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ICP DAS Co., Ltd.

2026 Shareholders' Meeting

Meeting Agenda

Shareholder Meeting Time: Wednesday, June 17, 2026

Shareholders' Meeting Location: No. 111, Guangfu North Road, Hukou Township, Hsinchu County (Company's 1st Floor Meeting Room)

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I. Meeting Procedure

ICP DAS Co., Ltd.

2026 Shareholders' Meeting Procedure

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6. Adjournment

II. Meeting Proceedings

ICP DAS Co., Ltd. 2026 Annual Shareholders' Meeting Proceedings

Meeting Time: 9:00 AM, Wednesday, June 17, 2026

Meeting Location: No. 111, Guangfu North Road, Hukou Township, Hsinchu County (Company's 1st Floor Meeting Room)

Convening method: In-person Shareholders' Meeting

1. Announcement of Meeting (Report on Attendance)

2. Chairman’s Address

3. Report Items

(1) 2025 Business Report

(2) 2025 Audit Committee’s Review Report

(3) Report on the Distribution of 2025 Employee Compensation and Director Remuneration.

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(1) To accept 2025 Business Report and Financial Statements.

(2) To accept 2025 Earnings Distribution Table.

5. Extempore motions

6. Adjournment

III. Report Items

1. 2025 Business Report

Explanatory Notes： 2025 Business Report, please refer to attachment 1 (pages 5 to 10 of this handbook).

2. 2025 Audit Committee's Review Report

Explanatory Notes： Audit Committee's Review Report, , please refer to attachment 2 (pages 11 of this handbook).

3. Report on the Distribution of 2025 Employees' Compensation and Directors' Remuneration.

Explanatory Notes：

1. 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.
2. The employee compensation for the year 2025 is NT$21,837,000, and the directors' compensation is NT$4,109,000.
3. Both employees' compensation and directors' remuneration were paid in cash.

IV. Matters for Acknowledgment

Proposal 1 (Proposed by the Board of Directors)

Agenda: To accept 2025 Business Report and Financial Statements.

Explanatory Notes：

1. The Company's 2025 Consolidated Financial Statements and Individual Financial Statements (including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity, and Statements of Cash Flows) have been audited by CPAs Li, Yen-Na and Cheng, Ya-Hui of PwC Taiwan. These financial statements, along with the Business Report, have been submitted to the Audit Committee for review, and the Audit Committee has issued its audit report accordingly.
2. For the 2025 Business Report, CPA Audit Report, and the aforementioned Financial Statements, please refer to Attachment 1 (Pages 5 to 10 of this handbook) and Attachment 3 (Pages 12 to 29 of this handbook).

Resolution:

Proposal 2 (Proposed by the Board of Directors)

Agenda: To accept 2025 Earnings Distribution Table.

Explanatory Notes：

1. For the 2025 Earnings Distribution Table, please refer to attachment 4 (Page 30 of this handbook).
2. It was proposed to distribute a cash dividend of NT$2 per share to shareholders. After the approval of the shareholders' meeting, the chairman is authorized to set the ex-dividend date and other related matters.
3. If the number of outstanding shares is subsequently affected due to changes in the Company's share capital, resulting in a change in the dividend payout ratio and requiring adjustment, it is proposed to authorize the Chairman to handle the matter.
4. The cash dividends will be distributed to the nearest dollar according to the distribution ratio. Fractional amounts less than one dollar will be rounded down, and the total amount of fractional dollars less than one dollar will be adjusted in the order of decimal places from largest to smallest and shareholder account numbers from the first to the last, until the total amount matches the total cash dividends to be distributed.

Resolution:

V. Extempore motions

VI. Adjournment

【Attachment 1】

Business Report

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 following explains the Company's financial performance and development status.

1. Financial Revenue and Expenditure and Profitability - Consolidated Data

Unit: NT$ thousand

Items		**2024**	**2025**
Financial Revenue and Expenditure	Consolidated Net Sales Revenue	1,070,791	1,171,923
	Consolidated Pre-tax Net Profit	132,160	189,856
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

Financial Revenue and Expenditure and Profitability - Individual Data

Unit: NT$ thousand

Items		**2024**	**2025**
Financial Revenue and Expenditure	Net Sales Revenue	1,024,260	1,122,900
	Net Profit Before Tax	132,160	189,856
Profitability	Return on Assets (%)	6.42%	9.32%
	Return on Equity(ROE)(%)	7.98%	11.19%
	Net Profit Margin (%)	9.69%	13.52%
	Earnings Per Share(NT$)	1.62	2.37

2. Research and Development Status - Individual Data

Unit: NT$ thousand

Items	2024	2025
Research and development expense	213,954	212,586
Ratio of Research and Development Expenses to Net Sales Revenue	20.89%	18.93%

3. Implementation Results of Business Plans

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%. ICP DAS accurately identified the direction of the ESG market, and with all employees overcoming every challenge, revenue maintained a level above NT$1.1 billion, slightly higher than in 2024. With the semiconductor industry continuing to thrive in 2026, and the easing of geopolitical tensions, if China can promote domestic demand growth and industrial upgrading as well as rebuild market confidence, it still has the potential to achieve stable growth in the future. Therefore, ICP DAS remains deeply confident and continues to move forward with a spirit of unceasing effort.

ICP DAS continues to invest in the construction and production equipment of its new biomedical business unit. Experiments and products are becoming increasingly comprehensive. With the easing of the pandemic and the reopening of travel, more international visitors and distributors participated in various exhibitions held in 2025. ICP DAS has also completed overseas exhibitions and visits to distributors, gaining a better understanding of TPU (Transdermal Patch Delivery) customer information and significantly increasing the visibility of its biomedical TPU products. In 2025, through market business expansion, new customers recognized ICP DAS's TPU (Thermoplastic Polyurethane) and were willing to use it in new products. In 2026, the Company will expand into new TPU tube applications, and it is believed that ICP DAS's biomedical TPU business will achieve even stronger results in 2026.

