is installed to collect rainwater on the roof when it rains, discharge the rainwater into the basement raft foundation for storage, and use a submersible pump to extract and reuse the rainwater, which can be used for watering plants and trees in the factory area, effectively reducing water usage.</td><td>Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"</td></tr>
</table>

Items	Implementation Status			Deviations from the "Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
4. Social issues (1) Does the company formulate relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	V		Pursuant to international standards and regulations such as the ILO Conventions, the Company has adopted the "Human Rights Policy Management Regulations," respecting the protections stipulated in human rights conventions, and has published the policy on the Company's internal website. 1. Prohibition of forced labor Specific practices: It is stipulated in the labor contract that due to work requirements, overtime work should be arranged in coordination with the company. However, when the employee is unable to work overtime due to physical health or other legitimate reasons, it cannot be forced. Through the Company's widely established complaint channels and the reminder function set up in the attendance system and overtime application system, monthly inspections and controls of factory working hours are conducted. 2. Ethical management and anti-corruption Specific practices: In April 2016, the "Ethical Management Operating Procedures and Conduct Guidelines" were established, which specifically regulate matters that should be noted. The "Administration Division" currently serves as the part-time unit responsible for promoting ethical management. In the event of any dishonest conduct, the matter shall be reported to the Board of Directors, and directors, managerial officers, and all employees shall not engage in opportunistic concealment for the purpose of obtaining undue benefits while performing their duties. Dishonest conduct is prevented through ad-hoc inspections by internal auditors and a reporting system. Directors sign a "Declaration of Non-Violation of Integrity Principles" upon their appointment, and new employees are required to comply with the principles of integrity during orientation training. 3. Prohibition of discrimination and unequal treatment Specific practices: Promote and implement the internal control procedure "Recruitment and Selection Operations." In the company's internal interview notice, interviewers are reminded not to inquire about the applicant's personal information unrelated to the job during the interview. From the start of the recruitment process, the company conducts it in accordance with internal control procedures to prevent illegal discrimination. 4. Prohibition of child labor Specific practices: It is stipulated in the work rules that the company does not employ anyone under the age of 15. However, this does not apply to those who have graduated from junior	Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"

Items	Implementation Status			Deviations from the "Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
			high school. For those under the age of 18, the company can only employ them after they provide a consent form from their legal representative and proof of age. Applicants are required to provide relevant identity documents, and the company conducts the hiring process in accordance with the law from the beginning of recruitment to prevent illegal issues. 5. Prohibition of workplace harassment, bullying, and violence Specific practices: The Company has formulated and announced a workplace unlawful infringement prevention plan, clearly established grievance channels including a dedicated contact point and anonymous reporting mechanism, publicly declared a zero-tolerance policy, conducted relevant training, and immediately undertaken corrective and remedial measures (such as work reassignment and investigative handling) when incidents occur, ensuring confidentiality and prohibiting retaliation. 6. Reasonable working hours and remuneration Specific practices: In compliance with the Labor Standards Act and related laws and regulations, the Company implements normal daily and weekly working hours and strictly controls overtime hours. All overtime must be applied for in advance and approved by supervisors, with overtime pay or compensatory leave provided in accordance with regulations. The remuneration system adheres to the principle of "equal pay for equal work," without differential treatment based on gender, age, or other non-work-related factors. Pay adjustments or performance bonuses are provided based on employee performance and the Company's overall operating results, to incentivize continuous growth and share the fruits of corporate operations. 7. Workplace safety and health Specific practices: In compliance with the Occupational Safety and Health Act and related laws and regulations. In terms of safety management, the Company regularly conducts operational risk identification and hazard assessments, establishes standard operating procedures for high-risk operations, and strengthens equipment maintenance and workplace improvement measures. All employees receive necessary safety training and emergency response drills to enhance risk awareness and self-protection capabilities. In terms of health care, the Company conducts employee health examinations as required by law and implements specialized health management for personnel engaged in special operations. The Company also promotes	

Items	Implementation Status			Deviations from the "Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
			health-promotion activities and psychological support mechanisms to help employees maintain physical and mental balance, reducing the risks of occupational injuries and workplace stress. 8. Privacy and personal data protection Specific practices: In compliance with the Personal Information Protection Act and related laws and regulations. On the institutional side, the Company has established personal data protection management regulations and internal control procedures, clearly governing the processes for collection, processing, use, and retention of data. In addition, personal data files are regularly inventoried to ensure that the purpose of collection and scope of use comply with statutory principles. On the technical side, information security protection measures have been implemented, including data encryption, system access management, firewalls, and intrusion detection mechanisms. Periodic information security inspections and vulnerability scans are conducted to mitigate cybersecurity risks. In terms of training, personal data protection and information security awareness courses are regularly conducted to enhance employees' awareness of and responsibility for data protection. In the event of any suspected cybersecurity incident, the Company will promptly respond in accordance with the notification and response procedures and adopt necessary improvement measures. In addition, in 2025, the Company also conducted human-rights-related training for its employees, with a total of 719 training hours involving 220 employees (303 attendances), accounting for 60% of the Company's total headcount. Going forward, the Company will continue to focus on human rights protection issues and promote relevant training to raise human rights awareness and reduce the likelihood of related risks.	
(2) Has the Company established and implemented reasonable employee welfare measures (including remuneration, leave, and other benefits) and appropriately reflected operating performance or results in employee remuneration?	V		1. The Company has established 22 management regulations (rules/guidelines), including the "Salary Management Regulations," "Performance Management Regulations," "Attendance Management Regulations," and "Work Rules," and provides employee rewards and benefits in compliance with the Labor Standards Act and relevant laws and regulations. The salary structure is as follows: (1) Salary: A salary adjustment was completed in August 2025, with an adjustment range of 2-3% (different ranges are given based on employee performance). (2) Meal expenses 2. Welfare measures: (1) Holiday bonuses (2) Bonuses are distributed based on individual	Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"

Items	Implementation Status			Deviations from the "Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
			performance and the company's profitability. (3) According to the Labor Standards Act, employees are entitled to statutory holidays and flexible working hours. (4) Well-planned group insurance (5) Regular free health checkups (6) Provision of single dormitories, employee preferential car purchase plans. (7) Employee Welfare Committee measures: Employee travel subsidies, birthday gifts, marriage allowances, childbirth allowances, funeral allowances, department gathering subsidies, and club activity subsidies. 3. Workplace diversity and equality: (1) The average proportion of female employees in the company is 53%, of which the average proportion of female managers is 35%, realizing equal promotion opportunities. (2) Excluding foreign migrant workers, middle-aged and older employees account for an average of 40% of the workforce, reflecting the Company's longstanding emphasis on the retention and utilization of middle-aged and older talent. The Company continues to promote related employee-friendly workplace measures and actively engages and stably retains middle-aged and older employees. (3) The Company hires employees with disabilities and indigenous employees to safeguard and promote employment opportunities. 4. Reflection of operating performance in employees' compensation Pursuant to Article 19 of the "Articles of Incorporation," the Company shall allocate 3% to 12% of the annual profit as employees' compensation and no more than 3% of the annual profit as directors' remuneration. However, if the Company still had accumulated losses, it shall reserve the compensation amount in advance. From the aforementioned employee compensation amount, no less than 10% shall be allocated as compensation for entry-level employees. In 2025, the Company's average annual salary adjustment range was 2-3% (different ranges are given based on employee performance).	
(3) Does the company provide employees with a safe and healthy work environment and regularly implement safety and health education for employees?	V		1. Occupational safety and health policy The Company recognizes that occupational safety and health management is an indispensable element of sustainable corporate operations. Therefore, the Company is committed to: Complying with regulatory requirements,popularizing safety and health skills, reducing workplace risks, preventing injuries and ill health, and continuously improving performance. In order to prevent occupational accidents and ensure the	Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"

<table>
<tr><th rowspan="2">Items</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from the "Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>safety and health of all employees, an occupational safety and health management plan has been formulated to achieve the goal of zero major occupational accidents.
2. In 2025, there were 10 occupational injury incidents (including commuting accidents) involving 10 employees, accounting for 2.7% of the total headcount: 1 occupational disease, 1 minor injury during work, and 8 commuting accidents. The Company strengthens occupational disease prevention and assistive devices for its employees, fosters disease awareness to help identify occupational illness and injury symptoms, provides training on work procedures, conducts commuting safety advocacy, and follows up with care for colleagues' physical and mental well-being. In addition, education and training are provided to new employees to reduce the hazards to employees' safety and health in the work environment. Regular factory-wide disaster prevention drills and full evacuation drills are conducted annually, and safety and health education, advocacy, and information dissemination are conducted for employees.
The Company's occupational safety education and training and advocacy in the past two years
<table>
<tr><th>Year</th><th>Total Participants</th><th>Total Hours</th></tr>
<tr><td>2024</td><td>708</td><td>1557.5</td></tr>
<tr><td>2025</td><td>284</td><td>852</td></tr>
</table>
3. Monitoring of workers' operating environment
Work environment monitoring is conducted every March and September to protect workers from the hazards of harmful substances in the workplace and provide a healthy and comfortable work environment for workers.
4. Equipment safety management
Hazardous machinery and equipment are listed and managed, and detailed inspections are conducted to ensure the safe operation of equipment. In 2025, the Company's hazardous machinery totaled zero units, and regular inspections were conducted to ensure the safe use of equipment.
5. Company certification status
ISO 45001 certification was obtained in 2025.</td><td></td></tr>
<tr><td>(4) Has the company established an effective career development training program for employees?</td><td>V</td><td></td><td>The Company's competency training includes new employee training, professional training, and management training, etc., and assists employees in continuous learning and growth through diverse learning methods. The "Education and Training Management Regulations," "Knowledge Management Process," and "Training Quality Management Manual" have been established. Since 2013, the Company has participated in the SME Online University and the Lifelong Labor Education e-Learning Project to actively promote employee self-learning and enhance employee competencies and talent cultivation.</td><td>Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"</td></tr>
</table>

Items	Implementation Status			Deviations from the "Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
			In 2025, the Company adopted the Talent Quality-Management System (TTQS) to establish a systematic training and development plan, ensuring close alignment between training strategies and organizational objectives, enhancing employees' professional capabilities and the overall competitiveness of the organization. Through the TTQS systematic process, annual training needs, course design, and resource allocation are planned, learning objectives and growth paths are clearly defined, and course effectiveness is periodically evaluated to continuously improve training quality. External professional courses and certification examinations are also supported to enhance employees' professional capabilities and market competitiveness. In 2025, a total of 1523 employees participated in education and training, with a total of 4363 hours.	
(5) Regarding issues such as customer health and safety, customer privacy, marketing and labeling of products and services, does the company follow relevant regulations and international standards, and establish relevant consumer or customer rights protection policies and complaint procedures?	V		The Company's products strictly comply with domestic laws and regulations. In accordance with Echelon's green policy, raw materials and production processes that comply with the EU RoHS/WEEE directives are used to meet the requirements of the RoHS directive. The Company's legal compliance is monitored and managed by relevant departments. The R&D Department and Marketing and Sales Department are responsible for customer service and complaint handling. A customer complaint handling process has been established to handle related matters. Personal Data Protection Management Guidelines and Information Security Management Regulations have been formulated, and a Personal Data Protection Project Team has been set up to manage and protect customer privacy. Through internal audits of personal data, crisis prevention, and education and training, the Company safeguards customers' data.	Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"
(6) Has the Company established a supplier management policy that requires suppliers to follow relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and its implementation?	V		In December 2025, the Company established the "Human Rights Policy Management Regulations," requiring suppliers to comply with provisions on the prohibition of child labor, prohibition of forced labor, reasonable working hours and remuneration, prohibition of discrimination and harassment, and assurance of occupational safety. Through annual supplier evaluations and the signing of commitment letters, on-site reviews are conducted on high-risk suppliers. 1. Evaluation of external suppliers The evaluation methods for new external suppliers are divided into three types: sample, internal, and on-site evaluation. 2. Handling of evaluation results External suppliers that pass the evaluation are included in the "List of Qualified Suppliers," while those that fail the evaluation are determined by the head of the purchasing unit whether to re-evaluate at a later date or	Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"

Items	Implementation Status			Deviations from the "Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
			not consider them. 3. Handling of abnormal incoming material quality from external suppliers When incoming inspection personnel or the quality assurance unit discover abnormal incoming material quality, they shall immediately notify the purchasing personnel and issue a "Quality Anomaly Form" as appropriate. The purchasing personnel shall also immediately respond to the external supplier and determine the handling method, and provide the "Quality Anomaly Form" to the external supplier for completion. 4. Evaluation of external suppliers In July of each year, the head of the purchasing unit convenes relevant personnel from the materials, manufacturing, and quality assurance units to jointly discuss and select the external suppliers that need to be evaluated for the previous year at the meeting. The consideration items for inclusion in the evaluation are as follows: A. External suppliers that provide raw materials affecting product quality (e.g., critical components). B. External suppliers that provide large quantities of raw materials. C. External suppliers with unstable incoming material quality. D. External suppliers with unstable delivery times. E. External suppliers with poor internal management or service attitude. F. Other external suppliers that need to be controlled due to other factors. The Company plans to include "Environmental Safety and Health Status" and "Corporate Social Responsibility Situation" as inspection items in the supplier evaluation information form.	
5. Does the company refer to internationally recognized reporting standards or guidelines to prepare sustainability reports or other reports that disclose non-financial information? Do the aforementioned reports obtain assurance or assurance opinions from a third-party verification unit?		V	The Company prepares its report in accordance with the GRI Standards of the Global Reporting Initiative and plans to issue the Sustainability Report in August 2026, publishing it on the Company's website and the Market Observation Post System. Third-party assurance has not yet been obtained.	Consistent with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"
6. If the company has established its own sustainability development code based on the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies," please describe any differences between its implementation and the established code: The Company has established "Sustainable Development Practice Principles," and there is no difference between the implementation and the principles.				
7. Other important information to facilitate a better understanding of the implementation of sustainable development: The Company has long upheld its responsible attitude as a corporate citizen towards society and is committed to giving back to society through sharing actions. It hopes that through its own efforts and investment in various feedback and sharing activities, it will drive positive interactions with employees, shareholders, customers, and suppliers related to the Company, thereby gathering the power of social reciprocity and mutual assistance to form a positive development cycle. (1) Human rights				

Items	Implementation Status			Deviations from the "Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
1. The "Work Rules" and "Labor Contract" are formulated in accordance with the Labor Standards Act and relevant laws and regulations. To coordinate labor-management relations, labor-management meetings are held regularly or irregularly in accordance with the "Regulations for Implementing Labor-Management Meetings." Employees can raise issues and discuss them through labor-management meetings, and the meeting results are published on the company's internal website. So far, there have been no major labor-management disputes. 2. No employee or applicant is discriminated against based on race, religion, color, nationality, age, gender, disability, or other factors unrelated to ICP DAS legitimate business interests. The Company complies with internationally recognized labor rights, such as freedom of association, collective bargaining rights, care for disadvantaged groups, prohibition of child labor, and prohibition of forced labor. 3. The "Measures for Prevention of Sexual Harassment in the Workplace" and "Regulations for Complaints and Disciplinary Actions against Workplace Illegal Infringement" have been formulated to protect the rights and privacy of the parties involved. A dedicated window and contact information for sexual harassment complaints are provided, and dedicated personnel can handle them promptly. So far, there have been no employee complaints. 4. The Company actively pursues stable business growth to protect employees' right to work. 5. Different safety training is provided to employees in different work environments, such as fire safety training, emergency response training, first-aid personnel training, general occupational safety and health education training, and factory safety training. (2) Employee rights and employee care 1. In order to enhance the utilization of human resources, stimulate employee self-development, and cultivate talent, the Company has specifically formulated the "Education and Training Management Regulations," "Knowledge Management Process," and "Training Quality Management Manual." A management unit is established to be responsible for promoting and supervising education and training, and employee education and training are conducted to enhance employees' work skills and the inheritance of the company's core knowledge. In 2025, the Company adopted the Talent Quality-Management System (TTQS) to establish a systematic training and development plan, ensuring close alignment between training strategies and organizational objectives, and enhancing employees' professional capabilities and the overall competitiveness of the organization. 2. In accordance with the law, the Company provides labor insurance, national health insurance, and group insurance to protect employees and conducts regular health checkups for in-service personnel. 3. The Company implements an occupational health service plan in the factory, including a maternal health protection plan, a musculoskeletal disorders prevention plan, an abnormal workload hazard prevention plan, a workplace illegal infringement plan, and an employee health promotion plan. A factory doctor/nurse regularly visits the factory to provide employee health services such as health management, health promotion, health consultation, and health education training to promote employees' physical and mental health development. For high-risk groups, such as pregnant employees and employees with frequent sick leave applications, doctor interviews and health guidance are arranged, and follow-up improvements are tracked. 4. The Company strictly complies with relevant laws and regulations on personal data protection to ensure that the collection, processing, and use of personal data comply with legal requirements and protect personal data rights. 5. To improve the working environment for middle-aged and senior workers, create a friendly workplace, and address work barriers caused by physical and mental capacity decline due to aging among workers aged 45-65 and those over 65, we have improved work equipment and conditions, provided necessary assistive devices, and adjusted work methods to enhance their work efficiency. (3) Environmental protection and occupational safety and health The Company is committed to the R&D, production, and sales of industrial automation control boards. As a global citizen, it expects to contribute the greatest effort to environmental improvement and strictly complies with environmental protection policies, laws, and regulations to reduce and prevent environmental pollution from production. The Company's environmental protection philosophy is to comply with environmental laws and regulations, conserve energy and cherish resources, and design green products. To implement the promotion of environmental protection activities and conserve various resources, the Company promotes environmental protection activities, complies with relevant environmental protection regulations, and formulates written environmental protection policies, including: 1. In response to the implementation of the EU RoHS Directive in July 2006, the Company proactively understands				

Items	Implementation Status			Deviations from the "Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
customer requirements, purchases testing equipment, and ensures that the Company's products can meet the requirements of the EU Directive or customers. 2. The goal of promoting electronic administrative operations is to plan and establish electronic bulletin boards and online approval systems for electronic forms, reducing the waste of human and paper resources and improving operational efficiency. 3. The Company has an occupational safety and health management unit, which writes and revises the written "Occupational Safety and Health Work Guidelines." The production lines in the factory area are adjusted flexibly as needed or the space is re-planned to achieve optimal utilization. In addition to regularly re-identifying safety and health risks, the Company also conducts work environment inspections and improvements for potential hazards in employees' workplaces to ensure the safety and health of employees. 4. The search for various business waste vendors strictly complies with the regulations of the Environmental Protection Administration (EPA). Through the EPA's Business Waste Control Information Network, vendor information is obtained from the "Permit Information Query," and qualified waste removal and treatment vendors are found according to the waste type and code. The current cooperating waste vendors have all been issued waste removal or treatment permits by the EPA or are reuse vendors licensed by the Ministry of Economic Affairs. The permitted waste removal or treatment code items match the types of waste generated by the Company. 5. Water resource conservation and management: The Company does not use water in its manufacturing processes; only small amounts of water are used for daily living needs. Nevertheless, numerous water-saving measures have been adopted, including: installing water-saving devices to reduce water consumption; posting water-saving notices to remind employees to conserve water; and entrusting professional institutions with the maintenance of drinking water equipment, with maintenance carried out in accordance with the executed maintenance contracts. The content of each maintenance is detailed in the "Drinking Water Quality Inspection and Equipment Maintenance Record Form," and the form is placed in a prominent location on the equipment for inspection. Water quality is tested every three months, including tests for coliform bacteria and total bacterial count, to ensure the safety of employees' drinking water. 6. The Company has fully adopted personal eco-friendly tableware to reduce the use of disposable tableware, and implements waste sorting, reduction, and kitchen waste recycling. The Company implements a culture of reusing waste paper to improve the utilization efficiency of various resources. 7. The Company's chilled water system, pantry areas, operating sites, and meeting rooms have installed the Company's monitoring products that can pay attention to air conditioning temperature control and monitor temperature, humidity, carbon dioxide emissions, and water usage information at any time. This effectively utilizes and conserves energy, with the goal of achieving energy conservation and carbon reduction targets. (4) Community participation and social contribution, service, and public welfare Social welfare can be divided into three major areas: education, assistance, and contribution. Education: The Company continues to actively promote industry-academia cooperation, cultivate industry-needed talent, provide scholarships to outstanding students, and motivate students to improve their practical application capabilities. The Company makes regular donations to the Alumni Scholarship of the Department of Power Mechanical Engineering at National Tsing Hua University and the "ICP DAS Yeh, Nai-Ti Scholarship" at Yuan Ze University. Assistance: Some disadvantaged groups in society need timely assistance and care the most. The Company also initiates irregular donations and material donations to provide resources to disadvantaged children, allowing resources to be reused without waste. The Company also mobilizes employees to participate in long-term invoice solicitation and respond to the charitable activities of the Genesis Social Welfare Foundation. In 2025, in-kind donations were made to the St. Teresa Children's Center. Contribution: The Company is committed to the automation industry, especially in saving social resources and monitoring public construction and resource safety. For example, hydrological monitoring, dam stress monitoring, tunnel safety monitoring, etc. These engineering technologies directly contribute to the well-being and safety of all people.				