In 2025, ICP DAS continued to focus on Asia as its key region, particularly Taiwan and Southeast Asia, increasing business and sales support, and strengthening ODM (Original Design Manufacturing) customized product development services for key customers. Furthermore, the company collaborated with different types of institutions and companies across industries to expand demand in various sectors. These experiences were promoted to different countries to jointly explore the global market.

In terms of overseas markets, ICP DAS also focused on countries such as India and Southeast Asian regions, including ASEAN countries like Indonesia, Vietnam, and Thailand.

This year, the company will continue to conduct online application case sharing, online product training, and product training in Taiwan to facilitate communication with overseas customers. Simultaneously, ICP DAS will strengthen business information communication and project protection with key customers in other countries to achieve business goals.

In terms of the domestic market, ICP DAS regularly holds product launches and industry application case sharing events in northern, central, and southern regions, and invites customers or distribution partners to visit the smart factory at the Hukou headquarters to understand the practical applications of ESG and AIoT. The company also dedicates efforts to expand its customer base in different industry applications, providing customized services that meet customer needs to achieve win-win and mutually beneficial objectives.

Overall, ICP DAS employs a multi-faceted approach to expand its business and explore the global market. This includes customer visits, online activities, exhibitions, and cross-industry collaborations. At the same time, the company maintains a strong focus on the domestic market, developing customers across different industries and providing customized services to achieve mutually beneficial win-win outcomes.

By strengthening its business and product development efforts, ICP DAS has significantly enhanced its product image and brand visibility. The company's domestic business marketing achievements in 2025 are as follows:

- Published 14 advertisements
- 115 press releases
- 4 exhibitions
- 4 self-organized physical seminars, 1 online seminar
- 4 issues of PACTECH Technical Newsletter
- Reached across 11 media outlets, publishing a total of 57 press releases and 14 advertorials to expand brand exposure.
- Digital media promotion
  - A total of 11 videos on the YouTube platform
  - Facebook fan page: 56 posts on product and event promotion, 19 application cases
  - 12 Facebook advertisements with a total of 1.683 million views; 5,783 views of 3 seconds or more, achieving nearly 200% growth in engagement.
  - Line official account: 20 posts on case sharing and related event information

In terms of overseas marketing results:

- Online exhibitions/online seminars/online forums participated this year

- 4 online seminars in total
- Overseas customer education and training program
- Design of the Taiwan Excellence Pavilion in India
- Thailand Taiwan Image Exhibition poster
- IIFES 2025 Poster for Japan
- Manufacturing World Tokyo
- Taiwan-Japan Online Matchmaking Meeting poster / Company profile PPT / Virtual exhibition hall - Product information
- CIS Manual (English simplified version)
- 5 ICP DAS blog posts, 2 international press releases, and 52 social media posts
- 2025 New Product Review Video

Additionally, regarding the new business of ICP DAS Biomedical Industry Development, domestic and international marketing achievements part:

- English version of official website launched
- Complete series of product pages established
- Biomedical brand introduction presentation Chinese/English version updated
- Biomedical catalog revision
- Physical exhibitions: 5 events
- USA MD&M West
- China International Medical Equipment Fair
- Manufacturing World Tokyo
- China Medtec China
- Germany Compamed
- Physical seminars: 1 event
- Content marketing
- Official website articles: 1 article
- Exploring ICP DAS-BMP’s Smart Factory: Pioneering Advances in Medical TPU Pellets
- International press release publications: a total of 5 articles

- Publication regions expansion:

  Europe addition: Nordic countries

  Middle East additions: Arab Middle East, Turkey
- Social media
- 1 ICP DAS blog post, 5 international press releases, and 17 social media posts
- Design and publicity materials
- Biomedical catalog revision
- Biomedical introduction Flyer: 1 copy (English/Simplified Chinese/Japanese)
- New product Flyer: 3 copies (English/Simplified Chinese/Japanese)
- EARP series
- Soft ARP series
- ARP-W-G series

4. Research and Development Status

【2025 Market Review and R&D Achievements: Steady Transformation Amid Challenges】

In 2025, the global economy experienced a slowdown in growth momentum due to inflationary pressures and industry inventory adjustments, as markets entered a period of structural consolidation. Amid these challenges, ICP DAS maintained steady transformation, developing a total of 113 new products throughout the year. The Company accurately seized the opportunity presented by Taiwan's semiconductor industry rising to prominence on the wave of AI, positioning "data applications" and "ESG energy management" as the core of its R&D and market strategy.

Continuing the market trend of energy conservation and carbon reduction, demand for environmental monitoring products (such as temperature and humidity sensors, liquid leak detection, air quality monitoring, and switchboard infrared detection systems) and Energy Management Systems (EMS) grew significantly. By integrating power meters, concentrators, and IoTstar, ICP DAS enables customers to flexibly select solutions based on their specific environments, helping enterprises progress from carbon awareness and carbon control to carbon reduction, ultimately advancing toward net zero and carbon neutrality. At the same time, the Company actively resumed in-person seminars and international exhibitions, and fully integrated digital media resources including the ICP DAS Blog, Facebook, and LINE to precisely market these successful application cases to domestic and international audiences.

【Core Technology Integration: Deepening the 5C Architecture】

ICP DAS's product technology has evolved from early PC-based DAQ Cards, PACs, and Fieldbus Converters, fully advancing toward integrated applications combined with cloud computing and big data, entering the complete 5C stage:

Data Collection：PC-based DAQ Card, Remote I/O

Computing：PAC, Motion Card, WISE

Control：PAC, Motion, WISE

Communication：Fieldbus Converter & Gateway, Industry Communication

Connection：Indusoft, OPC UA, SmartView, M2M, IoTstar

【2026 Industry Outlook: Edge AI Explosion and a New Era of Semiconductors】 Looking ahead to 2026, R&D directions will be closely aligned with "ESG," "AIoT," and "Smart Manufacturing," embracing the following key trends:

The Edge Revolution — AI Shifting from Cloud to Edge: 2026 will mark the explosion of Edge AI, with AI penetrating smart factories and automated equipment on a large scale. ICP DAS will focus on integrating AI Agents with industrial control to achieve more autonomous automated decision-making.