(6) For those who have established a Sustainability Development Committee, disclosure of its composition, responsibilities, and operation status is required:

The Company established a Sustainability Development Committee on November 5, 2024, and appointed four sustainability development committee members for the second term on June 19, 2025. Their term will end on June 18, 2028, coinciding with the end of the current Board of Directors' term. The Company has established the "Organizational Rules for the Sustainability Development Committee" and, according to Article 6 of these rules, the Sustainability Development Committee, authorized by the Board of Directors, shall faithfully perform the following duties with the care of a good administrator and report to the Board of Directors:

1. Formulate, promote, and strengthen the company's sustainability development policies, annual plans, and strategies.
2. Review, track, and revise the implementation status and effectiveness of sustainability development.
3. Supervise sustainability information disclosure matters and review sustainability reports.
4. Supervise the execution of the Company's sustainability development principles and other sustainability-related work resolved by the Board of Directors.

(1) Information on Sustainability Development Committee members:

Terms / Identity	Name	Professional Qualifications and Experience
Independent Director (Convener)	Chao, Yu	1. Previously served as Executive Secretary of the Social Responsibility Promotion Office at Chung Hua University to promote sustainable development. 2. Has provided a 35-hour sustainability continuing education certificate. 3. Has provided 4 sustainability-related certifications.
Independent Director	Chen, Shao-Chi	1. Has provided a 11-hour sustainability continuing education certificate.
Independent Director	Hsueh, Shou-Hung	1. Has provided a 9-hour sustainability continuing education certificate.
Independent Director	Lin, Shih-Yi	1. Has provided a 9-hour sustainability continuing education certificate.

(2) Information on the operation of the Sustainability Development Committee:

1. The Company's Sustainability Development Committee consists of 4 members.
2. Term of office of the current committee members: From June 19, 2025 to June 18, 2028, the meeting has been held 3 times.

In 2025, the Sustainability Development Committee held 4 meeting, and the committee members' attendance is as follows:

Title	Name	Number of Actual Attendances	Number of Proxy Attendances	Actual Attendance Rate (%)	Note
Convener	Chao, Yu	3	0	100	Cumulative attendance rate: 100%
Member	Chen, Shao-Chi	3	0	100	Cumulative attendance rate: 100%
Member	Hsueh, Shou-Hung	3	0	100	Cumulative attendance rate: 100%
Member	Lin, Shih-Yi	3	0	100	Cumulative attendance rate: 100%
Member	Yeh, Nai-Ti	1	0	100	Note 1
Member	Cheng, Shu-Fa	1	0	100	Note 1
Member	Fu, Kuo-Chun	1	0	100	Note 1

Note 1: Upon the comprehensive re-election of directors at the shareholders' meeting on June 19, 2025, Chairman Yeh, Nai-Ti, President Cheng, Shu-Fa, and Factory Director Fu, Kuo-Chun retired from their positions as members of the Sustainable Development Committee.

Other Matters to be disclosed:

Sustainability Development Committee	Proposal	Resolution	Progress Tracking
2025/5/2	1. Amendment to "Corporate Sustainability Development Practice Principles" 2. The Company's 2025 Sustainability Development Promotion Plan 3. The Company's 2024 stakeholder and material topic identification	Passed with the consent of all committee members	Proposal 1 was submitted to the 2025-3 Board Meeting for discussion. Proposal 2 and 3 were submitted to the 2025-3 Board Meeting for discussion.
2025/6/19	1. Election of the Convener of the 2nd Sustainability Development Committee	All members of the Committee unanimously agreed to elect Committee Member Chao, Yu as Convener	Implemented in accordance with the Sustainable Development Committee's resolution and reported to the 2025-5 Board Meeting
2025/8/5	1. Proposal for the issuance of the 2024 Sustainability Report	Passed with the consent of all committee members	Submitted to the 2025-5 Board Meeting for discussion and reported at the 2025-6 Board Meeting
2025/11/6	1. The Company's 2026 Sustainability Development Promotion Plan 2. Proposal for the Company's 2026 carbon inventory promotion plan 3. Proposal for the Company's 2025 ESG material topic policy	Passed with the consent of all committee members	Report at the 2026-1 Board Meeting

(7) Climate-related information of TWSE/TPEx listed companies

Implementation of climate-related information

(1) State the supervision and governance of the Board of Directors and management regarding climate-related risks and opportunities.

The Company has established a Sustainable Development Promotion Team responsible for proposing and implementing policies or systems on corporate governance, sustainable environment development, and the maintenance of social welfare. The operational effectiveness and future direction are reviewed annually and reported to the Board of Directors, which also urges plan adjustments as circumstances warrant.

(2) State how the identified climate risks and opportunities affect the company's business, strategy, and finances (short-term, medium-term, long-term).

Climate Risk Dimensions	Climate Risk Events	Financial Impact	Time of Occurrence	Management Approach
Physical risks	1. Raw material shortages (raw material shortages in some countries) 2. Changes in market demand (shifts in market trends)	Decreased operating revenue and increased operating or capital costs	1. Short-term 2. Medium-term	Periodic or ad-hoc identification of alternative components. Periodic seminars and exhibitions are held to track market trends and adjust product direction in a timely manner.
Opportunity	Sustainable operations (2050 net-zero emissions)	Increased demand for products or services	Long-term	Adjusting product R&D trends, achieving energy conservation and emissions reduction through technology, and tracking product carbon footprints to align with corporate sustainability and meet emissions reduction needs.

(3) State the impact of extreme climate events and transition actions on finances.

Climate Risk Dimensions	Climate Risk Events	Financial Impact	Time of Occurrence	Management Approach
Transition risks	New regulations or policies (Implementation of new regulations)	Reduced access to capital and investment opportunities	Short-term	The Company has dedicated personnel specializing in corporate governance and legal affairs who periodically keep abreast of relevant legal and regulatory requirements and adjust business and operational practices to ensure compliance.

(4) State how the process of identifying, assessing, and managing climate risks is integrated into the overall risk management system.

The Company has established a risk management organizational structure, policies, and management guidelines, covering operational, financial, market, and compliance risks. Risk management procedures including risk identification and assessment, impact measurement, response and adaptation, and supervision and reporting are implemented to ensure effective enterprise risk management. To implement the risk management mechanism, the Company's Sustainable Development Committee reports to the Board of Directors on the implementation of corporate sustainability matters on an annual basis, and submits to the Board material environmental, social, and governance topics related to the Company's operations and the relevant risk management operations and implementation.

(5) If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used should be stated.

Scenario analysis has not yet been used to assess resilience to climate change risks.

(6) If there is a transition plan to manage climate-related risks, state the contents of the plan and the indicators and targets used to identify and manage physical risks and transition risks.

The Company assesses how the top three climate-related risks and opportunities may have actual and potential impacts on its business, strategy, and finances, considering dimensions including the degree of impact, time/geographical scope, value-chain impact, and financial impact. Strategic solutions are formulated to enable timely responses to the actual and potential impacts of climate change and to enhance the organization's climate resilience. To understand the short-, medium-, and long-term impacts of climate-related risks and opportunities on the Company, the Company has defined the following time horizons: short-term (1–3 years), medium-term (3–10 years), and long-term (over 10 years).

Based on key strategies for climate-related risks and opportunities, the Company has established climate-related indicators covering greenhouse gases, energy and resource use, and water resources to track management effectiveness.

(7) If internal carbon pricing is used as a planning tool, state the basis for price setting.

Internal carbon pricing is not yet used as a planning tool.

(8) If climate-related targets have been set, state the activities covered, greenhouse gas emission scopes, planning timelines, annual progress, etc.; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant targets, state the source and quantity of the offset emissions or the quantity of renewable energy certificates (RECs).

The Company references the SBTi-Tool (Sectoral Decarbonization Approach, SDA_Tool_v1.2.1) provided by the Science Based Targets initiative (SBTi) as the scientific basis for emissions reduction and has set relative reduction targets accordingly. Taking 2024 as the base year, the Company has set short- and medium-term targets for 2027 and 2030. In line with Taiwan's NDC greenhouse gas reduction pathway, the Company aims to reduce greenhouse gas emissions by 5% by 2027 and by 10% by 2030, compared to the 2024 base year.

(9) Greenhouse gas inventory and verification status (filled in separately in 1-1 and 1-2).

1-1. Greenhouse gas inventory and verification status of the company in the past two years

1-1-1 Greenhouse gas inventory information

Year	Direct Scope 1	Energy Indirect Scope 2	Total Emissions (metric tons CO2e)	Intensity (metric tons CO2e/ NT$ million)
2024	198.5523	1048.0383	1246.591	1.22
2025	115.5319	1086.6901	1202.222	1.03

Note 1: Greenhouse gas inventory scope: parent company only basis for 2024 and consolidated basis for 2025.

Note 2: Parent company only financial statements: 2024 revenue of NT$1,024 million; consolidated financial statements: 2025 revenue of NT$1,171 million.

Note 3: Greenhouse gas inventory standard: ISO 14064-1 issued by the International Organization for Standardization (ISO).

1-1-2 Greenhouse gas inventory information

The Company plans to conduct external verification of greenhouse gas emissions in 2028.

1-2 Greenhouse Gas Reduction Targets, Strategies, and specific action plans:

Established a greenhouse gas inventory and reduction promotion team and introduce the ISO 14064-1 greenhouse gas emission verification operation.

Taking 2024 as the base year, the Company has set short- and medium-term targets for 2027 and 2030. In line with Taiwan's NDC greenhouse gas reduction pathway, the Company aims to reduce greenhouse gas emissions by 5% by 2027 and by 10% by 2030, compared to the 2024 base year.

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

Items	Operational Status			Deviations from the "Ethical Corporate Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
1. Establishment of ethical corporate management policies and solution (1) Has the company established an ethical corporate management policy that has been approved by the Board of Directors and clearly specified in the company's regulations and external documents the ethical corporate management policy, practices, and the commitment of the Board of Directors and senior management to actively implement the management policy?	V		The Company conducts its business activities based on the principles of fairness, honesty, trustworthiness, and transparency, and rigorously implements its ethical management policy and actively prevents dishonest conduct. In April 2016, the Company established the "Procedures for Ethical Management and Guidelines for Conduct," which expressly prohibit bribery, improper benefits, facilitation payments, and political contributions; establish a conflict-of-interest disclosure and recusal system as well as reporting and protection mechanisms; and incorporate ethical management into education and training as well as performance evaluations. The Board of Directors and senior management are committed to implementing the ethical management policy, supervising all departments to comply with the relevant standards, and continuously strengthening the internal control system and risk management mechanisms to ensure the effective operation of the ethical management system, thereby enhancing corporate governance quality and corporate sustainable development.	Consistent with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies
(2) Has the company established a risk assessment mechanism for unethical conduct, regularly analyzed and evaluated business activities with a higher risk of unethical conduct within the business scope, and accordingly established a program to prevent unethical conduct that at least covers preventive measures for the conduct listed in Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies"?	V		Our company requires that directors, managerial officers and all employees shall not engage in speculative practices or conceal and seek illegitimate benefits in the course of business operations. To prevent dishonest conduct, we have internal auditors conduct irregular inspections and implement a whistleblower system. Directors are required to sign a "Declaration of Non-Violation of Integrity Principles" upon appointment. New employees are also required to abide by the principles of integrity during their education and training. Pursuant to the "Procedures for Ethical Management and Guidelines for Conduct," the Company has established specific standards, including: 1. Operating procedures and guidelines for	Consistent with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies

Items	Operational Status			Deviations from the "Ethical Corporate Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
(3) Has the company specified operating procedures, conduct guidelines, disciplinary and grievance systems in the unethical conduct prevention program, implemented them, and regularly reviewed and revised the aforementioned program?	V		conduct: clearly defining the prohibition and handling procedures for improper benefits, the conflict-of-interest disclosure and recusal mechanism, the management of charitable donations and sponsorships, the integrity assessment of business dealings, anti-bribery contract clauses, the prevention of insider trading, and confidentiality mechanisms, which serve as the standards to be followed by all personnel in performing their duties. 2. Disciplinary system for violations: Persons committing material violations of ethical conduct shall be disciplined in accordance with relevant laws and regulations and the Company's personnel rules, including dismissal or termination of employment, and the violations shall be disclosed on the internal website. 3. Grievance and whistleblower system: A whistleblower hotline and an independent mailbox have been established, with confidentiality and protection mechanisms in place. Investigation procedures and retention periods have been clearly stipulated, and investigation results and improvement measures shall be reported to the Board of Directors. A dedicated unit is responsible for promoting the system and supervising its implementation, and periodically reports to the Board of Directors on the implementation of ethical management. The relevant internal controls and operating procedures are continuously reviewed, and preventive measures are revised as necessary to ensure the effective operation of the system.	Consistent with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies
2. Implementation of ethical corporate management				
(1) Does the company evaluate the integrity records of its counterparties and specify integrity clauses in contracts with counterparties?	V		According to the Company's internal system, before engaging in business dealings with suppliers or customers, credit checks are conducted on the customer's bank and company information. When entering into contracts, the rights and obligations of both parties are detailed and kept confidential.	Consistent with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies
(2) Has the company set up a dedicated unit under the Board of Directors to promote ethical corporate management and regularly	V		The Company currently has the "Administrative Management Department" as the part-time unit for promoting ethical corporate management. If any unethical conduct occurs, it should be reported to the	Consistent with the Ethical Corporate Management Best Practice Principles

Items	Operational Status			Deviations from the "Ethical Corporate Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
(at least once a year) report to the Board of Directors on its ethical corporate management policy, unethical conduct prevention program, and the supervision and implementation status?			Board of Directors. The implementation status was reported to the Board of Directors on November 6, 2025, and disclosed on the Company's website. Implementation status: 1. Education training and promotion (1) New employees receive online training on the procedures for ethical management and guidelines for conduct during the Company's onboarding process. A test is conducted after the course to ensure that employees understand and implement the procedures for ethical management and guidelines for conduct. In 2025, a total of 30 participants attended, totaling 30 person-hours. (2) Promote educational advocacy for all employees, informing them of matters to be aware of when executing their duties, and disclose the ethical management policy in internal regulations, annual reports, company websites, or other promotional materials. Make public declarations at external events such as product launches and investor conferences, so that suppliers, customers, and other business-related organizations and personnel can clearly understand the company's ethical management philosophy and standards. 2. Regular inspections (1) Before establishing business relationships with others, employees should prudently evaluate the legality, ethical management policies, and records of unethical conduct of agents, suppliers, customers, or other business counterparties to ensure that their business practices are fair, transparent, and do not involve bribery requests, provisions, or acceptance. (2) Through the annual audit plan of the internal audit office and regular external audits by PWC Taiwan, the Company ensures the overall operation of the mechanism and jointly manages and prevents the occurrence of unethical conduct. Ethical management is also incorporated into employee performance appraisals and human resource policies, and a clear and effective disciplinary system is established. In 2025, there were no incidents of corruption,	for TWSE/TPEx Listed Companies

Items	Operational Status			Deviations from the "Ethical Corporate Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
			anti-competitive behavior, or dishonest conduct. 3. Reporting system and whistleblower protection Pursuant to the "Code of Ethical Conduct," the "Procedures for Ethical Management and Guidelines for Conduct," and the established specific reporting system, the Company actively prevents dishonest conduct and encourages internal and external personnel to report dishonest or improper conduct. The Administration Division has been designated as the dedicated unit responsible for receiving reports of suspected dishonest conduct by employees. The Stakeholders section on the Company's official website provides effective communication channels for employees, shareholders, stakeholders, and external parties. Where reported matters involve directors or senior management, the reports shall be submitted to independent directors. The Company has established a whistleblower protection system, ensuring the strict confidentiality of the whistleblower's identity and the content of the report, and undertakes to protect whistleblowers from improper treatment as a result of their reports. In 2025, there were zero external whistleblowing cases received and zero direct whistleblowing cases from employees, with no incidents involving unethical conduct.	
(3) Has the company established a policy for preventing conflicts of interest, provided appropriate channels for statement, and implemented it effectively?	V		The Company's established "Procedures for Ethical Management and Guidelines for Conduct" and "Code of Ethical Conduct" have clearly stipulated relevant content. To prevent conflicts of interest, Directors effectively recuse themselves from Board meetings. The Company's website provides a reporting mailbox for unethical business conduct as a channel for whistleblowers to report, and the identity and content of whistleblowers should be kept confidential and implemented.	Consistent with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies
(4) To implement ethical management, has the Company established effective accounting and internal control systems, and has the internal audit unit formulated relevant audit plans based on the risk	V		The Company establishes relevant accounting and internal control systems for business activities with a high risk of unethical conduct and, in addition to self-inspection procedures and regular audits by auditors. PWC Taiwan also conducts regular audits to ensure complete and effective implementation.	Consistent with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies

Items	Operational Status			Deviations from the "Ethical Corporate Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
assessment of unethical conduct, conducted audits on compliance with the unethical conduct prevention program accordingly, or engaged a certified public accountant to perform such audits?				
(5) Does the Company regularly hold internal and external education and training on ethical management?	V		The Company irregularly holds and encourages participation in internal and external education and training on ethical management (including courses related to procedures for ethical management and guidelines for conduct, accounting systems, internal controls, etc.), with a total of 52 participants and 98 person-hours, and advocates the philosophy and responsibilities of ethical management. New employees receive online training on the procedures for ethical management and guidelines for conduct during the Company's onboarding process. A test is conducted after the course. In 2025, a total of 30 participants attended, totaling 30 person-hours.	Consistent with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies
3. Operational status of corporate governance				
(1) Has the Company established a specific whistleblowing and reward system, set up convenient whistleblowing channels, and appointed appropriate dedicated personnel to handle whistleblowing matters?	V		The Company's "Procedures for Ethical Management and Guidelines for Conduct" and "Code of Ethical Conduct" stipulate a whistleblowing and reward system. The Company's website has a dedicated section for stakeholders, where internal and external personnel can report to the Company through the contact person's hotline or independent whistleblowing mailbox in that section.	Consistent with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies
(2) Has the Company established standard operating procedures for investigating whistleblowing matters, follow-up measures to be taken after the investigation is completed, and relevant confidentiality mechanisms?	V		The Company has clearly stipulated reporting and investigation procedures, including: 1. The dedicated unit and the relevant supervisors shall promptly investigate the facts, with assistance from regulatory compliance or relevant departments where necessary. 2. Where allegations are substantiated, the Company shall immediately require the cessation of the violation, take appropriate measures, and where necessary, report the matter to the competent authority or refer it to the judicial authority. 3. Documentation of the receipt, investigation process, and results of reports shall be retained in writing for five years (with	Consistent with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies

Items	Operational Status			Deviations from the "Ethical Corporate Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary	
			retention extended in cases involving litigation). 4. For substantiated cases, the internal control system shall be reviewed and improvement measures proposed and reported to the Board of Directors. The Company also requires personnel handling such matters to sign confidentiality declarations, ensuring the confidentiality of the whistleblower's identity and the content of the report.	
(3) Has the company adopted measures to protect whistleblowers from improper treatment due to whistleblowing?	V		The Company is responsible for keeping the identity of whistleblowers confidential and has not subjected them to any improper treatment. There have been no employee complaints so far.	Consistent with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies
4. Strengthening information disclosure Does the company disclose the content of its ethical corporate management best practice principles and the effectiveness of its implementation on its website and the Market Observation Post System?	V		The Company has established the "Procedures for Ethical Management and Guidelines for Conduct" and "Code of Ethical Conduct," which are announced on the Market Observation Post System and the Company's website - Investor Relations/Corporate Governance Related Regulations.	Consistent with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies
5. If the Company has established its own ethical corporate management best practice principles based on the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies," please describe any discrepancies between the principles and their implementation: 1. The Company does not make political contributions. 2. The Company's personnel shall limit their social interactions and entertainment due to business needs to convenient meals or working meals, and shall not provide or participate in other activities outside of the meals, nor visit improper venues.				
6. Other important information to facilitate a better understanding of the Company's ethical corporate management operations (such as review and amendment of the Company's ethical corporate management best practice principles): 1. The Company complies with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, relevant regulations for TWSE/TPEx listed companies, and other laws and regulations related to business conduct, serving as the basis for implementing ethical management. 2. The Company's "Rules of Procedure for Board of Directors Meetings" stipulate a recusal system for Directors. For any motions listed on the agenda of the Board of Directors meeting, if a Director or the legal entity they represent has an interest in the matter that may harm the interests of the company, the Director may state their opinion and respond to inquiries but may not participate in the discussion and voting and shall recuse themselves during the discussion and voting, and may not exercise voting rights on behalf of other Directors. 3. The Company has established the "Management of Prevention of Insider Trading," which clearly stipulates that directors, managers, and employees shall not disclose material inside information they are aware of to others, and shall not inquire about or collect material inside information of the Company that is not related to their personal duties from persons who are aware of such information. They shall also not disclose to others the material inside information of the Company that they have learned of for non-business reasons.				

(9) Other important information that can enhance the understanding of the Company's corporate governance operations:

1. Please refer to the "Investor Relations" and "Stakeholders" sections on the Company's website https://www.icpdas.com/tw/investor_relations/index.php for inquiries.

2. The Company has established the following corporate governance-related regulations:

   On March 20, 2008, the Board of Directors passed the "Rules of Procedure for Board of Directors Meetings"

   On March 20, 2009, the Board of Directors passed the internal control system for the "Management of Prevention of Insider Trading".

   On October 21, 2011, the Board of Directors passed the "Remuneration Committee Charter".

   On March 23, 2012, the Board of Directors approved the addition of the "Management of the Operation of the Remuneration Committee", "Management of the Application of International Accounting Standards", and "Internal Control Systems for Accounting Professional Judgments, Accounting Policies and Changes in Estimates" to the internal control system. These items were also included in the annual self-assessment of the internal control system.

   On October 30, 2015, the Board of Directors passed the "Procedures for Applying for Suspension and Resumption of Trading".

   On April 27, 2016, the Board of Directors passed the "Procedures for Ethical Management and Guidelines for Conduct" and "Code of Ethical Conduct" to communicate to directors, managerial officers, and employees the relevant regulations they should follow.

   The Company's Board of Directors passed a resolution on April 22, 2019, to establish the "Standard Operating Procedures for Handling Directors' Requests" to assist directors in performing their duties and enhance the effectiveness of the Board of Directors.

   On August 5, 2020, the Board of Directors adopt the "Board of Directors Performance Evaluation Measures" to establish performance goals and strengthen the operational efficiency of the Board of Directors.

   On November 5, 2021, the Board of Directors passed the "Procedures for Election of Directors" and the shareholders' meeting passed the "Procedures for Election of Directors" and abolished the "Regulations for Election of Directors and Supervisors" on June 14, 2022.

   On April 29, 2022, the Board of Directors passed the "Audit Committee Charter".

   On November 7, 2022, The Board of Directors passed the "Procedures for Handling

Material Inside Information" and "Corporate Governance Best Practice Principles" to establish a good corporate governance system.

On November 5, 2024, the Board of Directors approved the establishment of the "Corporate Sustainability Practice Principles" and the "Sustainability Committee Organizational Rules" to implement the Company's sustainability development goals and strengthen sustainability governance.

(10) Implementation status of internal control system

1. 2025 Statement of Internal Control System

   Please visit the Market Observation Post System (https://mops.twse.com.tw/mops/#/web/t06sg20) and select the OTC market category in the internal control statement announcements to search (the Company's stock code is 3577).

   The search path is as follows: Market Observation Post System Homepage > Single Company > Corporate Governance > Company Regulations/Internal Control > Internal Control Statement Announcements

2. CPA review report on project review of Internal Control System: None.

(11) Important resolutions of the shareholders' meetings and board meetings in the most recent year and up to the printing date of the annual report:

Resolution Date	Resolution Content	Matters Listed in Article 14-3 of the Securities and Exchange Act	Independent Directors' Objections or Reservations	Company's Handling
January 1, 2025 2025-1 Board Meeting	1. Proposal for the appointment and remuneration of the Company's CEO	3. Conflicts of interest	None	Resolution approved
March 6, 2025 2025-2 Board Meeting	1. Proposal for the distribution of employees' compensation and directors' remuneration for 2024.		None	Resolution approved
	2. The case for the 2024 Business Report, Consolidated Financial Statements, and Parent Company Only Financial Statements.		None	Resolution approved
	3. Proposal for the 2024 earnings distribution.		None	Resolution approved
	4. Amendment to the "Articles of Incorporation".		None	Resolution approved
	5. Amendment to the "Procedures for Acquisition or Disposal of Assets".	2. Revision procedures	None	Resolution approved
	6. Re-election of all directors.		None	Resolution approved
	7. Release of non-competition restrictions for newly elected directors and their representatives.		None	Resolution approved
	8. Appoint the date and agenda for the 2025 Annual Shareholders' Meeting.		None	Resolution approved
	9. Proposal of rotating certified public accountants.	7. Certified Public Accountants	None	Resolution approved
	10. Proposal for the 2025 evaluation of the independence, appointment, and remuneration of CPAs.	7. Certified Public Accountants	None	Resolution approved
	11. Proposal for the appointment and remuneration of the Company's Managerial Officers.		None	Resolution approved
	12. Proposal for the 2025 remuneration standards and structure for Chairman.	3. Conflicts of interest	None	Resolution approved
	13. Proposal for the 2025 remuneration standards and structure for managerial officers.	3. Conflicts of interest	None	Resolution approved
	14. Proposal for issuing the 2024 Internal Control System Statement and the effectiveness assessment thereof.		None	Resolution approved
	15. Proposal for the 2025 Business Operation Plan.		None	Resolution approved
May 2, 2025 2025-3 Board Meeting	1. 2025 First Quarter Consolidated Financial Statements.		None	Resolution approved
	2. Confirming the nomination of director candidates.		None	Resolution approved
	3. Proposal of of lifting non-competition restrictions on nominated director candidates.	3. Conflicts of interest	None	Resolution approved
	4. Amendment to the "Organizational Rules of the Audit Committee."		None	Resolution approved

Resolution Date	Resolution Content	Matters Listed in Article 14-3 of the Securities and Exchange Act	Independent Directors' Objections or Reservations	Company's Handling
	5. Proposal of amendment to "Insider Trading Prevention Management". 6. Proposal of amendment to "Corporate Sustainability Development Practice Principles". 7. Proposal of amendment to "Code of Ethical Conduct". 8. Proposal for the bank credit facility.		None None None	Resolution approved Resolution approved Resolution approved
June 19, 2025 Shareholders' Meeting	1. Proposal for the recognition of 2024 Business Report and Financial Statements. 2. Proposal for the recognition of 2024 earnings distribution. 3. Proposal for voted to approve of amendment to the Company's Articles of Incorporation. 4. Proposal for voted to approve of amendment to the "Procedures for Acquisition or Disposal of Assets". 5. Proposal for voted to approve of the re-election of all directors. 6. Proposal for voted to approve of the release of non-competition restrictions for newly elected directors and their representatives.	N/A	N/A	N/A
June 19, 2025 2025-4 Board Meeting	1. Proposal for the election of the Chairman. 2. Proposal of appointment of Remuneration Committee members. 3. Proposal of appointment of Sustainability Development Committee members.		None None None	Resolution approved Resolution approved Resolution approved
August 5, 2025 2025-5 Board Meeting	1. 2025 Second Quarter Consolidated Financial Statements. 2. Proposal for the issuance of the 2024 Sustainability Report. 3. Proposal for the Company's managerial officers' remuneration. 4. Proposal for the payment of transportation allowances to the Company's directors and independent directors. 5. Proposal for the payment of remuneration to the Company's independent directors. 6. Proposal for the bank credit facility.	3. Conflicts of interest 3. Conflicts of interest	None None None None None None	Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved
November 6, 2025 2025-6 Board Meeting	1. 2025 Third Quarter Consolidated Financial Statements. 2. The case for related-party transactions. 3. Amendments to the "Internal Control System" and "Internal Audit System". 4. Formulation of 2026 Audit Plan.	3. Conflicts of interest 1. Amendment to the internal control system 1. Amendment to the internal control system	None None None None	Resolution approved Resolution approved Resolution approved Resolution approved

Resolution Date	Resolution Content	Matters Listed in Article 14-3 of the Securities and Exchange Act	Independent Directors' Objections or Reservations	Company's Handling
March 12, 2026 2026-1 Board Meeting	1. Proposal for the 2025 distribution of employees' compensation and directors' remuneration. 2. The case for the 2025 Business Report, Consolidated Financial Statements, and Parent Company Only Financial Statements. 3. Proposal for the 2025 earnings distribution. 4. Appoint the date and agenda for the 2026 Annual Shareholders' Meeting. 5. Proposal of rotating certified public accountants. 6. 7. Proposal for the 2026 evaluation of the independence, appointment, and remuneration of CPAs. 8. Proposal concerning the scope of entry-level employees for 2026 and the 2025 appropriation amount. 9. Proposal for the establishment of the "Regulations Governing the Remuneration and Compensation of Directors and Independent Directors." 10. Proposal for the 2026 remuneration standards and structure for Chairman. 11. Proposal for the 2026 remuneration standards and structure for managerial officers. 12. Proposal for the bank credit facility. 13. Amendments to the "Internal Control System" and "Internal Audit System". 14. Proposal for issuing the 2025 Internal Control System Statement and the effectiveness assessment thereof. 15. Proposal for the 2026 Business Operation Plan.	7. Certified Public Accountants 7. Certified Public Accountants 3. Conflicts of interest 3. Conflicts of interest	None None None None None None None None None None None None None None	Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved
May 8, 2026 2026-2 Board Meeting	1. 2026 First Quarter Consolidated Financial Statements. 2. Proposal for a donation to the "Chen Ruei-Yu Charity Foundation, Tainan" 3. Proposal of amendment to "Insider Trading Prevention Management". 4. Proposal for the bank credit facility. 5. Proposal concerning medium- and long-term bank credit lines.	3. Conflicts of interest	None None None None None	Resolution approved Resolution approved Resolution approved Resolution approved Resolution approved

(12) In the most recent year and up to the printing date of the annual report, any directors or supervisors who have recorded or written statements of dissent to important resolutions passed by the Board of Directors: No such instances.

4. Information on Audit fees of Certified Public Accountants

(1) Audit fees of CPAs

Amount Unit: NT$ thousand

CPA Firm	CPA Name	CPA Audit Period	Audit Fee	Non-Audit Fee	Total	Note
PWC Taiwan	Li, Yen-Na	2025.1.1-2025.12.31	2,490	500	2,990	Note 1
	Cheng, Ya-Hui	2025.1.1-2025.12.31				

Note 1: Non-audit fee items: Tax certification fees; Non-attestation service items: Business registration

(2) If any of the following circumstances occur, the company should disclose relevant information:

1. Change of accounting firm and the audit fee paid in the year of the change is less than the audit fee paid in the previous year: No such instances.
2. The audit fee is reduced by 10% or more compared to the previous year: No such instances.

5. Information of CPA Replacement

Information on the change of CPAs during the most recent two fiscal years and the subsequent period: In 2025, due to internal personnel adjustments at PWC Taiwan, the engagement CPAs were changed from Wu, Wei-Hao and Cheng, Ya-Hui to Li, Yen-Na and Cheng, Ya-Hui.

6. The Chairman, President, or Any Managerial Officer in Charge of Finance or Accounting Matters in the Most Recent Fiscal Year Holding a Position at the CPA Firm or an Affiliate of the Accounting Firm, and the Period During Which They Held a Position in the CPA Firm or Its Affiliates Should Be Disclosed:

No such instances.

7. Changes in Equity Transfer and Pledge by Directors, Supervisors, Managerial Officers, and Shareholders with 10% or More Ownership for the Most Recent Fiscal Year and Up to the Printing Date of the Annual Report

(1) Changes in Equity Transfer by Directors, Supervisors, Managerial Officers, and Major Shareholders with 10% Ownership:

Please refer to the Market Observation Post System (https://mops.twse.com.tw/mops/#/web/query6_1) for detailed information on directors', supervisors', and major shareholders' shareholdings, pledges, and transfers (the Company's stock code is 3577).

The search path is as follows: Market Observation Post System homepage > Single Company > Equity Changes/Securities Issuance > Shareholding Transfer Data Inquiry > Insiders' Shareholding Changes Post-event Declaration Form

Unit: shares

Title	Name	2024		2025		As of April 19, 2026	
		Increase (Decrease) in Shares Held	Increase (Decrease) in Pledged Shares	Increase (Decrease) in Shares Held	Increase (Decrease) in Pledged Shares	Increase (Decrease) in Shares Held	Increase (Decrease) in Pledged Shares
Chairman and Vice President of Administration Division	Yeh, Nai-Ti	0	0	512,749	0	(40,531)	0
Director and Chief Executive Officer (Note 1, Notes 2 and Note 4)	Chen, Ruei-Yu	0	0	(587,251)	2,000,000	(40,531)	0
Independent Director (Note 1)	Shen, Yang-Bin	0	0	0	0	-	-
Independent Director (Note 1)	Jiang, Yi-Jyun	0	0	0	0	-	-
Independent Director	Chen, Shao-Chi	(1,000)	0	(2,586)	0	0	0
Independent Director	Chao, Yu	0	0	0	0	0	0
Independent Director	Hsueh, Shou-Hung	-	-	0	0	0	0
Independent Director	Lin, Shih-Yi	-	-	0	0	0	0
Director concurrently serving as President (Notes 1 and 3), and concurrently in charge of the Marketing and Business Division and the Planning Division	Cheng, Shu-Fa	0	0	65,000	0	50,000	0
Vice President of R&D Division (Note 7)	Chao, Ying-Chieh	-	-	-	-	8,000	0
Project Vice President	Huang, Kuo-Cheng	0	0	0	0	0	0

Title	Name	2024		2025		As of April 19, 2026	
		Increase (Decrease) in Shares Held	Increase (Decrease) in Pledged Shares	Increase (Decrease) in Shares Held	Increase (Decrease) in Pledged Shares	Increase (Decrease) in Shares Held	Increase (Decrease) in Pledged Shares
Vice President of Medical-grade Polymers Division	Chen, Jui-Hsiang	0	0	0	0	0	0
Factory Director of Production Management Division	Fu, Kuo-Chun	0	0	0	0	0	0
Assistant Manager of Finance Division	Cheng, Pi-Yu	0	0	50,000	0	0	0
Shareholder with 10% or more ownership	Tian Shing Investment Co., Ltd.	0	0	0	0	0	0

Note 1: All directors were re-elected at the shareholders' meeting on June 19, 2025; therefore, Independent Director Shen, Yang-Bin and Independent Director Jiang, Yi-Jyun retired from their directorships, while Director Chen, Ruei-Yu, Director Cheng, Shu-Fa, Independent Director Hsueh, Shou-Hung, and Independent Director Lin, Shih-Yi are the newly elected directors.

Note 2: Chen Ruei-Yu resigned from the position of President on May 20, 2024.

Note 3: On June 13, 2024, the Board of Directors approved the appointment of Cheng, Shu-Fa as President.

Note 4: On January 14, 2025, the Board of Directors approved the appointment of Chen, Ruei-Yu as Chief Executive Officer.

Note 5: Ku, Chia-Chun resigned from the position of Vice President on February 2, 2025.

Note 6: Huang, Bin-Fong passed away on March 2, 2025, and ceased to serve as Vice President.

Note 7: On March 6, 2025, the Board of Directors approved the appointment of Chao Ying-Chieh as Vice President of the R&D Division.

(2) If the counterparty in an equity transfer or pledge is a related party, the name of the counterparty, their relationship with the Company's directors, supervisors, managerial officers, and shareholders with 10% or more ownership, and the number of shares obtained or pledged should be disclosed:

Please refer to the Daily Reports on Changes in Insiders' Shareholdings on the Market Observation Post System (https://mopsov.twse.com.tw/mops/web/STAMAK03_1) (the Company's stock code is 3577).