The Dawn of Physical AI: AI will be deeply integrated with robotics, autonomous driving systems, and sensing components. The development of intelligent unmanned systems will strongly drive a new wave of demand growth for ICP DAS's industrial communication and Data Acquisition (DAQ) modules.

Green Semiconductors and Energy Sustainability: Global semiconductor output value is expected to challenge the trillion-dollar mark in 2026. To address the enormous power consumption brought about by AI computing, third-generation semiconductors such as Silicon Carbide (SiC) and Gallium Nitride (GaN) will play a key role in energy conversion, which is highly aligned with ICP DAS's continued focus on ESG facility monitoring solutions.

ICP DAS will continue to leverage the practical "Smart Factory" experience at its Hukou headquarters (including HVAC, power/air quality monitoring, facial recognition, and more) as a model, combined with domain knowledge from partners across industries, to provide customers with the most suitable digital transformation and energy-saving solutions, creating shared success together.

Sincerely,

Wishing you great success and prosperity

Chairperson: Yeh, Nai-Ti　　Manager: Cheng, Shu-Fa　　Accounting Manager: Cheng, Pi-Yu

【Attachment 2】

ICP DAS Co., Ltd.

Audit Committee Review Report

The Board of Directors has prepared the Company's 2025 Business Report, financial statements, and the proposal for earnings distribution for the fiscal year ended December 31, 2025. The financial statements for 2025 have been audited by PricewaterhouseCoopers, Taiwan, which has issued its audit report thereon. The Audit Committee has completed its review of the aforementioned documents and finds no irregularities or inconsistencies. This report is submitted in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act for your kind review and approval.

Respectfully submitted to

The 2026 Annual General Meeting of Shareholders of ICP DAS Co., Ltd.

Convener of the Audit Committee

Hsueh, Shou-Huang

March 12, 2026

【Attachment 3】

Independent Auditors' Report

(2026) Financial Audit Report No. 25003672.

To ICP DAS Co., Ltd.,

Audit Opinion

We have audited the accompanying consolidated financial statements of ICP DAS Co., Ltd. and its subsidiaries (collectively referred to as the "ICP DAS Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies..

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the ICP DAS Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission.

Basis for Audit Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the auditing standards of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the ICP DAS Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters of Person in Charge Consolidated Financial Statements of ICP DAS Group for 2025 are listed as follows:

Inventory Allowance for Loss on Decline in Market Value

Event Description

The accounting policies, significant accounting estimates and assumptions regarding inventory valuation, and the explanation of the accounting item for inventory loss allowance, please refer to Notes 4(11), 5(2), and 6(3) of the consolidated financial statements. As of December 31, 2025, the balances of inventories and allowance for inventory valuation losses of ICP DAS Group were NT$701,337 thousand and NT$232,124 thousand respectively.

The ICP DAS Group is primarily engaged in the manufacturing and sales of industrial computer hardware, software, and peripheral equipment. Due to the diverse market demands for industrial control, real-time monitoring, and automation products, the ICP DAS Group is required to stock various types of products to meet these demands, which results in a higher risk of inventory obsolescence. As the assessment process often involves subjective judgment, leading to a high degree of uncertainty in accounting estimates, we consider the valuation of allowance for inventory valuation of the ICP DAS Group as one of the key audit matters for this year's audit.

Corresponding Audit Procedures

For inventories aged over a specific period and individually identified as obsolete, we have performed the following audit procedures:

1. Based on our understanding of ICP DAS Group, we assessed the reasonableness of the policies and procedures adopted for the valuation of inventory allowances, including determining the extent of inventory obsolescence using historical information, and evaluating the reasonableness of the inventory allowance policies.

2. Reviewed its annual inventory plan and observed the annual inventory count and management status to assess the effectiveness of management's segregation and control of obsolete inventory.

3. Verified the accuracy of the inventory aging report and the information on inventory turnover, to ensure that the report information was consistent with the relevant policies.

4. Inspected and verified the accuracy of the calculation of inventory impairment losses, and assessed the appropriateness of the allowance for impairment losses.

Other Matters- Parent Company Only Financial Statements

We have also audited the parent company only financial statements of ICP DAS Co., Ltd. as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified audit report for reference.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Statements, the management is responsible for assessing ICP DAS Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate ICP DAS Group or to cease operations, or has no realistic alternative but to do so.

Those in charge of ICP DAS Group's governance (including the Audit Committee) are responsible for overseeing its financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but according to the auditing standards generally accepted in the Republic of China, the audit work performed cannot guarantee that all material misstatements in the consolidated financial statements will be detected. Misstatements can arise from fraud or error. An item is considered material if there is a reasonable possibility that its individual or aggregated amount, if misstated, would influence the economic decisions of users made on the basis of the consolidated financial statements.

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements due to fraud or error; design and implement appropriate responses to those assessed risks; and obtain sufficient and appropriate audit evidence to provide a basis for our audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ICP DAS Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Draw a conclusion on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ICP DAS Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause ICP DAS Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure, and content of the consolidated financial statements (including the related notes) and whether the consolidated financial statements appropriately represent the underlying transactions and events.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit, and we are responsible for forming an audit opinion on the consolidated financial statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PWC Taiwan

Li, Yen-Na

CPA

Cheng, Ya-Hui

Former Securities and Futures Bureau, Financial Supervisory Commission, Executive Yuan,

Approval/Verification Number: Financial Supervisory Commission Securities No.0950122728

Financial Supervisory Commission Securities No. 0960072936

March 12, 2026

Notice to Reader

For the convenience of readers, this report has been translated into English from the original Chinese version. The English version has not been audited or reviewed by independent auditors. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