The search path is as follows: Market Observation Post System homepage > Single Company > Equity Changes / Securities Issuance > Equity Transfer Information Query > Daily Reports on Insiders' Shareholding Transfers > Daily Reports on Shareholding Transfers

1. Information on equity transfer:

Name	Reason for Equity Transfer	Date of Trading	Counterparty	Relationship between the Counterparty and the Company's Directors, Managerial Officers, and Shareholders with 10% or More Ownership	Number of Shares	Transaction Price
Chen, Ruei-Yu	Gift	2025/03/17	Yeh, Nai-Ti	Has a spousal relationship with Chairman Yeh	50,000 shares	NT$6.74
Chen, Ruei-Yu	Gift	2025/11/05	Yeh, Nai-Ti	Has a spousal relationship with Chairman Yeh	500,000 shares	NT$65.5
Chen, Ruei-Yu	Gift	2025/11/05	Chen, Liang-Yu	Fourth-degree relative of Director Chen	37,251 shares	NT$65.49
Yeh, Nai-Ti	Gift	2025/11/05	Chen, Liang-Yu	Fourth-degree relative of Director Chen	37,251 shares	NT$65.49
Chen, Ruei-Yu	Gift	2026/02/24	Chen, Liang-Yu	Fourth-degree relative of Director Chen	40,531 shares	NT$60.19
Yeh, Nai-Ti	Gift	2026/02/24	Chen, Tzu-Hao	Fourth-degree relative of Director Chen	40,531 shares	NT$60.19

2. The pledgee of the pledged shares is a related party: No such instances.

8. Information on the Top Ten Shareholders with Shareholding Ratios, Where They Are Related Parties or Spouses or Relatives Within the Second Degree of Kinship

April 19, 2026; Unit: shares

Name	Personal Shares Held		Shares Held by Spouse and Minor Children		Total Shares Held in the Name of Others		Name and Relationship of the Top Ten Shareholders Who Are Related Parties, Spouses, or Relatives Within the Second Degree of Kinship		Note
	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio	Name	Relationship	
Tian Shing Investment Co., Ltd. Person in Charge: Chen, Ruei-Yu	7,716,140	12.06%	0	0.00%	0	0.00%	Chen, Ruei-Yu	Chief Executive Officer is the Person in Charge	
Chen, Ruei-Yu	7,554,328	11.81%	5,547,092	8.67%	0	0.00%	Yeh, Nai-Ti	Spouse	
Yeh, Nai-Ti	5,547,092	8.67%	7,554,328	11.81%	0	0.00%	Chen, Ruei-Yu	Spouse	
Da Zhong Investment Co., Ltd. Person in Charge: Yeh, Nai-Ti	5,140,796	8.04%	0	0.00%	0	0.00%	Yeh, Nai-Ti	Chairman is the Person in Charge	
Chen, Wen-Hua	2,247,350	3.51%	0	0.00%	0	0.00%	Chen, Jui-Hsiang	Son of Vice President	
YiFang Investment Co., Ltd. Person in Charge: Chen, Wen-Hua	1,366,755	2.14%	0	0.00%	0	0.00%	Chen, Jui-Hsiang	Son of Vice President is the Person in Charge	
Chou, Chia-Hui	1,334,000	2.09%	0	0.00%	0	0.00%	-	-	
Huang, Wen-Kai	1,111,000	1.74%	0	0.00%	0	0.00%	-	-	
Huang, Yi-Shun	1,111,000	1.74%	0	0.00%	0	0.00%	-	-	
Hong You Investment Co., Ltd. Person in Charge: Huang, Wen-Kai	1,040,040	1.63%	0	0.00%	0	0.00%	-	-	

Major shareholders of corporate shareholders:

Name of corporate shareholders	Major shareholders of corporate shareholders
Tian Shing Investment Co., Ltd.	Chen, Ruei-Yu (99.52%)
Da Zhong Investment Co., Ltd.	Yeh, Nai-Ti (99.00%)
YiFang Investment Co., Ltd.	Chen, Wen-Hua (50.00%)
Hong You Investment Co., Ltd.	Huang, Wen-Kai (33.33%)

9. The Number of Shares Held by the Company, Its Directors, Supervisors, Managers, and Enterprises Directly or Indirectly Controlled by the Company in the Same Reinvested Enterprise, and the Calculation of the Consolidated Shareholding Ratio

Consolidated Shareholding Ratio

March 31, 2026 Unit: shares; %

Name of Investee Company	Investment by the Company		Investment by Directors, Supervisors, Managers, and Companies Directly or Indirectly Controlled by the Company		Total Investment	
	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio
ADVANCE AHEAD LTD.	1,000,000	100%	0	0	1,000,000	100%
Shanghai Golden ICP DAS International Trade Co.,Ltd.	0	100%	0	0	0	100%
ICP DAS INVEST LTD.	3,200	100%	0	0	3,200	100%
ICP DAS (Wuhan) Co.,Ltd.	0	100%	0	0	0	100%
ICP DAS USA, INC.	1,800	18%	0	0	1,800	18%

III. Capital Raising Status

1. Company's capital and shares

(1) Source of Capital

As of the printing date of the annual report;

Unit: shares; except for par value per share, amounts are in NT$ thousands

Year/Month	Issuance Price	Authorized Capital		Paid-in Capital		Note		
		Number of Shares	Amount	Number of Shares	Amount	Source of Capital	Those Who Pay for Shares with Property Other Than Cash	Others
1993/08	10	600,000	6,000	600,000	6,000	Established with a share capital of NT$6,000 thousand	None	Note 1
1997/05	10	2,000,000	20,000	2,000,000	20,000	Capital reserve transferred to capital NT$14,000 thousand	None	Note 2
2002/11	10	3,640,000	36,400	3,640,000	36,400	Earnings transferred to capital NT$16,400 thousand	None	Note 3
2003/09	10	7,000,000	70,000	7,000,000	70,000	Earnings transferred to capital NT$33,600 thousand	None	Note 4
2005/12	10	50,000,000	500,000	17,000,000	170,000	Cash capital increase NT$70,000 thousand Earnings transferred to capital NT$30,000 thousand	None	Note 5
2006/12	10	50,000,000	500,000	26,000,000	260,000	Cash capital increase NT$25,854,120 Earnings transferred to capital NT$59,500 thousand Employee bonuses transferred to capital NT$4,645,880	None	Note 6
2007/07	10	50,000,000	500,000	31,400,000	314,000	Earnings transferred to capital NT$46,800 thousand Employee bonuses transferred to capital NT$7,200 thousand	None	Note 7
2008/07	10	50,000,000	500,000	37,310,000	373,100	Earnings transferred to capital NT$47,100 thousand Employee bonuses transferred to capital NT$12,000 thousand	None	Note 8
2009/01	10	50,000,000	500,000	41,029,000	410,290	Cash capital increase NT$37,190 thousand	None	Note 9
2009/09	10	50,000,000	500,000	42,122,653	421,227	Earnings transferred to capital NT$8,205,800 Employee bonuses transferred to capital NT$2,730,730	None	Note 10
2010/04	10	50,000,000	500,000	42,900,153	429,002	Stock options exercised for capital increase NT$7,775 thousand	None	Note 11

Year/Month	Issuance Price	Authorized Capital		Paid-in Capital		Note		
		Number of Shares	Amount	Number of Shares	Amount	Source of Capital	Those Who Pay for Shares with Property Other Than Cash	Others
2010/05	10	50,000,000	500,000	43,011,653	430,117	Stock options exercised for capital increase NT$1,115 thousand	None	Note 12
2010/09	10	50,000,000	500,000	43,033,653	430,337	Stock options exercised for capital increase NT$220 thousand	None	Note 13
2010/11	10	50,000,000	500,000	43,079,653	430,797	Stock options exercised for capital increase NT$460 thousand	None	Note 14
2011/04	10	80,000,000	800,000	43,382,653	433,827	Stock options exercised for capital increase NT$3,030 thousand	None	Note 15
2011/05	10	80,000,000	800,000	43,491,653	434,917	Stock options exercised for capital increase NT$1,090 thousand	None	Note 16
2011/09	10	80,000,000	800,000	43,518,903	435,189	Stock options exercised for capital increase NT$273 thousand	None	Note 17
2011/11	10	80,000,000	800,000	43,574,903	435,749	Stock options exercised for capital increase NT$560 thousand	None	Note 18
2012/04	10	80,000,000	800,000	43,689,403	436,894	Stock options exercised for capital increase NT$1,145 thousand	None	Note 19
2017/07	10	80,000,000	800,000	48,058,343	480,583	Earnings transferred to capital NT$43,689,400	None	Note 20
2019/10	10	80,000,000	800,000	52,864,177	528,641	Earnings transferred to capital NT$48,058,340	None	Note 21
2022/09	10	80,000,000	800,000	58,150,594	581,506	Earnings transferred to capital NT$52,864,170	None	Note 22
2023/10	10	80,000,000	800,000	63,965,653	639,657	Earnings transferred to capital NT$58,150,590	None	Note 23

Note 1: No. 347766 issued by the Taiwan Provincial Government Department of Reconstruction on August 6, 1993

Note 2: No. 158625 issued by the Taiwan Provincial Government Department of Reconstruction on May 2, 1997

Note 3: No. 09231583480 issued by the Ministry of Economic Affairs on January 21, 2003

Note 4: No. 09232780200 issued by the Ministry of Economic Affairs on October 9, 2003

Note 5: No. 094333400150 issued by the Ministry of Economic Affairs on December 26, 2005
Note 6: No. 09631583660 issued by the Ministry of Economic Affairs on January 18, 2007
Note 7: No. 09632436650 issued by the Ministry of Economic Affairs on July 16, 2007
Note 8: No. 09732783110 issued by the Ministry of Economic Affairs on August 6, 2008
Note 9: No. 09831606600 issued by the Ministry of Economic Affairs on January 17, 2009
Note 10: No. 09833137590 issued by the Ministry of Economic Affairs on September 28, 2009
Note 11: No. 09931876960 issued by the Ministry of Economic Affairs on April 8, 2010
Note 12: No. 09932012660 issued by the Ministry of Economic Affairs on May 7, 2010
Note 13: No. 09932521720 issued by the Ministry of Economic Affairs on September 1, 2010
Note 14: No. 09932823940 issued by the Ministry of Economic Affairs on November 12, 2010
Note 15: No. 10031894380 issued by the Ministry of Economic Affairs on April 21, 2011
Note 16: No. 10031987960 issued by the Ministry of Economic Affairs on May 12, 2011
Note 17: No. 10032468900 issued by the Ministry of Economic Affairs on September 5, 2011
Note 18: No. 10032718950 issued by the Ministry of Economic Affairs on November 7, 2011
Note 19: No. 10131874600 issued by the Ministry of Economic Affairs on April 12, 2012
Note 20: No. 10633434140 issued by the Ministry of Economic Affairs on July 25, 2017
Note 21: No. 10801132800 issued by the Ministry of Economic Affairs on October 1, 2019
Note 22: No. 11101178750 issued by the Ministry of Economic Affairs on September 22, 2022
Note 23: No. 11230191790 issued by the Ministry of Economic Affairs on October 4, 2023

Unit: shares

Type of Shares	Authorized Capital			Note
	Shares Outstanding	Unissued shares	Total	
Common stock	63,965,653	16,034,347	80,000,000	TPEx listed

(2) List of Major Shareholders

Names, number of shares held, and shareholding percentages of shareholders with 5% or more ownership or the top ten shareholders in terms of ownership percentage

April 19, 2026; Unit: shares

Name of Major Shareholders\ Shares	Number of Shares Held	Shareholding Ratio
Tian Shing Investment Co., Ltd.	7,716,140	12.06%
Chen, Ruei-Yu	7,554,328	11.81%
Yeh, Nai-Ti	5,547,092	8.67%
Da Zhong Investment Co., Ltd.	5,140,796	8.04%
Chen, Wen-Hua	2,247,350	3.51%
YiFang Investment Co., Ltd.	1,366,755	2.14%
Chou, Chia-Hui	1,334,000	2.09%
Huang, Wen-Kai	1,111,000	1.74%
Huang, Yi-Shun	1,111,000	1.74%
Hong You Investment Co., Ltd.	1,040,040	1.63%

(3) Dividend policy and implementation

1. Dividend policy

If the Company has a profit at the end of the year, it shall first pay taxes and make up for accumulated losses, then allocate 10% as legal reserve and provide or reverse special reserve in accordance with laws or regulations of the competent authority. If there is any remaining profit, it shall be combined with the accumulated undistributed earnings as the cumulative distributable earnings. The Board of Directors shall prepare a distribution proposal and submit it to the shareholders' meeting for resolution.

With regard to the business operations of the Company, as the Company's business is currently in the growth stage, the dividend distribution policy shall take into account the current and future operational plans, investment projects, capital budgets, changes in internal and external environments, as well as the interests of shareholders and the balance of dividends. Each year, the Board of Directors shall propose a distribution proposal in accordance with the law and submit it to the shareholders' meeting for approval. The principle of dividend distribution is that the cash dividend shall not be less than 20% of the current year's distributable earnings.

The Company's shareholder dividend distribution may be made in the form of stock dividends, and the proportion of cash dividends distributed to shareholders should not be less than 10% of the total shareholder dividends.

Status of the Board of Directors' resolution to distribute cash dividends in the past five years:

Unit: NT$; %

Item/Year	2021	2022	2023	2024	2025
EPS after tax	3.23	3.98	1.28	1.62	2.37
Cash dividends distribution	1.5	1.5	1	1.5	2 (Note 1)
Stock dividends distribution	1.0	1.0	0	0	0 (Note 1)
Distribution ratio for the year	77%	63%	78%	93%	84%

Note 1: The Company's dividend distribution for 2025 will be resolved at the 2026 Annual Shareholders' Meeting.

2. Implementation status: Dividend distribution plan proposed (approved) for the current year

On March 12, 2026, the Board of Directors passed the 2025 earnings distribution proposal. From the Company's 2025 earnings, after setting aside 10% as legal reserve, the remaining distributable earnings are distributed as follows:

Unit: NT$

Distribution Item	Amount
Common stock cash dividends (tentatively set at NT$2 per share)	127,931,306
Common stock dividends (tentatively set at NT$0 per share)	0

3. Expected situations in which the dividend policy may change significantly: None.

(4) The impact of the proposed stock dividend distribution on the Company's operating performance and earnings per share

The Company's earnings distribution for 2025 has been approved by the Board of Directors but has not yet been resolved by the shareholders' meeting.

Unit: NT$ thousand (except for earnings per share and cash dividends, which are in NT$)

Item/Year			2025 (Estimated)
Paid-in capital			639,657
Dividend distribution for the current year	Cash dividend per share (Note 1)		NT$2
	Stock dividends from earnings per share (Note 1)		NT$0
	Stock dividend per share from capital surplus		NT$0
Changes in operating performance	Operating income		Note 2
	Percentage increase (decrease) in operating profit compared to the same period last year		
	Net Income After Tax		
	Percentage increase (decrease) in net profit after tax compared to the same period last year		
	Earnings per share		
	Percentage increase (decrease) in earnings per share compared to the same period last year		
	Annual average return on investment (reciprocal of annual average P/E ratio)		
Pro forma earnings per share and P/E ratio	If the retained earnings for capitalization are fully distributed as cash dividends	Pro forma earnings per share	Note 2
		Pro forma annual average return on investment %	
	If additional paid-in capital is not capitalized	Pro forma earnings per share	
		Pro forma annual average return on investment %	
	If additional paid-in capital is not capitalized and retained earnings for capitalization are fully distributed as cash dividends	Pro forma earnings per share	
		Pro forma annual average return on investment %	

Note 1: The Company's dividend distribution for 2025 will be resolved at the 2026 Annual Shareholders' Meeting.

Note 2: The Company has not disclosed financial forecasts for 2026, therefore it is not required to disclose estimated information for 2025.

(5) Remuneration of employees, directors and supervisors

1. The Company's Articles of Incorporation do not specify the percentage and range on remuneration of employees, directors and supervisors

   The Company shall allocate 3% to 12% of the current year's profit as employees' compensation and no more than 3% of the current year's profit as directors' remuneration. However, if the Company still had accumulated losses, it shall reserve the compensation amount in advance.

From the aforementioned employees' compensation amount, no less than 10% shall be allocated as compensation for entry-level employees. Employees' compensation may be distributed in the form of stock or cash, and the recipients may include employees of subsidiaries who meet certain conditions. The directors' remuneration in previous paragraph shall be distributed only in cash.

The profit of the current year in Paragraph 1 refers to the profit before tax of the current year minus the employees' compensation and directors' remuneration.

2. Basis for estimating the amount of employees, directors and supervisors remuneration in the current period, the basis for calculating the number of shares for stock-based employees' remuneration, and the accounting treatment when there is a discrepancy between the actual distributed amount and the estimated amount: : No such instances.

3. Remuneration distribution approved by the Board of Directors:

   1. Amount of employees' compensation and directors' remuneration distributed in cash or stock:

      (1) Employees' compensation - cash: NT$21,837,000

      (2) Directors' remuneration - cash: NT$4,109,000

   2. Amount of employee remuneration distributed in stock and its proportion to the sum of the net income after tax in the parent company only financial report and the total employee remuneration: N/A.

   3. Calculated earnings per share considering the proposed distribution of employee remuneration and Director remuneration: N/A.

   4. Actual distribution of employees' compensation and directors' remuneration in the previous year:

Unit: NT$

Items	Actual Amount Distributed as Resolved by the Shareholders' Meeting	Amount Proposed for Distribution as Passed by the Board of Directors	Difference Amount	Difference Analysis
Employees' compensation - cash	16,155,000	16,155,000	0	No difference
Directors' and supervisors' remuneration - cash	3,231,000	3,231,000	0	No difference

5. Review of the implementation of resolutions from the Shareholders' Meeting:

The resolutions of the Company's last (2025) annual shareholders' meeting have all been implemented in accordance with the resolution results. The implementation is reviewed as follows:

Resolution Items	Implementation reRiew
1. Proposal for the recognition of 2024 Business Report and Financial Statements.	1. Relevant information has been announced in the Annual Report, Market Observation Post System, and the company website.
2. Proposal for the recognition of 2024 earnings distribution.	2. July 18, 2025 is set as the distribution base date, and August 8, 2025 is set as the cash dividend payment date (cash dividend of NT$1.5 per share, totaling NT$95,948,480).
3. Proposal for voted to approve of amendment to the Company's Articles of Incorporation.	3. The "Articles of Incorporation" have been published on the company website and approved for change registration by the Ministry of Economic Affairs on August 21, 2025.
4. Proposal for voted to approve of amendment to the "Procedures for Acquisition or Disposal of Assets".	4. The "Procedures for Acquisition or Disposal of Assets" have been published on the Market Observation Post System and the company website.
5. Proposal for the re-election of all directors.	5. 7 directors (including 4 independent directors) were elected, and the list of elected directors was announced through a material information disclosure on the date of the shareholders' meeting on June 19, 2025. The change registration was approved by the Ministry of Economic Affairs on August 21, 2025.
6. Proposal for voted to approve of the release of non-competition restrictions for newly elected directors and their representatives.	6. On the date of the shareholders' meeting on June 19, 2025, the content concerning the release of the 2025 newly elected directors' restrictions on non-competition was announced through a material information disclosure.

(6) Share repurchase status of the Company: No such instances.

2. Corporate bond issuance situation: None.

3. Preferred share implementation status: None.

4. Status of issuance of global depositary receipts: None.

5. Status of employee stock option certificates and restricted stock options for employees: None.

6. Share issuance for merger or acquisition of shares of other companies: None.

7. Implementation status of capital utilization plan: N/A.

IV. Business Operation Overview

1. Business content

(1) Business Scope

1. Major business activities

The business scope of the Company is as follows:

C801100	Synthetic Resin and Plastics Manufacturing
CB01010	Machinery and Equipment Manufacturing
CC01010	Power Generation, Transmission and Distribution Machinery Manufacturing
CC01030	Electric Appliances and Audiovisual Electronic Products Manufacturing
CC01060	Wired Communication Mechanical Equipment Manufacturing
CC01070	Wireless Communication Mechanical Equipment Manufacturing
CC01080	Electronic Parts and Components Manufacturing
CC01100	Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing
CC01110	Computer and Peripheral Equipment Manufacturing
CE01010	General Instruments Manufacturing
E603050	Automatic Control Equipment Engineering
E604010	Machinery Installation
E605010	Computer Equipment Installation
EZ05010	Instrument and Meters Installation Engineering
F107170	Wholesale of Industrial Catalysts
F107200	Wholesale of Chemical Materials
F107990	Wholesale of Other Chemical Products
F108031	Wholesale of Medical Devices
F113020	Wholesale of Electrical Appliances
F113030	Wholesale of Precision Instruments
F113050	Wholesale of Computers and Business Machinery Equipment
F207170	Retail Sale of Industrial Catalysts
F207200	Retail Sale of Chemical Materials
F207990	Retail Sale of Other Chemical Products
F208031	Retail Sale of Medical Devices
F213010	Retail Sale of Electrical Appliances
F213030	Retail Sale of Computers and Business Machinery Equipment
F213040	Retail Sale of Precision Instruments
F213050	Retail Sale of Measuring Instruments
F213060	Retail Sale of Telecommunication Equipment
F218010	Retail Sale of Computer Software
F219010	Retail Sale of Electronic Materials
F401010	International Trade
I101070	Agriculture, Forestry, Fishing and Livestock Consulting
I301010	Information Software Services
I301020	Data Processing Services
I301030	Electronic Information Supply Services
IG03010	Energy Technical Services
JA02010	Electric Appliance and Electronic Products Repair
ZZ99999	All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

2. Business proportion

Unit: NT$ thousand

Proportion (%) / Major products	2024		2025	
	Operating Revenue	Operating Revenue	Operating Revenue	Operating Revenue
Total of remote controllers, industrial control interface cards, and other products	1,070,791	100.00%	1,171,923	100.00%

3. The Company's current products (services)

Product	Description
Remote controllers	7000 series products
	7188 series products
	8000 series products
Industrial control interface cards	Embedded controller interface cards
	DI/DO, AD/DA interface cards
	Motion control interface cards
Other products	Industrial computer peripherals (power supplies, relays, etc.)
	Converter series
	Wireless modems
	LCD display boards
	Industrial-grade network audio and video servers
	Software and application books
	Power monitoring, power meter controllers
	WISE IoT controllers
	OPC UA gateways
	Human-machine interfaces/touchscreens

4. Planned development of new products (services)

The Company's R&D focus and future new product development plans mainly involve upgrading and extending the application of existing products, and actively promoting the development of new products related to PACs (Programmable Automation Controllers). Overall, the future development direction of R&D work is as follows:

A. Micro industrial controllers: Develop new micro industrial controllers in line with the market's new micro CPUs and chipsets.

B. Upgrade and revise the MiniOS7 (self-developed embedded operating system) software to increase added value.

C. Embedded industrial computers and industrial controller peripheral control components.

D. Gaming machine control systems.

E. Motion control systems and application software.

F. Visual control software.

G. Various industrial fieldbus controllers.

H. PAC controllers integrating displays and I/O modules.

I. Wireless communication-related products such as ZigBee, GSM/GPRS/3G.

J. M2M (Machine to Machine) remote maintenance and remote monitoring systems.

K. Machine vision and image processing software.

L. Simple HMI (Human Machine Interface).

M. Redundant DCS control modules for petrochemical and steel industries.

N. Factory energy monitoring solutions.

O. Intelligent building monitoring solutions.

P. Industry 4.0 solutions.

Q. Smart factory solutions.

R. Industrial IoT, Big Data, and cloud platforms.

S. Air quality monitoring equipment and micro weather stations.

T. Smart manufacturing and ESG solutions.

(2) Industry overview

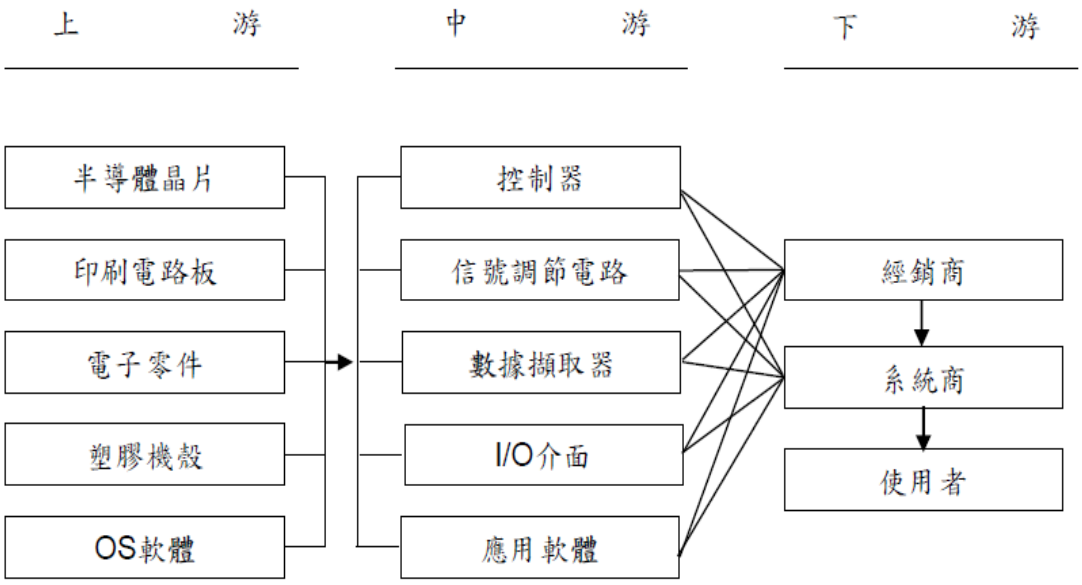
1. Current status and development of the industry

(1) Overall industry trends

With the integration of the Internet of Things (IoT) and artificial intelligence (AI) technologies, the Industrial Internet of Things (IIoT) and AIoT have become the targets of various industries, driving rapid growth in the global industrial automation and integration market. According to GII Global Information, the Industrial Internet of Things (IIoT) market is projected to grow from US$112.57 billion in 2025 to US$205.56 billion in 2034, representing a compound annual growth rate (CAGR) of 6.92% from 2026 to 2034. As industries increasingly adopt connected sensors, equipment, and analytics to optimize operational efficiency, safety, and predictive maintenance, the IIoT market is experiencing robust growth. According to research from Stratistics MRC, the global industrial IoT automation market is projected to reach US$134.64 billion in 2025 and US$301.38 billion by 2032, representing a CAGR of 12.2% during the forecast period. Additionally, according to GII Global Information, the global industrial automation system integrator market is projected to reach US$24.3 billion in 2024, US$25.17 billion in

2025, and US$33.41 billion by 2033, representing a CAGR of 3.6% during the forecast period (2026–2033). This is because the global industrial automation system integrator market is increasing its investments in integrated control and analytics solutions, primarily driven by the growing demand for digital transformation in the manufacturing and process industries. These integrators are dedicated to designing and maintaining automated workflows utilizing PLCs, SCADA, MES, and robotics to enhance operational efficiency and competitive advantage. A major trend is the shift from customized integration to standardized architectures and IIoT integration, which helps enhance interoperability between legacy systems and modern platforms. This development trend is improving predictive maintenance and operational visibility, thereby driving further investment in automation. Additionally, according to Research Nester, the connected IoT device market exceeded US$23.68 billion in 2025 and is projected to reach US$139.45 billion by 2035, representing a CAGR of approximately 19.4% during the forecast period (2026–2035). With the large-scale adoption of IoT devices, coupled with the rapid expansion of 5G technology bringing faster data transmission and lower latency, the growth of this industry is favored. The global Distributed Control System (DCS) market was estimated at US$37.6 billion in 2024 and is projected to grow at a CAGR of 5.2% from 2024 to 2030, reaching US$50.8 billion by 2030. In 2025, the global industrial computer market was valued at US$5.3 billion and is projected to reach US$7.1 billion by 2035, representing a CAGR of 3%. The industrial automation and control systems market is projected to grow from US$231.11 billion in 2025 to US$587.84 billion in 2034, representing a CAGR of 10.93% from 2026 to 2034. Rising personnel costs and growing demand for higher quality control in the industrial sector have made the adoption of automation technology a strategic imperative. Additionally, increasing attention to sustainability and energy efficiency will significantly impact this industry. Future advances in artificial intelligence (AI) and machine learning will play a key role in shaping the industrial automation landscape. By enhancing operational efficiency and productivity through automation, the industrial automation and control systems market is expected to experience significant growth.

2. Upstream, midstream, and downstream industry chain

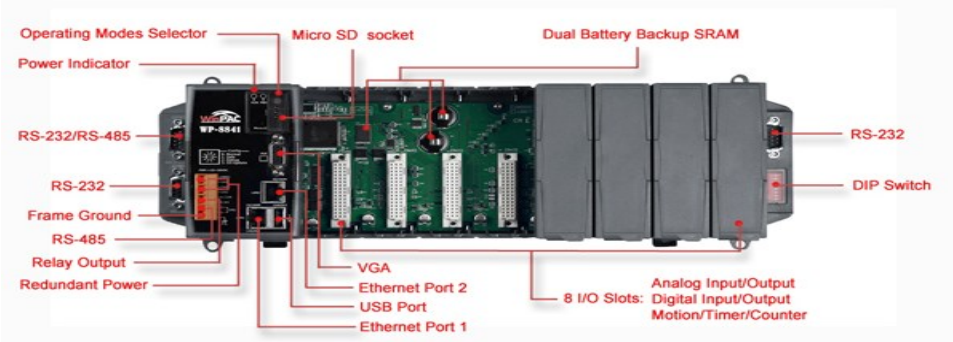


3. Product development trends and competitive landscape

(1) Product development trends

Traditional PLCs (Programmable Logic Controllers) and DCS (Distributed Control Systems) are gradually facing bottlenecks due to their closed architecture and insufficient scalability. PACs (Programmable Automation Controllers), which combine the environmental adaptability of PLCs with the computing and networking capabilities of general-purpose computers, have become mainstream in the market thanks to their low power consumption, high reliability, and high flexibility. "Programmable Automation Controllers" (PACs) themselves combine the functionality and adaptability of PLCs with the communication and computing capabilities of general computers, satisfying the needs of most users. PACs are mainly designed as embedded computers, with low power consumption and high reliability being one of their characteristics. In the trend of energy conservation and carbon reduction, they will be adopted by more people. In the current situation of strong market application demand, the market for PACs will be vast and difficult to estimate.

The figure below shows the Company's WinPAC-8000 series products.



(2) Competitive landscape

ICP DAS ranks second in Taiwan's remote I/O module market (behind only Advantech) and third in the industrial control interface card market, and holds a global leading position in the PAC platform and distributed remote module fields.

(3) Technology and R&D overview

1. R&D expenditure in the most recent year and up to the printing date of the annual report:

(1) The R&D expenditure in 2025 amounted to NT$212,586 thousand.

(2) The R&D expenditure in 2026 amounted to NT$59,813 thousand.

2. Research and development

The Company's core technologies: The Company has established 8 R&D divisions, mastering the "5C" core technologies of Computing, Communication, Collection, Control, and Connection (equipment networking), covering embedded software and hardware, industrial communication, human-machine interfaces, and motion control, with comprehensive solution capabilities spanning from software to hardware.

3. R&D personnel and their education and experience

Items \ Year		2024		2025	
		Number of People	%	Number of People	%
Education distribution	Master's degree or above	51	43.59%	50	43.86%
	University (College)	64	54.70%	62	54.39%
	High school (inclusive) or below	2	1.71%	2	1.75%
	Total	117	100.00%	114	100%

4. R&D expenditure invested in the last five years

Unit: NT$ thousand

Item/Year	2021	2022	2023	2024	2025
R&D expenses	230,655	216,194	203,404	213,954	212,586
Net sales revenue	1,041,905	1,223,145	1,018,612	1,070,791	1,171,923
Percentage of net sales revenue (%)	22.14	17.68	19.97	19.98	18.14

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

1. Short-term plans

(1) Capturing ESG and IoT business opportunities: In response to global climate change and the EU's Carbon Border Adjustment Mechanism (CBAM), the Company is mainly promoting energy management solutions (such as carbon inventory and electricity consumption visualization), while deepening its presence in fields such as smart factories and smart buildings.

(2) Promoting the PAC product family: Continuously upgrading industrial controller software and peripheral components, developing M2M wireless remote controllers, and increasing the proportion of OEM/ODM projects.

2. Long-term plans

(1) Establishing globally distributed R&D teams in Taiwan, the United States, Germany, and Mainland China, and conducting independent R&D on key components.

(2) Strengthening the brand image of the proprietary "ICPDAS" brand, and expanding the business organization and overseas locations oriented to different industries.

2. Market and production overview

(1) Market analysis

1. Main sales (provision) regions of products (services): The main sales regions of the Company's products in 2024 and 2025 are as follows:

Unit: NT$ thousand

Region		2024		2025	
		Sales Amount	Ratio	Sales Amount	Ratio
Export	Asia	251,289	23.47%	193,380	16.50%
	Europe	240,798	22.49%	246,307	21.02%
	Americas	70,325	6.57%	91,815	7.83%
	Others	7,529	0.70%	6,655	0.57%
Total		569,941	53.23%	538,157	45.92%
Domestic		500,850	46.77%	633,766	54.08%
Total		1,070,791	100.00%	1,171,923	100.00%

2. Market share

The Company's main business is the R&D, design, manufacturing, and sale of remote controllers, industrial control interface cards, and other industrial computer peripheral-related products. The above three major product lines are supported by a comprehensive marketing system and a strong R&D team. Since 2004, the Company has fully committed to the PAC (Programmable Automation Controller) platform system concept, and today holds a global leading position in the PAC platform and distributed remote module fields, while being the second-largest domestic supplier

of remote I/O module series products, behind only Advantech. Compared with domestic manufacturers, the Company's industrial control interface cards are second only to Advantech and ADLINK, ranking as the third-largest industrial control interface card manufacturer in Taiwan. In terms of industrial computers, based on serving customers, when entering ICPDAS, one can obtain a complete range of products and services. The Company also provides industrial computer products in combination with controller system sales. In response to the advancement of the times and the continuous changes in security monitoring technology, such as IP-based and intelligent analysis, the Company is developing towards product diversification. Not only has it achieved results in controllers and industrial control interface cards, but in recent years, it has also actively invested in the development of M2M and WSN series exhibits, and actively engaged in the market development of OEM/ODM projects and cooperation with well-known manufacturers.

3. Future supply and demand situation and growth potential of the market

   For more than a decade, the Company has been committed to researching and developing high-quality PC-based control systems. The remote controllers developed by the Company all conform to the concept of PACs (Programmable Automation Controllers) proposed by the ARC (Automation Research Corporation) organization and combine the product advantages of PLCs and IPCs. In recent years, the Company has successively launched µPAC, iPAC, WinPAC, LinPAC, XPCA, ViewPAC, MPAC, WISE, and other series of product lines. With the evolution of technology and the continuous emergence of application demands, the products are actually applied in life, among which the PAC series products have been growing steadily every year.

   In the foreseeable future, the requirements for standardization, openness, portability, and interactivity will be important criteria that users pay special attention to. Because PACs have powerful computing capabilities, communication processing, extensive software support, stability, ruggedness, and ease of operation combined, PACs will play an extremely important role in the fields of automation, military aerospace, fishery management, transportation, medical equipment, entertainment, homeland security monitoring, IoT, energy conservation, and other fields in the future.

   "In the field of industrial computers and automation equipment, the profits of standard products are gradually declining. Only by launching comprehensive solutions that meet customer needs can market visibility and product sales be effectively improved." IoT applications are still in a stage of a hundred flowers blooming. Whether in machine automation or building automation and other fields, ICP DAS's consistent approach is to listen to customers' voices and provide corresponding product services. Shifting from hardware sales to solution providers in the early days, the product R&D model must also shift from product R&D-oriented to customer demand-oriented. "At present, both the government and enterprise end are only deploying IoT applications on a small scale. In this situation, the more partners enter this market, the more diverse application services can be promoted." Due to the wide-ranging aspects involved in IoT applications, it is difficult for a single

manufacturer to provide the products and services required by customers. Therefore, ICP DAS hopes to achieve complementarity in market, customers, and technology through cross-domain cooperation and jointly seize the huge IoT business opportunities. Taking intelligent buildings as an example, intelligent buildings encompass at least issues such as power, lighting, air conditioning, air quality, and security monitoring. In addition to continuously deepening and supporting customers' self-developed interface functions for TouchPAD, Power Meter Controller (PMC), WISE, and Creator intelligent control and management solutions, ICP DAS also collaborates with partners such as AVEVA to deepen service capabilities in the SCADA field.

4. Competitive advantages

(1) Focus and innovation: Focused on automation controllers and remote modules without blindly entering the general industrial PC market, with an R&D strategy oriented to "market and customer needs" rather than self-isolation.

(2) Operational flexibility: Breaking industry conventions, the Company is able to achieve small-batch, high-mix production and rapid delivery (delivery within 3 to 7 days after order placement), and possesses integration capabilities spanning the PLC and PC software application markets.

(3) Global sales deployment: Using Taiwan as an R&D base and Mainland China as an application base, replicating successful cases to a global network of hundreds of distributors, and providing in-depth pre-sales consulting and after-sales technical support.

5. Development prospects, favorable and unfavorable factors, and countermeasures

(1) Favorable factors:

A. Industrial computer group develops into allied partners

As the industrial computer industry has high gross margins compared to other industries, it particularly attracts the interest of many other consumer electronics companies to enter the field. The industrial control interface cards developed and produced by the Company can complement the product lines of the industrial computer group, such as Aaeon, IEI, Axiomtek, and Portwell, which are all currently cooperating industrial computer manufacturers.

B. Possessing a professional software R&D technical team, entering the software application market of PLCs and PCs

In recent years, the Company's layout of the R&D team, especially the cultivation of software talents and technical cooperation with third-party software suppliers, has effectively mastered running multiple software applications with different functions on the same platform, and satisfying the operating software required by users according to the design requirements of the control system, entering the software application market of PLCs and PCs.

C. Small quantities and variety, fast delivery, stable supply

Due to the Company's long-standing commitment to serving customers, breaking the general industrial computer's made-to-order production, which requires delivery within two to six weeks after ordering, the Company's production support unit has a small amount and variety of product inventory based on changes in production and sales, allowing customers to obtain goods within three to seven days after placing an order.