ICP DAS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

December 31, 2025 and 2024

Unit: NT$ thousand

Code	Assets	Note	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current Assets					
1100	Cash and Cash Equivalents	6(1)	$ 172,605	11	$ 153,434	9
1150	Net Notes Receivable	6(2)	5,324	-	5,366	-
1170	Net Accounts Receivable	6(2)	170,599	10	130,904	8
1200	Other Receivables		-	-	314	-
130X	Inventories	6(3)	469,213	28	505,122	31
1410	Prepayments		11,251	1	10,892	1
11XX	**Total Current Assets**		828,992	50	806,032	49
	Non-Current Assets					
1517	Financial Assets Measured at Fair Value Through Other Comprehensive Income - Non-Current	6(4)	9,383	1	8,105	1
1600	Property, Plants, and Equipment	6(5) and 8	697,441	42	713,419	44
1755	Right-of-Use Asset	6(6)	26,571	2	31,958	2
1760	Net Investment Property	6(7)(8)	6,802	-	7,217	-
1780	Intangible Assets		2,273	-	2,499	-
1840	Deferred Tax Assets	6(26)	59,598	4	53,129	3
1900	Other Non-Current Assets	6(9) and 7	16,305	1	15,276	1
15XX	**Total Non-Current Assets**		818,373	50	831,603	51
1XXX	**Total Assets**		$ 1,647,365	100	$ 1,637,635	100
	Liabilities and Equity	**Note**	**Amount**	**%**	**Amount**	**%**
	Current Liabilities					
2100	Short-Term Loans	6(10)	$ -	-	$ 30,000	2
2130	Contract Liability - Current	6(18)	17,645	1	11,601	1
2170	Accounts Payable		84,048	5	80,661	5
2200	Other Payables	6(11)	110,164	7	108,476	7
2230	Current Tax Liabilities	6(26)	23,796	2	25,027	1
2280	Lease Liabilities - Current	6(6)	991	-	3,088	-
2399	Other Current Liabilities - Others		4,846	-	7,755	-
21XX	**Total Current Liabilities**		241,490	15	266,608	16
	Non-Current Liabilities					
2540	Long-Term Loans	6(12)	-	-	10,000	1
2570	Deferred Income Tax Liabilities	6(26)	1,381	-	1,125	-
2580	Lease Liabilities - Non-Current	6(6)	346	-	2,098	-
2640	Net Defined Benefit Liability - Non-Current	6(13)	18,123	1	28,591	2
2670	Other Non-Current Liabilities - Others		499	-	485	-
25XX	**Total Non-Current Liabilities**		20,349	1	42,299	3
2XXX	**Total Liabilities**		261,839	16	308,907	19
	Equity Attributable to Owners of the Parent Company					
	Share Capital	6(14)				
3110	Capital - Common Stock		639,657	39	639,657	39
	Capital Surplus	6(15)				
3200	Capital Surplus		68,630	4	68,630	4
	Retained Earnings	6(16)				
3310	Legal Surplus Reserve		210,037	13	198,441	12
3320	Special Surplus Reserve		1,803	-	4,882	-
3350	Undistributed Surplus		466,054	28	418,921	26
	Other Equity Interest	6(17)				
3400	Other Equity Interest		(655)	-	(1,803)	-
31XX	**Total Equities Attributable to Owners of Parent Company**		1,385,526	84	1,328,728	81
3XXX	**Total Equity**		1,385,526	84	1,328,728	81
	Significant Commitments and Contingencies	9(2)				
3X2X	**Total Liabilities and Equity**		$ 1,647,365	100	$ 1,637,635	100

The attached notes of the consolidated financial statements are part of this consolidated financial report. Please refer to them together.

Chairman: Yeh, Nai-Ti Managerial Officer: Cheng, Shu-Fa Accounting manager: Cheng,Pi-Yu

ICP DAS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the Years Ended December 31, 2025 and 2024

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

			2025		2024	
	Items	Note	Amount	%	Amount	%
4000	Operating Revenue	6(18)	$ 1,171,923	100	$ 1,070,791	100
5000	Operating Costs	6(3)(22)(23)	(542,357)	(46)	(505,931)	(47
5900	Gross Profit		629,566	54	564,860	53
	Operating Expenses	6(22)(23) and 7				
6100	Selling Expenses		(125,497)	(11)	(128,252)	(12
6200	Administrative Expenses		(108,114)	(9)	(106,354)	(10
6300	Research and Development Expenses		(212,586)	(18)	(213,954)	(20
6450	Expected Credit Profits (Loss)		(15)	-	1	-
6000	Total Operating Expenses		(446,212)	(38)	(448,559)	(42
	Other income and net expenses and losses					
6500	Other income and net expenses and losses	6(8)(19)	2,271	-	1,985	-
6900	Operating Income		185,625	16	118,286	11
	Non-Operating Revenue and Expenses					
7100	Interest Revenue		841	-	884	-
7010	Other Revenue	6(20)	10,699	1	12,148	1
7020	Other Gains and Losses	6(21)	(6,898)	(1)	4,173	-
7050	Financial Costs	6(10)(12)	(411)	-	(3,331)	-
7000	Total Non-Operating Revenue and Expenses		4,231	-	13,874	1
7900	**Net Profit Before Tax**		189,856	16	132,160	12
7950	Income Tax Expenses	6(24)	(38,061)	(3)	(28,380)	(2
8200	**Net Profit for the Period**		$ 151,795	13	$ 103,780	10
	Other Comprehensive Income (Net)					
	Items That Will Not Be Reclassified to Profit or Loss					
8311	Remeasurements of defined benefit plan	6(13)	($ 197)	-	$ 2,080	-
8316	Unrealized Gains or Losses on Equity Instrument Investments Measured at Fair Value Through Other Comprehensive Income	6(17)	1,022	-	9,741	1
8310	Total of Items That Will Not Be Reclassified to Profit or Loss		825	-	11,821	1
	Items That May Be Reclassified Subsequently to Profit or Loss					
8361	Exchange Differences on Translation of Foreign Financial Statements	6(17)	126	-	3,437	-
8360	Total Items That May Be Reclassified Subsequently to Profit or Loss		126	-	3,437	-
8300	**Other Comprehensive Income (Net)**		$ 951	-	$ 15,258	1
8500	**Total Comprehensive Income for the Current Period**		$ 152,746	13	$ 119,038	11
	Net Income Attributable to:					
8610	Owner of the Parent Company		$ 151,795	13	$ 103,780	10
	Total Comprehensive Income Attributable to:					
8710	Owner of the Parent Company		$ 152,746	13	$ 119,038	11
	Earnings per Share	6(25)				
9750	Basic Earnings per Share Attributable to Owners of the Parent Company		$	2.37	$	1.62
9850	Net Diluted Earnings per Share Attributable to Owners of the Parent Company		$	2.36	$	1.62

The attached notes of the consolidated financial statements are part of this consolidated financial report. Please refer to them together.