D. Stable product quality

The Company's product technology has always been ahead of its peers, and its products' reliability, stability, and expandability are the best in the industry. Each product line's product managers and technical application engineers quickly and effectively bring the Company's newly developed products to the market and provide feedback on customer suggestions and needs to the Company's R&D department, thus creating the foundation for the Company's stable product quality and ensuring its leading position in the market.

(2) Unfavorable factors:

A.The global "ICPDAS" own brand awareness needs to be further deepened and broadened.

At present, the awareness of the "ICPDAS" own brand varies due to different levels of cultivation in different regions, resulting in inconsistent global awareness.

Countermeasures:

a. Strengthen overseas distribution locations, actively participate in the service of end customers of distribution locations, and establish the professional brand awareness of ICPDAS.

b.Increase media coverage of the Company in various regions, and widely provide application cases for different industry characteristics to print and online media in various regions to increase exposure.

c.With the development of emerging online media, in addition to the Company's existing various marketing methods, the Company strengthens online media marketing channels, thereby increasing the sales benefits that come with it.

d.Increase domestic and international exhibition opportunities, and hold seminars in the north, central, and south regions. Hold product launches and application case sharing sessions in large companies in various industries.

e. Replicating successful cases to a global network of hundreds of distributors, and providing in-depth pre-sales consulting and after-sales technical support.

B. OEM/ODM order-taking capability requires further strengthening.

Facing market competition and diversified specification requirements.

Countermeasures:

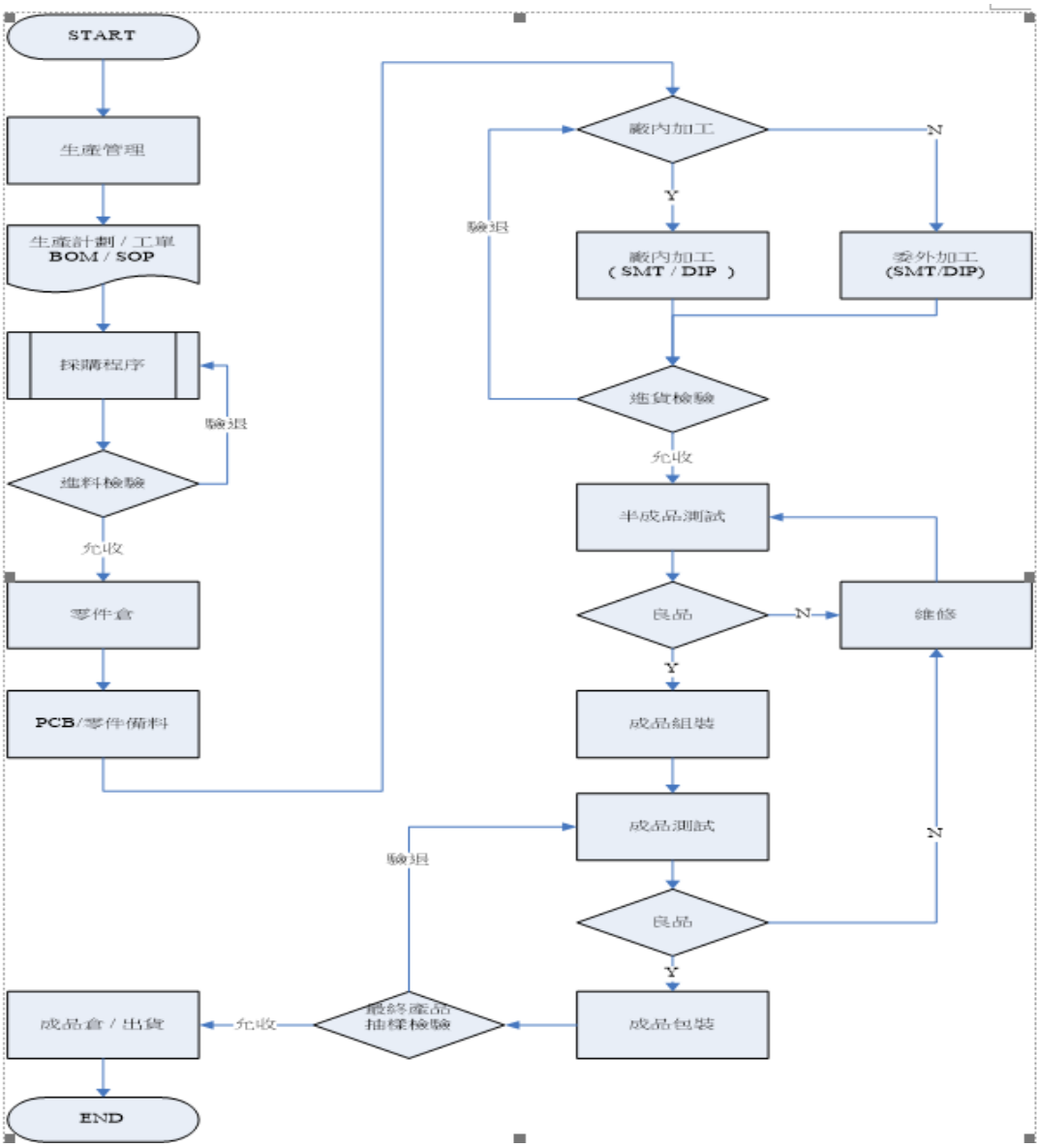
Expanding the scope of manufacturing services and proactively providing peripheral services such as logistics, transportation, and maintenance, offering a complete "one-stop" solution from design to application.

(2) Main products' important uses and production process

1. Important uses of main products

Product	Important Uses
Remote controllers	1. For remote measurement and control and other special needs, can withstand harsh environments such as high (low) temperature, high humidity, vibration, and water resistance. 2. Applied in factory automation, energy monitoring systems, machine room monitoring systems, petrochemical and environmental protection industries, power and environmental monitoring applications, communication and transportation uses.
Industrial control interface cards	For expanding the functions of industrial control systems such as motion, monitoring, and measurement.
Other products	Mainly for expanding and supporting the communication, transmission, display, and control of remote controllers, industrial control interface cards, and other industrial computer peripherals for bundled sales.

2. Production process of main products



(3) Supply status of main raw materials

Main Raw Materials	Supply Source	Supply Status
Integrated circuits (ICs)	TI、ANSTEK、Weikeng	Good
Connectors	Quadrep Electronics, DECA, Transway	Good
Mechanical parts	TechUnion, YKSTAR	Good
Printed circuit boards (PCBs)	Shengyeh	Good
Power supplies (DC/DC)	Danube	Good

The main components required in the Company's product production process include ICs, connectors, mechanical parts, printed circuit boards, power supplies, etc. The Company's major suppliers all have a good reputation in their respective industries and maintain a stable and good cooperative relationship with the Company, ensuring that the Company has abundant supply sources for various raw materials without concerns of shortage.

(4) List of major suppliers and customers in the last two years

1. List of suppliers accounting for more than 10% of the net purchases in either of the last two years, along with purchase amounts and percentages, and explanation of reasons for changes:

Unit: NT$ thousand; %

Items	2024				2025				As of March 31, 2026			
	Name	Amount	Percentage of Total Net Purchases for the Year (%)	Relationship with the Issuer	Name	Amount	Percentage of Total Net Purchases for the Year (%)	Relationship with the Issuer	Name	Amount	Percentage of Total Net Purchases for the Year (%)	Relationship with the Issuer
1	NP	21,616	10	-	NP	41,565	12	-	NP	30,516	18	-
2	-	-	-	-	-	-	-	-	-	-	-	-
3	Others	213,969	90	-	Others	302,402	88	-	Others	136,608	82	-
	Net purchases	235,585	100		Net purchases	343,967	100		Net purchases	167,124	100	

Reasons for changes among suppliers accounting for 10% or more of net purchases in the most recent two fiscal years:
No additions or withdrawals.

2. List of customers accounting for more than ten percent of net sales in any of the past two years, along with their sales amounts and percentages, and an explanation for any changes:

Unit: NT$ thousand; %

Items	2024				2025				As of March 31, 2026			
	Name	Amount	Percentage of Total Net Sales for the Year (%)	Relationship with the Issuer	Name	Amount	Percentage of Total Net Sales for the Year (%)	Relationship with the Issuer	Name	Amount	Percentage of Total Net Sales for the Year (%)	Relationship with the Issuer
1	H.P.	221,691	21	-	H.P.	360,019	31	-	H.P.	168,518	44	-
2	L.T.	105,656	10	-	-	-	-	-			-	-
3	Others	743,444	69	-	Others	811,904	69	-	Others	218,878	56	-
	Net Sales	1,070,791	100		Net Sales	1,171,923	100		Net Sales	387,396	100	

Reasons for changes in sales customers accounting for more than10% of net sales in the last two years:

H.P. benefited from AI-driven high-performance computing (HPC) and semiconductor testing equipment, resulting in a significant increase in sales revenue.

3. Employees: Information on employees for the two most recent fiscal years, and the current fiscal year up to the printing date of the annual report.

Unit: person; %

Year		2024	2025	As of March 31, 2026
Number of employees	R&D	117	114	113
	Administration	41	41	42
	Sales	53	49	48
	Manufacturing	169	166	167
	Total	380	370	370
Average age		39.37	40.28	41.21
Average years of service (years)		10.41	10.80	10.96
Education distribution	PhD and Master	19.88%	20.62%	20.86%
	College	66.47%	65.54%	64.72%
	High school	13.06%	13.23%	13.50%
	High school or below	0.59%	0.62%	0.92%

4. Environmental protection expenditure information

(1) For companies that are required by law to apply for pollution facility installation permits, pollution emission permits, pay pollution prevention fees, or set up dedicated environmental protection personnel, the status of their applications, payments, or establishments shall be explained: N/A.

(2) List the company's investments in major equipment for environmental pollution prevention and their purposes and possible benefits: None.

(3) In the most recent two years and up to the printing date of the annual report, explain the process of improvements made by the company to environmental pollution; if pollution disputes have occurred, the handling process shall also be explained: None.

(4) In the most recent two years and up to the printing date of the annual report, losses suffered by the company due to environmental pollution (including compensation and results of environmental protection audits that violate environmental laws and regulations; the date of punishment, punishment reference number, article of law violated, content of law violated, and content of punishment shall be listed) and disclose the estimated amount and corresponding measures that may occur at present and in the future: None.

(5) Explain the current pollution situation and its impact on the company's earnings, competitive position, and capital expenditures, as well as the expected major environmental capital expenditures for the next two years: None.

5. Labor-management relations

(1) Description of the company's various employee welfare measures, continuing education, training, retirement system and its implementation, as well as agreements between labor and management and measures to protect employee rights:

1. Employee welfare measures and their implementation

(1) Welfare measures:

1. The Company established an Employee Welfare Committee in 2006 to plan and implement various welfare measures to improve employees' quality of work life and promote physical and mental health. The committee provides benefits such as: birthday cash gifts, Labor Day cash gifts, subsidies for weddings and funerals, childbirth subsidies, group meals, domestic and international employee travel, club activities, and special discounts at contracted stores.

2. Adhering to the concept of sharing business results with employees, the Company provides profit sharing and stock ownership plans to increase employee job satisfaction and loyalty through profit sharing.

3. Providing dormitories for single employees and preferential childcare subsidies at designated daycare centers to care for and support employees and their families.

4. Emphasizing the balance between employees' work and family life, the Company has established a flexible working hours system, allowing employees to flexibly adjust their working hours within the scope that does not affect operations and departmental functioning.

5. Advocating reasonable working hours management, avoiding excessive working hours, and implementing care for employees' physical and mental health. At the same time, the Company provides various leave systems in accordance with the law, including statutory leave and compensatory leave under the Labor Standards Act, flexible working hours, prenatal checkup leave, pregnancy-related leave, paternity leave, maternity leave, parental leave without pay, menstrual leave, and family care leave.

6. Group insurance premiums are fully borne by the Company, with coverage including life insurance, accident insurance (including accident medical insurance), and hospitalization medical insurance, providing employees with financial compensation and medical protection in the event of accidents, hospitalization due to illness, or death, alleviating the burden on employees and their families.

(2) Health and care

1. Enhance employees' health awareness and reduce employees' health risks. Conduct regular health checkups for in-service personnel, widely promote health knowledge through electronic bulletin boards, and strengthen employees' personal correct health concepts.

2. The Company implements an occupational health service plan in the factory, including a maternal health protection plan, a musculoskeletal disorders prevention plan, an abnormal workload hazard prevention plan, a workplace illegal infringement plan, and an employee health promotion plan. A factory doctor/nurse regularly visits the factory to provide employee health services such as health management, health promotion, health consultation, and health education training to promote employees' physical and mental health development. For high-risk groups, such as pregnant employees and employees with frequent sick leave applications, doctor interviews and health guidance are arranged, and follow-up improvements are tracked.

3. Establish club activities for employees to relax body and mind after work.

4. To improve the working environment for middle-aged and older workers, create a friendly work environment, and assist workers aged 45–65 and those aged 65 and above in overcoming work obstacles arising from the decline in physical and mental capabilities due to the aging process, the Company has improved work equipment and conditions, provided necessary assistive devices, and adjusted work methods to enhance their work efficiency. In 2024, the Company was honored with the Ministry of Labor's Mature Workforce Employment Excellence Award.

(3) Communication channels

1. The Company's management regularly or irregularly holds labor-management meetings to optimally handle the opinions reflected by entry-level employees.

2. By arranging an open communication environment, employees can provide feedback to the Company at any time regarding their personal rights, benefits, management, and work environment. Feedback channels include direct supervisors, department heads, and the Administrative Management Department.

(4) Compensation

When an employee encounters an occupational disaster, they can apply for benefits in accordance with the Labor Insurance Act and other relevant laws and regulations, and the Company will issue condolence or compensation payments.

2. Continuing education and training

To enhance employees' competence in the organizational system, stimulate self-development, and cultivate talent, the "Education and Training Management Regulations," "Training Quality Management Manual," and knowledge management processes are formulated to actively invest in education and training, including on-boarding training for new employees and professional training for general employees. Through training, employees' quality and problem-solving abilities are improved, hoping to align employees' personal career planning with the Company's goals, thereby developing employees' potential and creating the Company's productivity and competitiveness to achieve sustainable corporate management.

Since 2013, the Company has participated in the SME Online University and the Lifelong Labor Education e-Learning Project to actively promote employee self-learning. Its advantages are as follows:

(1) Through the convenience of computers and the Internet, employees are provided with flexibility in learning time and location, promoting employees to develop a proactive learning attitude.

(2) Through testing self-learning ability results, it is easier to grasp learning content, methods, and progress, and systematically complete a comprehensive personal learning experience.

(3) Provide cross-organizational resource sharing to enhance departmental collaboration effectiveness.

(4) Learning resources can be used indefinitely, and employees can learn repeatedly according to their needs, enhancing learning effectiveness.

In 2025, the Company established the "Training Quality Management Manual" and integrated the Talent Quality-Management System (TTQS) to establish a systematic training and development plan, ensuring close alignment between training strategies and organizational objectives, and enhancing employees' professional capabilities and the overall competitiveness of the organization. The advantages of its systematic training are as follows:

(1) Standardized processes: Systematizing the entire process of training needs analysis, course design, execution, and evaluation, enhancing training efficiency and consistency.

(2) Enhancing performance and capabilities: Through pre-tests, course evaluations, and post-tests, training outcomes are quantified to ensure that learning outcomes translate into work performance.

(3) Talent development and planning: Individualized training is planned according to job competencies and employee development needs, supporting career development.

(4) Resource management and cost-effectiveness: Integrating the use of training resources to avoid duplicative investments and increase training ROI.

(5) Compliance with regulations and policy subsidies: TTQS operations comply with relevant regulatory requirements and qualify for subsidies under the Ministry of Labor's "Enterprise Human Resources Enhancement Program."

The following table shows the statistics of education and training hours and expenses in 2025:

- External Training Courses

Course Items	Number of Classes	Total Participants	Total Hours	Expenses
Professional Training	25	39	338	77,980
Labor Safety	12	13	127	29,800

- Internal Training Courses

Course Items	Number of Classes	Total Participants	Total Hours	Expenses
Professional Training	82	1368	3734	319,072
New Employee Training	23	31	62	0

- Lifelong Labor Education e-Learning Data

Course Items	Total Participants	Total Hours	Expenses
Professional Training	12	28	0
Labor Safety	55	59	0
Self-Motivation	5	15	0

The performance goals expected to be achieved are:

(1) Enhance the concept of integration in new product development, strengthen the R&D department's ability to develop and manage new products, control the R&D cost of products, and make new products competitive in the market.

(2) Fully utilize informatization to improve execution efficiency between departments.

(3) Strengthen the marketing and performance management capabilities of the Company's sales personnel, shifting the sales approach from the original "technology-oriented" to a "customer-oriented" marketing approach, reducing customer complaint cases.

(4) Regularly and irregularly hold internal sharing courses, allowing employees to constantly learn new concepts and new affairs, growing together with the enterprise. Technical experience can be accumulated, customer complaint rates are significantly reduced, and it has practical effects on the Company's image and operations.

(5) Actively utilize limited resources to invest in employee training, labor relations, and employee benefits.

(6) After professional education and training, grassroots supervisors and employees can grasp and understand the tasks and goals assigned by the organization.

(7) Technical personnel adopt a rotational learning method to implement the concept of <OJT>.

(8) Provide flexible working hours and support employees' self-study to strengthen professional skills and accumulate intellectual capital.

(9) Regularly hold occupational safety and fire drills and related courses to prevent occupational disasters and ensure employee safety and health.

(10)Establishing departmental core competencies, key technologies, and an internal trainer system to enhance the organization's internal knowledge transfer and talent development mechanisms.

(11)Through sustainability and social responsibility training, employees gain an understanding of corporate responsibilities in environmental, social, and governance dimensions, strengthening sustainability thinking and practical action.

(12)Leveraging government resources to connect corporate strategy with talent development, strengthening key talent retention and corporate culture inheritance.

(13)Implementing the prevention of unlawful infringement and the promotion of communication and coordination, enabling employees to understand their rights and the correct handling procedures, and enhancing self-protection awareness.

Employees are the biggest asset of an enterprise and the core of profit creation. By implementing education and training, it helps actual operational efficiency, improves business performance, and strengthens corporate competitiveness.

3. Retirement system and its implementation

The Company established the "Retirement Management Regulations" in 2003 and approved the establishment of the Labor Retirement Reserve Supervision Committee. For employees who qualify for retirement, the pension is calculated based on years of service and the average salary for the six months prior to retirement. For up to 15 years of service, two base units are given for each year of service. For service years exceeding 15 years, one base unit is given for each year of service, with a maximum of 45 base units. The Company contributes 2% of the total monthly salary to the retirement fund, which is deposited in a dedicated account at the Bank of Taiwan under the name of the Labor Retirement Reserve Supervision Committee. Starting from July 1, 2005, in line with the implementation of the Labor Pension Act (hereinafter referred to as the "New System"), the service years of employees who have chosen to apply the New System or employees who joined after the

implementation of the New System are subject to the defined contribution system. The Company contributes no less than 6% of the employee's monthly salary to the employee's individual pension account, and also deducts and contributes on behalf of employees who voluntarily contribute. The payment of employee pensions is based on the amount in the employee's individual pension account and accumulated earnings, and can be received in the form of monthly pension or lump-sum pension. In addition, according to the provisions of International Accounting Standard No. 19, an actuary is commissioned to conduct an actuarial analysis and provide an analysis report to protect employees' retirement rights and interests.