Chairman: Yeh, Nai-Ti Managerial Officer: Cheng, Shu-Fa Accounting manager: Cheng,Pi-Yu

ICP DAS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousand

		Equity Attributable to Owners of the Parent Company							
				Retained Earnings			Other Equity Interest		
	Note	Capital - Common Stock	Capital Surplus-Issue Premium	Legal Surplus Reserve	Special Surplus Reserve	Undistributed Surplus	Exchange Differences on Translation of Foreign Financial Statements	Unrealized gains or losses from financial assets measured at fair value through other comprehensive income	Total Equity
2024									
Balance as of January 1, 2024		$ 639,657	$ 68,630	$ 189,271	$ 4,549	$ 376,431	($ 9,739)	$ 4,857	$ 1,273,656
Net income in 2024		-	-	-	-	103,780	-	-	103,780
Other comprehensive income in 2024	6(4)(17)	-	-	-	-	2,080	3,437	9,741	15,258
Total comprehensive income in 2024		-	-	-	-	105,860	3,437	9,741	119,038
Allocation and Distribution of Surplus:	6(16)								
Legal Surplus Reserve		-	-	9,170	-	(9,170)	-	-	-
Special Surplus Reserve		-	-	-	333	(333)	-	-	-
Cash Dividends		-	-	-	-	(63,966)	-	-	(63,966)
Disposal of equity instruments at fair value through comprehensive income	6(4)(17)	-	-	-	-	10,099	-	(10,099)	-
Balance as of December 31, 2024		$ 639,657	$ 68,630	$ 198,441	$ 4,882	$ 418,921	($ 6,302)	$ 4,499	$ 1,328,728
2025									
Balance as of January 1, 2025		$ 639,657	$ 68,630	$ 198,441	$ 4,882	$ 418,921	($ 6,302)	$ 4,499	$ 1,328,728
Net income in 2025		-	-	-	-	151,795	-	-	151,795
Other comprehensive income in 2025	6(4)(17)	-	-	-	-	(197)	126	1,022	951
Total Comprehensive Income for the Current Period		-	-	-	-	151,598	126	1,022	152,746
Allocation and Distribution of Surplus:	6(16)								
Legal Surplus Reserve		-	-	11,596	-	(11,596)	-	-	-
Special Surplus Reserve		-	-	-	(3,079)	3,079	-	-	-
Cash Dividends		-	-	-	-	(95,948)	-	-	(95,948)
Balance as of December 31, 2025		$ 639,657	$ 68,630	$ 210,037	$ 1,803	$ 466,054	($ 6,176)	$ 5,521	$ 1,385,526

The attached notes of the consolidated financial statements are part of this consolidated financial report. Please refer to them together.

Chairman: Yeh, Nai-Ti   Managerial Officer: Cheng, Shu-Fa   Accounting manager: Cheng,Pi-Yu

ICP DAS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousand

	Note	2025	2024
Cash Flows from Operating Activities			
Current Net Profit Before Tax		$ 189,856	$ 132,160
Adjustment Items			
Income and Expense Items			
Expected Credit Loss	12(2)	15	(1)
Depreciation Expenses (including right-of-use assets and investment properties)	6(22)	58,561	57,084
Various Amortization	6(22)	1,628	1,604
Proceeds from Disposal of Property, Plants, and Equipment	6(21)	35	-
Interest Revenue		(841)	(884)
Interest Expense		411	3,331
Changes in Assets/Liabilities Related to Operating Activities			
Net Movement in Assets Related to Operating Activities			
Notes Receivable		45	(70)
Accounts Receivable		(39,713)	(39,811)
Other Receivables		314	(275)
Inventories		35,909	126,786
Prepayments		(334)	(3,139)
Net Movement in Liabilities Related to Operating Activities			
Contract Liability - Current		6,044	4,367
Accounts Payable		3,387	42,762
Other Payables		9,183	14,077
Other Current Liabilities		(2,909)	(1,634)
Net Defined Benefit Liability - Non-Current		(10,714)	(917)
Cash Inflow From Operations		250,877	335,440
Interest Charged		841	884
Interest Paid		(411)	(3,331)
Income Tax Paid		(45,769)	(45,918)
Net Cash Inflows from Operating Activities		205,538	287,075
Cash Flows from Investing Activities			
Acquisition of Property, Plants, and Equipment	6(26)	(45,030)	(26,525)
Acquisition of Intangible Assets		(1,402)	(700)
Disposal of financial assets at fair value through other comprehensive income		-	17,853
Decrease (Increase) in Refundable Deposits		541	(586)
Decrease (Increase) in Other Non-Current Assets		(1,570)	665
Net Cash Outflow from Investing Activities		(47,461)	(9,293)
Cash Flows from Financing Activities			
Repayment of Lease Liabilities	6(27)	(3,064)	(4,326)
Raise Short-Term Loan	6(27)	-	200,000
Repayment of Short-Term Loan	6(27)	(30,000)	(290,000)
Repayment of Long-Term Loan	6(27)	(10,000)	(60,000)
Increase (Decrease) in Deposits Received	6(27)	14	(156)
Cash Dividends	6(16)	(95,948)	(63,966)
Net Cash Outflow from Financing Activities		(138,998)	(218,448)
Adjustment in Exchange Rate		92	2,862
Increase in cash and cash equivalents for the current period		19,171	62,196
Beginning balance of cash and cash equivalents		153,434	91,238
Ending balance of cash and cash equivalents		$ 172,605	$ 153,434

The attached notes of the consolidated financial statements are part of this consolidated financial report. Please refer to them together.

Chairman: Yeh, Nai-Ti | Managerial Officer: Cheng, Shu-Fa | Accounting manager: Cheng,Pi-Yu

Independent Auditors' Report

(2026) Financial Audit Report No. 25003671.

To ICP DAS Co., Ltd.,

Audit Opinion

We have audited the accompanying parent company only financial statements of ICP DAS Co., Ltd., which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of ICP DAS Co., Ltd. as of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Audit Opinion

We have audited the accompanying parent company only financial statements of ICP DAS Co., Ltd., which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of ICP DAS Co., Ltd. in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters for the 2025 parent company only financial statements of ICP DAS Co., Ltd. are as follows:

Inventory Allowance for Loss on Decline in Market Value

Event Description

The accounting policies, significant accounting estimates and assumptions regarding inventory valuation, and the explanation of the accounting item for inventory loss allowance, please refer to Notes 4(9), 5(2), and 6(3) of the parent company only financial statement. As of December 31, 2025, the balances of inventories and allowance for inventory valuation losses of ICP DAS Co., Ltd. were NT$674,435 thousand and NT$214,994 thousand respectively.

ICP DAS Co., Ltd. is primarily engaged in the manufacturing and sales of industrial computer hardware, software, and peripheral equipment. Due to the diverse market demands for industrial control, real-time monitoring, and automation products, ICP DAS Co., Ltd. is required to stock various types of products to meet these demands, which results in a higher risk of inventory obsolescence. As the assessment process often involves subjective judgment, leading to a high degree of uncertainty in accounting estimates, we consider the valuation of allowance for inventory valuation of ICP DAS Co., Ltd. as one of the key audit matters for this year's audit.

Corresponding Audit Procedures

For inventories aged over a specific period and individually identified as obsolete, we have performed the following audit procedures:

1. Based on our understanding of ICP DAS Co., Ltd., we assessed the reasonableness of the policies and procedures adopted for the valuation of inventory allowances, including determining the extent of inventory obsolescence using historical information, and evaluating the reasonableness of the inventory allowance policies.
2. Reviewed its annual inventory plan and observed the annual inventory count and management status to assess the effectiveness of management's segregation and control of obsolete inventory.
3. Verified the accuracy of the inventory aging report and the information on inventory turnover, to ensure that the report information was consistent with the relevant policies.
4. Inspected and verified the accuracy of the calculation of inventory impairment losses, and assessed the appropriateness of the allowance for impairment losses.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Parent Company Only Financial Statements, the management is responsible for assessing ICP DAS Co., Ltd.'s ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless the management either intends to liquidate ICP DAS Co., Ltd. or to cease operations, or has no realistic alternative but to do so.

The governance entities (including the Audit Committee) of ICP DAS Co., Ltd. are responsible for overseeing the financial reporting process.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, however is not a guarantee that an audit conducted in accordance with the Republic of China Auditing Standards will always be able to detect material misstatements. Misstatements can arise from fraud or error. Materiality is considered to exist if an individual amount or aggregate of misstatements can reasonably be expected to influence the economic decisions made by users of the financial statements.

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

1. Identify and assess the risks of material misstatement of the parent company only financial statement due to fraud or error; design and implement appropriate responses to those assessed risks; and obtain sufficient and appropriate audit evidence to provide a basis for our audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ICP DAS Co., Ltd.s internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Draw a conclusion on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ICP DAS Co., Ltd.s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause ICP DAS Co., Ltd.to cease to continue as a going concern.

5. Evaluate the overall presentation, structure, and content of the parent company only financial statements (including related notes), and whether the the parent company only financial statements appropriately present the underlying transactions and events.
6. Obtain sufficient and appropriate audit evidence about the financial information of the entities or business activities within ICP DAS Co., Ltd. to express an opinion on the entity financial statements. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PWC Taiwan

Li, Yen-Na

CPA

Cheng, Ya-Hui

Former Securities and Futures Bureau, Financial Supervisory Commission, Executive Yuan,

Approval/Verification Number: Financial Supervisory Commission Securities No.0950122728

Financial Supervisory Commission Securities No. 0960072936

March 12, 2026

Notice to Reader

For the convenience of readers, this report has been translated into English from the original Chinese version. The English version has not been audited or reviewed by independent auditors. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

ICP DAS CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS

December 31, 2025 and 2024

Unit: NT$ thousand

	Assets	Note	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current Assets					
1100	Cash and Cash Equivalents	6(1)	$ 126,078	8	$ 107,368	6
1150	Net Notes Receivable	6(2)	2,440	-	2,805	-
1170	Net Accounts Receivable	6(2)	162,640	10	126,823	8
1180	Net Accounts Receivable - Related Parties	6(2) and 7	10,935	1	2,737	-
130X	Inventories	6(3)	459,441	28	501,291	31
1410	Prepayments		9,737	-	10,060	1
11XX	**Total Current Assets**		771,271	47	751,084	46
	Non-Current Assets					
1517	Financial Assets Measured at Fair Value Through Other Comprehensive Income - Non-Current	6(4)	9,383	1	8,105	1
1550	Investments Accounted for Using Equity Method	6(5)	87,549	5	91,074	6
1600	Property, Plants, and Equipment	6(6) and 8	691,798	42	707,254	43
1780	Intangible Assets		2,273	-	2,499	-
1840	Deferred Tax Assets	6(22)	59,598	4	53,129	3
1900	Other Non-Current Assets	6(8) and 7	15,950	1	14,659	1
15XX	**Total Non-Current Assets**		866,551	53	876,720	54
1XXX	**Total Assets**		$ 1,637,822	100	$ 1,627,804	100