As of December 31, 2025

Retirement System	Old System	New System
Applicable Laws	Labor Standards Act	Labor Pension Act
Contribution Method	Contribute 2% of each employee's monthly salary, deposited in a dedicated account at the Bank of Taiwan (formerly Central Trust of China) under the Company's name	Contribute 6% of the employee's insured salary to the employee's individual account at the Bureau of Labor Insurance
Contribution Amount	Accumulated Labor Retirement Reserve of NT$19,535 thousand.	Contributed NT$14,361 thousand in 2025.
Retirement Payments Made	NT$15,825 thousand has been paid out	-

4. Labor-management agreement status

The Company is committed to strengthening labor-management harmony and regularly or irregularly holds labor-management administrative meetings as a communication channel between the Company and employees. It has established comprehensive and complete regulations, aligning the interests of employees with the Company. As of now, there have been no major labor-management disputes, so there are no labor-management agreements.

5. Acquisition of relevant certifications by personnel related to financial information transparency

To enhance the professional quality of accounting officers and strengthen the quality of financial report information to protect investors' rights and interests, the Company's accounting officers not only possess accounting college education but also have a total of five or more years of experience as the head of accounting or accounting supervisor of a public company. During their tenure, they continue to participate in professional training related to accounting, auditing, or financial and economic laws and regulations. Their qualifications fully comply with the regulations of the competent authority, and there are no incidents of non-compliance.

The certifications obtained by the Company's personnel of Finance Division are shown in the following table:

Certification Name	Issuing Authority	Numbers
Bookkeeper	Examination Yuan	2
Junior Intangible Asset Appraiser	Ministry of Economic Affairs	1
Certified Business Valuation	Chinese Association of Intangible Assets and Enterprise Valuation, Account Research And Development Foundation, Taiwan Academy of Banking and Finance	1
SME Financial Personnel	Small and Medium Enterprise Administration, Ministry of Economic Affairs, Taiwan Academy of Banking and Finance	3
Stock Affairs Profession	Securities and Futures Institute	4
Trust Business Profession	Trust Association of R.O.C.	2
Financial Planning Profession	Taiwan Academy of Banking and Finance	2
Corporate Governance Basic Capability	Securities and Futures Institute	1

6. Participation of managerial officers in corporate governance-related training

Title	Name	Training Date	Organizer	Course Name	Training Hours
Corporate Governance Officer	Cheng, Pi-Yu	2025/2/21	Taiwan Investor Relations Institute	Corporate Sustainability — From Anxiety to Strategy	3
Corporate Governance Officer	Cheng, Pi-Yu	2025/6/24	Taiwan Corporate Governance Association	Corporate Governance Officer and Meeting Management	3
President	Cheng, Shu-Fa	2025/7/24	Taipei Exchange (TPEx)	Information session on insider shareholding for listed and TPEx-listed and emerging stock companies	3
Chairman Chief Executive Officer President Corporate Governance Officer	Yeh, Nai-Ti Chen, Ruei-Yu Cheng, Shu-Fa Cheng, Pi-Yu	2025/8/5	Taiwan Investor Relations Institute	ESG ratings and practical applications	3
Assistant Manager, Finance Division	Cheng, Pi-Yu	2025/8/14~ 2025/8/15	Shih Chien University	➢ Corporate Governance Evaluation: Practical Applications Toward ESG Ratings ➢ Understanding AI and Its Financial Applications ➢ Tariff Trade War — Corporate Responses and Strategies ➢ Finance and Security in the AI Era	12

President	Cheng, Shu-Fa	2025/9/3	Accounting Research and Development Foundation	How to apply "Robotic Process Automation" (RPA) to enhance internal control effectiveness	6
Chairman	Yeh, Nai-Ti	2025/10/8	Taiwan Investor Relations Institute	Corporate digital transformation — Application cases of AI and emerging technologies	3
Corporate Governance Officer	Cheng, Pi-Yu	2025/10/17	Taiwan Investor Relations Institute	Leadership Asset Management in the New Era of Corporate Governance	3
Chief Executive Officer	Chen, Ruei-Yu	2025/12/8	Taipei Foundation of Finance	"Business Value and Digital Risks of Generative AI"	3

7. Existence of employee conduct or ethical code

In order for the Company's employees to handle company affairs based on the principles of integrity and self-discipline in accordance with ethical standards, the "Work Rules" and "Labor Contract" are established as the "Code of Ethical Conduct" and "Procedures for Ethical Management and Guidelines for Conduct" that employees should follow when performing their duties. The Company's supervisors at all levels should lead by example and promote the implementation of relevant regulations. The key points are as follows:

(1) Encourage employees to report any illegal or unethical conduct.

(2) Employees are willing to undertake their obligation of confidentiality regarding the Company's or related companies' business secrets.

(3) Employees undertake that all creations made during their employment are their own original work, and they will not plagiarize, copy, or infringe upon the copyrights, patents, trade secrets, and intellectual property rights of others in any way.

8. Protective measures for work environment and employee personal safety

To maintain a safe work environment and ensure the personal safety of employees, the Company has established the "Occupational Safety and Health Work Guidelines" and "Occupational Safety and Health Management Plan" and other management measures and plans, requiring all employees to thoroughly implement them.

(1) Labor insurance, health insurance, and group insurance are provided for employees.

(2) Based on the "Rules for Worker Health Protection," a general health checkup is arranged for all employees every two years to ensure their physical health.

(3) The "Occupational Safety and Health Work Guidelines" are established to regulate and educate employees on how to safely and correctly operate machinery and equipment to ensure their work safety.

(4) According to the "Regulations for Implementing Monitoring of the Working Environment for Workers," a qualified working environment monitoring organization is commissioned to regularly conduct working environment measurements of chemical factors such as carbon dioxide, organic solvents, and specific chemicals, and determine whether the measurement results comply with legal regulations.

(5) According to the ISO9001 quality management system, regular maintenance and inspections are performed on machinery and instruments to maintain their normal operation and avoid the occurrence of machinery and equipment failures, which may lead to occupational safety incidents.

(6) In response to emergencies such as earthquakes, wind disasters, and fires, an emergency response team is formed, with regular training and drills conducted annually to avoid or reduce injuries to employees in the event of a disaster.

(7) A self-defense firefighting organization is established, consisting of a reporting team, firefighting team, evacuation guidance team, safety protection team, and rescue team. Fire safety seminars and evacuation drills are regularly held twice a year to ensure the safety of the work environment and employees.

(8) Occupational safety cases and occupational safety advocacy are irregularly announced on the company's occupational safety website or via email.

On December 9, 2025, the Company obtained ISO 45001:2018 Occupational Health and Safety Management System international certification, with the current validity period from December 9, 2025 to December 8, 2028, to prevent occupational safety incidents, provide a friendly working environment, and ensure the safety of employees and contractors' employees.

(2) In the most recent year and up to the printing date of the annual report, losses suffered by the company due to labor disputes (including labor inspection results that violate the Labor Standards Act; the date of punishment, punishment reference number, article of law violated, content of law violated, and content of punishment shall be listed) and the estimated amount and countermeasures that may occur at present and in the future shall be disclosed: No such instances.

6. Information Security Management

(1) Information security risk management framework, information security policies, specific management programs, and resources invested in information security management:

1. Information security risk management framework

In March 2026, the Company established a cross-departmental Information Security Committee, responsible for executing information security management planning, establishing and maintaining the information security management system, and coordinating the formulation, implementation, risk management, and

compliance of information security and related protection policies. The Information Security Committee is currently chaired by the Vice President of the Administration Division as the chief convener, with the Chief Information Officer serving as the management representative responsible for supervising, promoting, and executing information security-related affairs. The Committee consists of 9 members in total (including representatives from information, human resources, and legal departments).

2. Information and communication security policy

A. The "Information Security Management Regulations" have been established, setting out key points regarding system security monitoring, division of duties and authorities, data backup and maintenance methods, and methods of cybersecurity inspection.

(1) There should be professional personnel within the company responsible for handling matters related to information system security prevention and crisis management to prevent computer network crimes and crises and maintain information system security.

(2) An security control mechanism for computer network systems should be established to ensure the security of network transmission data, protect network operations, and prevent unauthorized system access that may lead to the leakage of confidential information.

(3) For cross-company computer network systems, network security management should be particularly strengthened, and antivirus software should be installed internally, and external network firewalls should be set up to prevent computer viruses and malicious software attacks from invading and paralyzing the company's network system.

(4) Employees should be educated on the concept of using legal software correctly, promoting employees' correct awareness of the threat of computer viruses, further enhancing employees' information security alertness, and implementing information security protection work.

B. The "Information Security Policy" has been established to ensure the security of information data, systems, equipment, and network communications, effectively reducing risks of theft, misuse, leakage, alteration, or destruction of information assets due to human error, intentional acts, or natural disasters, and to establish an information security management system.

3. Specific management plans and resources invested in information and communication security management

(1) In April 2013, the Company established the "Information Security Management Regulations" to ensure compliance with information system security prevention and network transmission data security, and set up network and computer security protection to maintain the company's important corporate operations

such as manufacturing, operations, and accounting. However, it is not possible to completely avoid network attacks that paralyze the system from any third-party illegal intrusions.

(2) Personal computers and network system servers should be equipped with computer virus scanning tools, and computer viruses should be regularly scanned and virus codes should be updated.

(3) The Information Devision should regularly check and record the information and communication security status monthly according to the items in the "Information and Communication Security Inspection Record Form." If any abnormalities are found, relevant measures should be taken immediately to prevent the company from suffering significant losses.

(4) The control operation of information and communication security inspections is listed as an audit item in the annual audit cycle of the computerized information system, and the audit unit conducts an audit at least once a year.

(5) In November 2025, the Company launched ISO 27001 consultation and the establishment of related document management procedures.

(2) In the most recent year and up to the printing date of the annual report, the losses suffered due to major information security incidents, possible impacts, and countermeasures shall be disclosed. If a reasonable estimate cannot be made, the facts that cannot be reasonably estimated shall be explained: No such instances.

7. Material contracts

Nature of Contract	Contracting Party	Contract Start/End Date		Main Content	Restrictive Clauses
Medium-term secured loan contract	Mega International Commercial Bank	2023/05	2026/05	Loan limit of NT$150,000,000	Land, Factory building as collateral

V. Review of Financial Conditions, Performance and Risk Management

1.Financial Status

Unit: NT$ thousand

Items \ Year	2024	2025	Difference	
			Amount	%
Current assets	806,032	828,992	22,960	2.85
Property, plant, and equipment	713,419	697,441	(15,978)	(2.24)
Intangible assets	2,499	2,273	(226)	(9.04)
Other assets	115,685	118,659	2,974	2.57
Total assets	1,637,635	1,647,365	9,730	0.59
Current liabilities	266,608	241,490	(25,118)	(9.42)
Non-current liabilities	42,299	20,349	(21,950)	(51.89)
Total liabilities	308,907	261,839	(47,068)	(15.24)
Share capital	639,657	639,657	-	-
Capital surplus	68,630	68,630	-	-
Retained earnings	622,244	677,894	55,650	8.94
Other equity interest	(1,803)	(655)	1,148	(63.67)
Treasury stock	-	-	-	-
Non-controlling interests	-	-	-	-
Equity	1,328,728	1,385,526	56,798	4.27
1. Material changes (where changes between periods reached 20% or more and the change amount reached NT$10 million): Non-current liabilities decreased due to the repayment of long-term borrowings and the appropriation of pension funds. 2. Countermeasures: No need to formulate a response plan.				

Note: The financial data for the above has been audited and certified by CPAs.

2. Financial performance

(1) Main Reasons for Significant Changes in Operating Revenue, Operating Profit, And Profit Before Tax in the Last Two Fiscal Years

Unit: NT$ thousand

Items \ Year	2024	2025	Increase (Decrease) Amount	Change %
Operating revenue	1,070,791	1,171,923	101,132	9.44
Gross profit	564,860	629,566	64,706	11.46
Operating profit or loss	118,286	185,625	67,339	56.93
Non-operating revenue and expenses	13,874	4,231	(9,643)	(69.50)
Net income before tax	132,160	189,856	57,696	43.66
Net income from continuing operations	132,160	189,856	57,696	43.66
Loss from discontinued operations	-	-	-	-
Current profit (loss)	103,780	151,795	48,015	46.27
Other comprehensive income (loss), net of income tax	15,258	951	(14,307)	(93.77)
Total comprehensive income for the current period	119,038	152,746	33,708	28.32
Net income attributable to owners of the parent company	103,780	151,795	48,015	46.27
Net income attributable to non-controlling interests	-	-	-	-
Total comprehensive income attributable to owners of the parent company	119,038	152,746	33,708	28.32
Total comprehensive income attributable to non-controlling interests	-	-	-	-
Analysis of the percentage changes between the most recent two fiscal years (where changes between periods reached 20% or more and the change amount reached NT$10 million): Operating profit/loss, net income before tax, net income from continuing operations, net income for the period, and total comprehensive income all increased due to the increase in operating revenue during the year.				

Note: The financial data for the above has been audited and certified by CPAs.

(2) Expected sales volume and its basis

The Company's expected sales volume for 2026 is based on the Company's operating strategy, operational targets and budgets of each unit, and takes into account the overall industry outlook, development trends, and historical operating performance with reasonable assumptions. The expected sales volume is as follows:

Unit: pieces

Major products	Expected Sales Volume for 2026
Remote controllers, industrial control interface cards, other products	700,000

(3) Possible impact on the Company's future financial operations and response plans

In accordance with the Company's established operational plans and assessment of the current global economic environment, managing market risk, credit risk, liquidity risk, and cash risk, the Company operates prudently with a short cash cycle, maintains interest burden at a normal level through bank loans, and has a low cost of capital burden. In 2025, the Company maintained a high level of current assets (50%) and a low level of current liabilities (15%). The financial structure remains stable, and working capital is sufficient to support future business growth needs.

3. Cash flow analysis

(1) Analysis of changes in cash flow in the most recent year

Unit: NT$ thousand

Cash balance at beginning of period	Net Cash Flow from Operating Activities for the Year	Net Cash Flow from Other Activities for the Year	Other matters (Note 1)	Cash Surplus (Deficit)	Remedial measures for cash deficit	
					Investment plans	Financial plans
153,434	205,538	(186,459)	92	172,605	-	-

Note 1: Adjustment in exchange rate

1. Net cash inflow from operating activities of NT$205,538 thousands, mainly due to stable profitability from revenue.
2. Net cash outflow from investing and financing activities of NT$186,459 thousands, mainly due to the purchase of equipment, distribution of cash dividends, and repayment of short-term and long-term loans.

(2) Analysis of cash liquidity for the next year (2026)

Unit: NT$ thousand

Cash balance at beginning of period	Net Cash Flow from Operating Activities for the Year	Net Cash Flow from Other Activities for the Year	Other matters	Cash Surplus (Deficit)	Remedial measures for cash deficit	
					Investment plans	Financial plans
172,605	192,440	(114,500)	1,000	251,545	-	-

Analysis of cash flow in 2026:

1. Operating activities: Mainly net cash inflow from operating activities under normal operating activities.
2. Net cash flow from investing and financing activities: Mainly due to the purchase of equipment, distribution of cash dividends, and repayment of loans.

4. Impact of major annual capital expenditures on financial operations:

As the Company has sufficient net cash inflow from operating activities and a low debt ratio, and maintains good credit relationships with banks on a regular basis each year, it is sufficient to support major capital expenditures.

5. Main reasons for the recent annual reinvestment policies and profits or losses, improvement plans, and investment plans for the coming year:

(1) Investment policy:

The Company's investment policy is implemented by relevant executive departments in accordance with the internal control "Investment Cycle" and "Procedures for Acquisition or Disposal of Assets" and other regulations, and the aforementioned regulations or procedures have been discussed and approved by the Board of Directors or shareholders' meeting.

(2) Main reasons for investment profit or loss and improvement plans:

The operating losses of Shanghai Golden ICPDAS and ICPDAS Wuhan , which are currently wholly-owned subsidiaries, are due to the overall poor economic conditions in China, and they are still cultivating the market and waiting for opportunities.

(3) Investment plans for the next year:

In response to the continued global economic and trade growth, the Company's business scope is widely distributed globally in line with its overseas deployment strategy, with the expectation of expanding the Company's sales and service locations and grasping a more comprehensive sales and service network.

6. Risk analysis and assessment for the most recent fiscal year and up to the printing date of the annual report:

(1) Impact of interest rate and exchange rate changes and inflation on the Company's profit and loss and future countermeasures:

1. Impact of interest rate changes:

Unit: NT$ thousand

Items	2025	First Quarter of 2026
Interest revenue	841	5
Financial costs (interest expense)	411	24
Net profit after tax	151,795	94,147
(Financial costs - Interest income) / Net income after tax	(0.28%)	0.02%

The Company maintains good relationships with its cooperating banks on a regular basis each year to obtain lower-cost funds and avoid the risk of rising interest rates. As the Company is in a stage of growth and development, it needs to expand production equipment to strengthen its competitiveness. In the future, the Company will comprehensively consider the amount and cost of legal sources of funds to raise the required funds.

To avoid the risk of interest rate fluctuations, after prudently assessing the financial market situation, the Company signed contracts with several well-known banks when interest rates were relatively low, and the contracted interest rates were lower than the estimated cost, so interest rate fluctuations have no significant impact on the Company.

2. Impact of exchange rate changes:

Unit: NT$ thousand

Items	2025	First Quarter of 2026
Net foreign exchange gains (loss)	(6,731)	1,257
Net profit after tax	151,795	94,147
Net operating revenue	1,171,923	387,396
Net foreign exchange gains (losses) / Net profit after tax	(4.43%)	1.34%
Net foreign exchange gains (losses) / Net operating revenue	(0.57%)	0.32%

The Company manages its foreign exchange positions by opening foreign currency deposit accounts and buying and selling foreign currency deposits in a timely manner, directly using the foreign currency generated from sales to pay for the amount required for procurement, which can reduce exchange losses if offsetting and achieve the effect of natural hedging, thereby reducing the impact of exchange rate changes on profit and loss.

The Company will continue to observe the trend of the US dollar to fully grasp market information and estimate the long-term and short-term exchange rate trends. When the exchange rate fluctuates greatly, the Company will renegotiate the transaction price with customers or suppliers as appropriate to mitigate the impact of exchange rate fluctuations on the Company's revenue and profitability.

3. Inflation:

   The Company's profit and loss have not been significantly affected by inflation. If the Company's purchase costs are affected by price increases, it will consider reflecting them in the selling price in a timely manner, and the main materials are purchased from many domestic and foreign manufacturers, so the impact of inflation on the Company can be relatively dispersed.