	Liabilities and Equity	Note	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current Liabilities					
2100	Short-Term Loans	6(9)	$ -	-	$ 30,000	2
2130	Contract Liability - Current	6(17)	14,737	1	11,422	1
2170	Accounts Payable		83,716	5	80,661	5
2200	Other Payables	6(10)	105,698	7	104,494	6
2230	Current Tax Liabilities	6(22)	23,796	1	25,027	2
2399	Other Current Liabilities - Others		4,845	-	7,756	-
21XX	**Total Current Liabilities**		232,792	14	259,360	16
	Non-Current Liabilities					
2540	Long-Term Loans	6(11)	-	-	10,000	-
2570	Deferred Income Tax Liabilities	6(22)	1,381	-	1,125	-
2640	Net Defined Benefit Liability - Non-Current	6(12)	18,123	1	28,591	2
25XX	**Total Non-Current Liabilities**		19,504	1	39,716	2
2XXX	**Total Liabilities**		252,296	15	299,076	18
	Equity					
	Share Capital	6(13)				
3110	Capital - Common Stock		639,657	39	639,657	40
	Capital Surplus	6(14)				
3200	Capital Surplus		68,630	4	68,630	4
	Retained Earnings	6(15)				
3310	Legal Surplus Reserve		210,037	13	198,441	12
3320	Special Surplus Reserve		1,803	-	4,882	-
3350	Undistributed Surplus		466,054	29	418,921	26
	Other Equity Interest	6(16)				
3400	Other Equity Interest		(655)	-	(1,803)	-
3XXX	**Total Equity**		1,385,526	85	1,328,728	82
	Significant Commitments and Contingencies	9(2)				
3X2X	**Total Liabilities and Equity**		$ 1,637,822	100	$ 1,627,804	100

The notes of the parent company only financial statements are an integral part of these parent company only financial reports. Please refer to them together.

Chairman: Yeh, Nai-Ti Managerial Officer: Cheng, Shu-Fa Accounting manager: Cheng,Pi-Yu

ICP DAS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

December 31, 2025 and 2024

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

Code	Items	Note	2025 Amount	2025 %	2024 Amount	2024 %
4000	Operating Revenue	6(17) And 7	$ 1,122,900	100	$ 1,024,260	100
5000	Operating Costs	6(3)(20)(21)	(539,224)	(48)	(497,761)	(49)
5900	Gross Profit		583,676	52	526,499	51
5910	Unrealized Profit on Sales		(14,365)	(1)	(18,255)	(2)
5920	Realized Profit on Sales		18,255	1	19,618	2
5950	Net Operating Gross Profit		587,566	52	527,862	51
	Operating Expenses	6(20)(21) and 7				
6100	Selling Expenses		(85,637)	(8)	(87,743)	(8)
6200	Administrative Expenses		(95,792)	(8)	(89,151)	(9)
6300	Research and Development Expenses		(212,586)	(19)	(213,954)	(21)
6450	Expected Credit Profits (Loss)		(16)	-	1	-
6000	Total Operating Expenses		(394,031)	(35)	(390,847)	(38)
6900	Operating Income		193,535	17	137,015	13
	Non-Operating Revenue and Expenses					
7100	Interest Revenue		615	-	531	-
7010	Other Revenue	6(18)	10,546	1	11,385	1
7020	Other Gains and Losses	6(19)	(6,856)	-	4,476	1
7050	Financial Costs		(411)	-	(3,331)	-
7070	Share of profit or loss of subsidiaries, associates, and joint ventures accounted for using the equity method	6(5)	(7,573)	(1)	(17,916)	(2)
7000	Total Non-Operating Revenue and Expenses		(3,679)	-	(4,855)	-
7900	**Net Profit Before Tax**		189,856	17	132,160	13
7950	Income Tax Expenses	6(22)	(38,061)	(3)	(28,380)	(3)
8200	**Net Profit for the Period**		$ 151,795	14	$ 103,780	10
	Other Comprehensive Income (Net)					
	Items That Will Not Be Reclassified to Profit or Loss					
8311	Remeasurements of Defined Benefit Plan	6(12)	($ 197)	-	$ 2,080	-
8316	Unrealized Gains or Losses on Equity Instrument Investments Measured at Fair Value Through Other Comprehensive Income	6(16)	1,022	-	9,741	1
8310	Total of Items That Will Not Be Reclassified to Profit or Loss		825	-	11,821	1
	Items That May Be Reclassified Subsequently to Profit or Loss					
8380	Share of profit or loss of subsidiaries, associates, and joint ventures accounted for using the equity method	6(16)	126	-	3,437	1
8360	Total Items That May Be Reclassified Subsequently to Profit or Loss		126	-	3,437	1
8300	**Other Comprehensive Income (Net)**		$ 951	-	$ 15,258	2
8500	**Total Comprehensive Income for the Current Period**		$ 152,746	14	$ 119,038	12
	Basic Earnings per Share	6(23)				
9750	Total Basic Earnings per Share		$	2.37	$	1.62
	Diluted Earnings per Share	6(23)				
9850	Total Diluted Deficit per Share		$	2.36	$	1.62

The notes of the parent company only financial statements are an integral part of these parent company only financial reports. Please refer to them together.

Chairman: Yeh, Nai-Ti | Managerial Officer: Cheng, Shu-Fa | Accounting manager: Cheng,Pi-Yu