(2) Policies, main reasons for profit or loss, and future countermeasures for engaging in high-risk, high-leverage investments, lending funds to others, providing endorsements and guarantees, and derivative transactions:

1. The Company has always operated steadily with sound finances, and up to the printing date of the annual report, it has not engaged in high-risk, high-leverage investments, endorsements and guarantees, and other transactions.
2. If the Company needs to engage in derivative transactions, it strictly adheres to the regulations of the "Procedures for Acquisition or Disposal of Assets" formulated by the Company for engaging in derivative transactions, and it will be for hedging purposes, not for speculation.
3. Lending funds to others is handled in accordance with the "Procedures for Lending Funds to Others," and the risk and other matters are evaluated and handled after the resolution of the Board of Directors.

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

1. The Company's R&D focus and future new product development plans mainly involve upgrading and extending the application of existing products, and actively promoting the development of new products related to PACs (Programmable Automation Controllers). Overall, the future development direction of R&D work is as follows:
   A. Micro industrial controllers: Develop new micro industrial controllers in line with the market's new micro CPUs and chipsets.
   B. Upgrade and revise the MiniOS7 (self-developed embedded operating system) software to increase added value.
   C. Embedded industrial computers and industrial controller peripheral control components.
   D. Gaming machine control systems.
   E. Motion control systems and application software.

F. Visual control software.

G. Various industrial fieldbus controllers.

H. PAC controllers integrating displays and I/O modules.

I. Wireless communication-related products such as ZigBee, GSM/GPRS/3G.

J. M2M (Machine to Machine) remote maintenance and remote monitoring systems.

K. Machine vision and image processing software.

L. Simple HMI (Human Machine Interface).

M. Redundant DCS control modules for petrochemical and steel industries.

N. Green energy-saving monitoring modules for wind power generation and solar power generation.

O. Power metering, communication, monitoring, and control modules.

P. Factory energy management monitoring solutions.

Q. Intelligent building monitoring solutions.

R. DSRC (Dedicated Short Range Communications) communication modules for Intelligent Transportation Systems.

S. Fleet management systems and related in-vehicle control systems.

T. Integrated development of SCADA, cloud platforms, and Mobile Device Apps.

U. Smart factory solutions.

V. New-generation fieldbus communication standard EtherCAT I/O Module.

W. OPCUA related controllers for machine-to-machine network transmission protocols for automation technology.

2. The R&D investment plans are summarized in the following table:

Product Category	Future Development Direction	Related Applications
Development of various PAC products	Develop new PAC products in line with various new application requirements in the market	1. Hydrological monitoring 2. Machine monitoring 3. Environmental data monitoring system 4. Semiconductor production line monitoring
Development of various Redundant systems	Divided into 1. CPU Redundant system 2. Network Redundant system 3. I/O Redundant system	1. DCS system 2. Semiconductor packaging and testing equipment 3. Unmanned store 4.Conveyor
Development of rugged remote modules for various fieldbuses	Divided into 1. Ethernet 2. CAN Bus 3. ProfiBus PROFINet 4. RS-485 5. EtherCAT 6. Meter Bus 7. Others	Measurement and control system
Motion control systems and application software.	Multi-axis servo motor motion control card and development software, distributed motion control	Manufacturing automation
Monitoring and management software for intelligent buildings	How to quickly and effectively link and apply network communication, databases, and I/O	Intelligent building automation
Development of power metering, communication, monitoring, and control modules	Develop relevant metering and monitoring modules in line with household and factory energy-saving needs	1.e-Home 2. Machine power monitoring
Development of communication modules for intelligent transportation systems	Application of DSRC in different intelligent transportation systems, OBU, RSU	Intelligent transportation systems
Development of fleet management systems and in-vehicle control systems	Develop related controllers and software in line with the needs of electric vehicles and fleet management	Fleet management
Integrated development of SCADA, cloud platforms, and Mobile Device Apps	Develop integrated applications of cloud platforms and Mobile Device Apps in response to the trend of Industry 4.0	IoT, Industry 4.0, Big Data
Smart factory and intelligent manufacturing solutions	In the trend of industrial IoT and Industry 4.0, and based on customer needs, deeply engage in applications in different industries, integrate different technologies, and meet customer needs.	Energy management, equipment preventive maintenance, production history, OEE

3. The R&D expenses invested in 2026 are expected to account for approximately 10~20% of revenue.

(4) Impact of important domestic and foreign policy and legal changes on the Company's financial operations and countermeasures:

The Company's daily operations are conducted in accordance with relevant domestic and foreign laws and regulations, and the Company pays attention to the development trends of domestic and foreign policies and changes in regulations at any time, collects relevant information to provide reference for the management's decision-making, and adjusts the Company's relevant operating strategies. As of now, the Company has not been affected by important domestic and foreign policy and legal changes that impact the Company's financial operations.

(5) Impact of technological changes (including information security risks) and industry changes on the company's finances and business, and response measures:

The Company consistently pays attention to changes in the industry, technological developments, and information security risks, and stays informed of industry dynamics and market information from competitors. By continuously improving product quality and manufacturing processes, actively expanding production capacity and enhancing research and development capabilities, while adopting sound financial management strategies, the Company maintains its market competitiveness. Regarding information security risk protection, the Company has implemented related data file defense measures and strengthened backup solutions to fulfill information security protection work. Therefore, technological changes and industry changes currently have no significant impact on the Company.

(6) Impact of changes in corporate image on corporate crisis management and countermeasures:

The Company has always adhered to the principles of integrity and professionalism in its operations, actively strengthening internal management, improving quality and performance, and striving to maintain its corporate image in compliance with relevant laws and regulations. As of now, there have been no incidents that could affect the corporate image. In the future, while pursuing the maximization of shareholders' equity, the Company will also fulfill its corporate social responsibilities.

(7) Expected benefits, possible risks, and countermeasures of mergers and acquisitions: No such instances.

(8) Expected benefits, possible risks, and countermeasures of plant expansion:

The Company can plan office spaces that meet its usage needs with its own assets, which can accommodate the expansion of the Company's operating scale and the use of intelligent demonstration sites.

(9) Risks and countermeasures of concentration in purchasing or sales:

The Company currently does not have a situation of concentration in purchasing or sales. Although raw materials are mainly supplied by several manufacturers, they are the Company's long-term cooperating suppliers without significant risks. The Company is also actively developing new manufacturers to ensure the source of materials.

(10)Impact, risks, and countermeasures of substantial transfer or replacement of equity by directors, supervisors, or shareholders holding more than 10% of shares:

The majority of the Company's equity is concentrated in the hands of directors and employees. There have been no incidents of substantial transfer or replacement of equity in the most recent year and up to the printing date of the annual report. In order to comply with the regulations of the competent authority and with the expectation that the Company's management can be more sound and allow the Company's Board of Directors to operate more efficiently and independently, the Company has introduced independent directors, which has a positive benefit to the Company.

(11)Impact, risks, and countermeasures of changes in management rights:

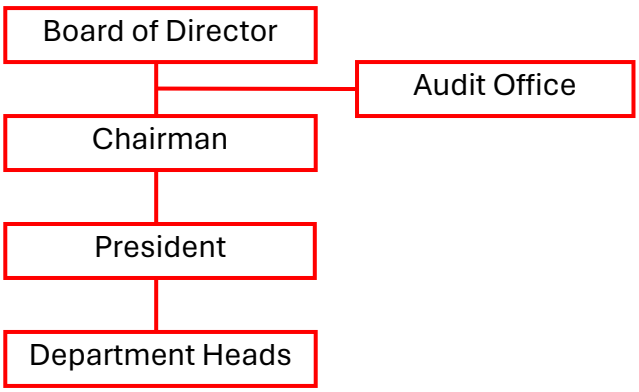
The majority of the Company's equity is concentrated in the hands of directors and employees. The directors have long participated in the Company's work, agree with the Company's development direction, and are willing to hold the Company's shares for the long term and grow together with the Company. The Company has established a complete organizational structure and implements management strategies through internal management systems and communication and coordination between departments. Therefore, changes in management rights have a very small impact on the Company's operations.

(12)For major litigations, non-litigious matters, or administrative disputes that have been adjudicated or are still pending, and the results may have a significant impact on shareholders' equity or securities prices, the following shall be listed: the facts of the dispute, the amount of the subject matter, the date of commencement of the litigation, the main parties involved, and the handling situation up to the printing date of the annual report: No such instances.

(13)Other important risks and countermeasures:

The Company's risk management organizational structure and description are as follows:

1. Risk management organizational structure:



2. Risk management responsible unit: Board of directors

3. Risk management judgment unit: President and Chairman

4. Risk management execution unit: Department Heads

5. Risk management supervision unit: Audit Office

6. Risk Management Policies

(1) The Company's risk control is based on prevention at all levels at all times, not controlled by one person, which is the most thorough risk control method. Risk control is divided into three levels: The "first level" is the department heads, responsible for the initial risk discovery, assessment, and control of the functional operations of each unit. The "second level" is the President and Chairman, responsible for judging the feasibility of each operating policy and the tolerance for operational risks. The "third level" is the Board of Directors, responsible for coordinating the overall operating direction of the Company and the implementation and effectiveness of risk policies.

(2) In accordance with the spirit of corporate governance and the requirements of securities laws and regulations, the Company has established an internal control system, internal audit system, and related operating procedures and measures, which include self-assessment procedures. Each year, the Audit Office supervises each unit to conduct risk assessments of their operating contents and summarizes the results to report to the independent directors and the Board of Directors. The Audit Office also completes audit reports for the items in the annual audit plan in accordance with the internal audit system and reports to the independent directors, and reports the results of each audit report at regular Board of Directors meetings.

7. Other significant matters：

(1) Information security risk assessment

The Company has established the "Information Security Management Regulations" to ensure compliance with information system security prevention and network transmission data security, and has set up network and computer security protection to maintain important corporate operations such as the Company's manufacturing operations and accounting functions, but it cannot completely avoid network attacks from any third-party illegal intrusion that paralyzes the system.

The Company has proposed related data file defense and backup strengthening plans, and strengthened the promotion of the importance of information security to employees and the implementation of information security protection work.

The Company plans to pursue ISO 27001 information security certification, with the aim of conducting risk analysis based on the objective results of third-party verification to further strengthen its information security management system.

(2) Intellectual property management

In order to effectively protect the intellectual property rights owned by the Company, prevent the outflow of intellectual property without control, and protect the integrity of customer products, the Company actively implements measures such as the application and maintenance of intellectual property rights, and continues to accumulate intellectual property rights.

• Trade secret management: The following are stipulated in the Company's internal management regulations and employment contracts:

(1) Employees have a confidentiality obligation to the Company's trade secrets.

(2) During employment or after resignation, employees shall not disclose, inform, deliver or transfer any business secrets without the Company's prior written consent, otherwise the Company has the right to dismiss them and may request liquidated damages and related compensations.

• Patent management

The R&D unit conducts technological development and irregularly entrusts external patent firms to apply for patents.

• Trademark management

(1) For trademark applications, the R&D unit submits the request, and then the legal affairs unit applies with external intellectual property firms.

(2) For the extension of the duration of existing trademarks, the R&D application unit evaluates the maintenance benefits before the expiration of the right period and determines whether to continue maintenance; when deciding to maintain, the legal affairs unit follows the regulations to carry out the procedures required for extending the right period.

(3) Based on the Company's scale, business objectives, and cost-effectiveness, the relevant use of property rights is revised in a timely manner; when necessary, the value of intellectual property rights is assessed, and licensing, technology transfer, assignment, etc. are carried out to effectively allocate organizational resources and maintain organizational operations.

List of acquired intellectual property and achievements:

1. Patents: As of December 31, 2025, the number of patent applications is about 40, of which 9 are granted "invention" patents, 22 are "utility model" patents, and 3 are "design" patents.

2. Trademarks: Applications include trademarks in Taiwan, the United States, China, and the European Union. As of December 31, 2025, the number of valid and existing trademarks in Taiwan is about 17.

VI. Special Disclosure

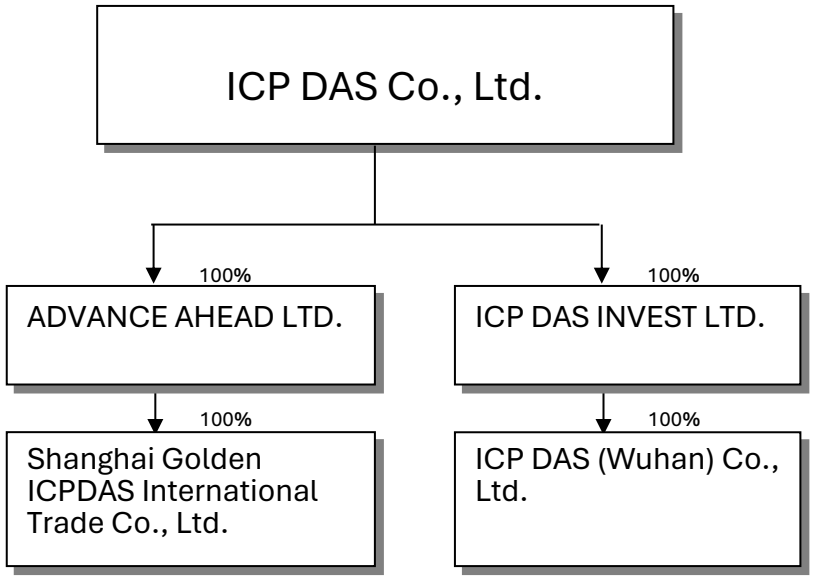
1. Relevant information of affiliated companies

Please refer to the Market Observation Post System (https://mopsov.twse.com.tw/mops/web/t57sb01_q10) in the section for affiliated enterprise reports (the Company's stock code: 3577).

The lookup path is as follows: Market Observation Post System homepage > Single Company > Electronic Document Download > Affiliated Enterprise Reports Section

(1) Overview of Related Enterprises

1. Related Enterprise Organization Chart:



2. Pursuant to Article 369-3 of the Company Act, presumed to have a controlling and subordinate relationship: No such instances.

3. Pursuant to Article 369-2, Paragraph 2 of the Company Act, directly or indirectly controlled by the Company in terms of personnel, finance or business operations: No such instances.

(2) Basic Information of Each Related Enterprise

Enterprise Name	Date of Establishment	Address	Paid-in capital	Main Business or Products
ADVANCE AHEAD LTD.	2003.9.18	British Virgin Islands	USD 1,000,000	Reinvestment enterprises
Shanghai Golden ICP DAS International Trade Co.,Ltd.	2004.2.2	Shanghai	USD 1,000,000	International trade, entrepot trade, bonded area trade between enterprises, and trade agency of industrial computer controllers and interface cards, etc.
ICP DAS INVEST LTD.	2010.3.30	British Virgin Islands	USD 3,200,000	Reinvestment enterprises
ICP DAS (Wuhan) Co.,Ltd.	2010.7.20	Wuhan	USD 3,200,000	Research, development, production and sales of software, hardware, electronic products, instruments, meters and automatic equipment for the automatic control industry; automation engineering and project reconstruction; related technical services and transfers.

(3) Shareholders information of those presumed to have a controlling and subordinate relationship: None.

(4) Industries covered by the overall business operations of related enterprises: None.

The main businesses of the Company are the R&D, design, production, manufacturing, and sales of industrial computer-related products. The main businesses are as follows:

Design, research and development, manufacturing, repair and trading of various computers, circuit boards, electrical appliances and their peripheral equipment.

Design, manufacturing, repair and trading of computer control machines, vacuum machinery equipment, and automatic measuring equipment (excluding licensed business).

Design, manufacturing, repair and trading of electronic instruments, photographic equipment, communication equipment systems, electromechanical control equipment systems, machinery equipment, and instrument equipment (excluding licensed business).

Agency, trading, and import-export business of the above-mentioned related materials, software and equipment.

Agency and bidding business for the above-mentioned related domestic and foreign manufacturers' products.

The main businesses operated by the Company's affiliated enterprises include international trade, transit trade, trade among enterprises in bonded zones, and trade agency services in industrial computer controllers and interface cards.

(5) Information on Directors, Supervisors, and President of Related Enterprises

Unit: Share: %

Enterprise Name	Title	Name or Representative	Shares Held	
			Number of Shares	Shareholding Ratio
ADVANCE AHEAD LTD.	Chairman	Yeh, Nai-Ti	1,000,000	100.00%
Shanghai Golden ICP DAS International Trade Co.,Ltd.	Chairman	Yeh, Nai-Ti	1,000,000	100.00%
	President	Huang, Kuo-Cheng	-	-
ICP DAS INVEST LTD.	Chairman	Yeh, Nai-Ti	3,200	100.00%
ICP DAS (Wuhan) Co.,Ltd.	Chairman	Yeh, Nai-Ti	3,200	100.00%
	President	Huang, Kuo-Cheng	-	-

(6) Operational Overview of Related Enterprises

Financial status and operating results of each related enterprise:

Unit: NT$ thousand

Enterprise Name	Capital	Total Assets	Total Liabilities	Net Equity	Operating Revenue	Operating Income	Net Income (Loss) for the Current Period	Earnings Per Share (NT$)
ADVANCE AHEAD LTD.	33,161	64,978	19,432	45,546	107,102	(4,535)	(4,285)	0
Shanghai Golden ICP DAS International Trade Co.,Ltd.	33,161	64,978	19,432	45,546	107,102	(4,535)	(4,285)	0
ICP DAS INVEST LTD.	100,682	63,490	4,653	58,837	16,259	(3,608)	(3,521)	0
ICP DAS (Wuhan) Co.,Ltd.	100,682	63,490	4,653	58,837	16,259	(3,608)	(3,521)	0

Note: Related company numbers and relevant data have been converted into New Taiwan Dollars at the exchange rate on the reporting date if it is a foreign company.

(7) Consolidated Financial Statements of Affiliated Companies

ICP DAS Co., Ltd. and Subsidiaries

Statement on the Consolidated Financial Statements of Affiliated Companies

For fiscal year 2025 (for the year ended December 31, 2025), the companies required to be included in the consolidated financial statements of affiliated enterprises under the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises" are the same as those required to be included in the consolidated financial statements of the parent company and its subsidiaries under International Financial Reporting Standard (IFRS) 10. Since all information required to be disclosed in the consolidated financial statements of affiliated enterprises has already been disclosed in the aforementioned consolidated financial statements of the parent company and its subsidiaries, no separate consolidated financial statements of affiliated enterprises will be prepared.

Declaration

Company Name: ICP DAS Co., Ltd.

Person in Charge: Yeh, Nai-Ti

March 12, 2026

(8) Related Party Report: N/A.

(9) Information on endorsements, guarantees, lending of funds to others, and derivative transactions of affiliated enterprises: There are no instances of lending funds to others, providing endorsements or guarantees, or engaging in derivative transactions among affiliated enterprises.

2. **Private placement of securities during the most recent fiscal year and up to the printing date of the annual report:** No such instances.

3. **Other relevant supplementary explanatory matters:** None.

4. **During the most recent fiscal year and up to the printing date of the annual report, matters specified in Paragraph 3, Subparagraph 2, Article 36 of the Securities and Exchange Act that might have a significant impact on shareholders' equity or securities prices:** No such instances.

Industrial Computer Product Data Acquisition System

ICP DAS Co., Ltd.

Chairman: Yeh, Nai-Ti