ICP DAS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousand

	Note	Capital - Common Stock	Capital Surplus - Issue Premium	Retained Earnings: Legal Surplus Reserve	Retained Earnings: Special Surplus Reserve	Retained Earnings: Undistributed Surplus	Other Equity Interest: Exchange Differences on Translation of Foreign Financial Statements	Other Equity Interest: Unrealized gains or losses from financial assets measured at fair value through other comprehensive income	Total Equity
2024									
Balance as of January 1, 2024		$ 639,657	$ 68,630	$ 189,271	$ 4,549	$ 376,431	($ 9,739)	$ 4,857	$1,273,656
Net Income for the Year 2024		-	-	-	-	103,780	-	-	103,780
Other comprehensive income in 2024	6(4)(16)	-	-	-	-	2,080	3,437	9,741	15,258
Total comprehensive income in 2024		-	-	-	-	105,860	3,437	9,741	119,038
Appropriation and Distribution of Earnings:	6(15)								
Legal Surplus Reserve		-	-	9,170	-	(9,170)	-	-	-
Special Surplus Reserve		-	-	-	333	(333)	-	-	-
Cash Dividends		-	-	-	-	(63,966)	-	-	(63,966)
Disposal of equity instruments at fair value through comprehensive income	6(4)(16)	-	-	-	-	10,099	-	(10,099)	-
Balance as of December 31, 2024		$ 639,657	$ 68,630	$ 198,441	$ 4,882	$ 418,921	($ 6,302)	$ 4,499	$1,328,728
2025									
Balance as of January 1, 2025		$ 639,657	$ 68,630	$ 198,441	$ 4,882	$ 418,921	($ 6,302)	$ 4,499	$1,328,728
Net Income for the Year 2025		-	-	-	-	151,795	-	-	151,795
Other comprehensive income in 2025	6(4)(16)	-	-	-	-	(197)	126	1,022	951
Total Comprehensive Income for the Current Period		-	-	-	-	151,598	126	1,022	152,746
Appropriation and Distribution of Earnings:	6(15)								
Legal Surplus Reserve		-	-	11,596	-	(11,596)	-	-	-
Special Surplus Reserve		-	-	-	(3,079)	3,079	-	-	-
Cash Dividends		-	-	-	-	(95,948)	-	-	(95,948)
Balance as of December 31, 2025		$ 639,657	$ 68,630	$ 210,037	$ 1,803	$ 466,054	($ 6,176)	$ 5,521	$1,385,526

ICP DAS CO., LTD. AND SUBSIDIARIES

PARENT COMPANY ONLY STATEMENT OF CASH FLOWS

For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousand

	Note	2025	2024
Cash Flows from Operating Activities			
Current Net Profit Before Tax		$ 189,856	$ 132,160
Adjustment Items			
Income and Expense Items			
Expected Credit Profits (Loss)	12(2)	16	(1)
Depreciation Expenses	6(20)	52,861	49,779
Various Amortization	6(20)	1,627	1,604
Share of profit or loss of subsidiaries accounted for using the equity method		7,573	17,916
Unrealized Gross Profit on Sales		(3,890)	(1,363)
Interest Revenue		(615)	(531)
Interest Expense		411	3,331
Changes in Assets/Liabilities Related to Operating Activities			
Net Movement in Assets Related to Operating Activities			
Notes Receivable		369	912
Accounts Receivable		(35,836)	(42,678)
Accounts Receivable - Related Parties		(8,198)	4,644
Inventories		41,850	127,722
Prepayments		348	(2,940)
Net Movement in Liabilities Related to Operating Activities			
Contract Liability - Current		3,315	4,736
Accounts Payable		3,055	43,444
Other Payables		8,699	15,252
Other Current Liabilities		(2,911)	(1,631)
Net Defined Benefit Liability - Non-Current		(10,714)	(917)
Cash Inflow From Operations		247,816	351,439
Interest Charged		615	531
Interest Paid		(411)	(3,331)
Income Tax Paid		(45,769)	(45,918)
Net Cash Inflows from Operating Activities		202,251	302,721
Cash Flows from Investing Activities			
Disposal of financial assets at fair value through other comprehensive income		$ -	$ 17,853
Acquisition of property, plants, and equipment	6(24)	(44,900)	(26,366)
Acquisition of Intangible Assets		(1,402)	(700)
Decrease (Increase) in Refundable Deposits		279	(565)
Decrease (Increase) in Other Non-Current Assets		(1,570)	665
Net Cash Outflow from Investing Activities		(47,593)	(9,113)
Cash Flows from Financing Activities			
Raise Short-Term Loan		-	200,000
Repayment of Short-Term Loan		(30,000)	(290,000)
Repayment of Long-Term Loan		(10,000)	(60,000)
Distribute cash dividends	6(25)	(95,948)	(63,966)
Net Cash Outflow from Financing Activities		(135,948)	(213,966)
Increase in cash and cash equivalents for the current period		18,710	79,642
Beginning balance of cash and cash equivalents		107,368	27,726
Ending balance of cash and cash equivalents		$ 126,078	$ 107,368

The notes of the parent company only financial statements are an integral part of these parent company only financial reports. Please refer to them together.

Chairman: Yeh, Nai-Ti　　Managerial Officer: Cheng, Shu-Fa　　Accounting manager: Cheng,Pi-Yu

【Attachment 4】

ICP DAS Co., Ltd.

Earnings Distribution Table

2025

Unit: NT$ (dollars)

Items		Amount	
		Subtotal	Total
①	Beginning Retained Earnings	314,456,097	
②	Add: Net Income After Tax for the Current Period	151,794,633	
③	Less: 2025 Retained Earnings Adjustments (Note 1)	197,003	
④	Less: Provision for legal surplus reserve (④=(②+③)*10%)	15,159,763	
⑤	Add: Special Reserve Reversal (Note 2)	1,147,956	
⑥	2025 Subtotal of Distributable Earnings (⑥=②+③-④+⑤)	137,585,823	
⑦	Accumulated Distributable Earnings as of the Current Year (⑦=①+⑥)		452,041,920
	2025 Earnings Distribution Items		
	Distribution of Shareholders' Dividends and Bonuses (Note 3)		
	Shareholders' Cash Dividends (NT$2 per share)	127,931,306	
⑧	Total Distribution Amount for the Current Year		127,931,306
⑨	Ending Undistributed Earnings (⑨=⑦-⑧)		324,110,614

Note 1 Adjustment to retained earnings due to actuarial gains and losses from the 2025 defined benefit plan, including the disposal of equity instruments measured at fair value through comprehensive income.

Note 2 The difference between the 2025 other equity deduction amount and the special reserve recorded in the books.

Note 3 The distribution of profits for this time is from the earnings of fiscal year 2025.

Chairperson: Yeh, Nai-Ti　　Manager: Cheng, Shu-Fa　　Accounting Manager: Cheng, Pi-Yu

【Appendix 1】

ICP DAS Co., Ltd.

Articles of Incorporation

Chapter 1 General Provisions

Article 1: The Company is organized in accordance with the Company Act and is named **泓格科技股份有限公司**, the English name is **ICP DAS Co., Ltd.**

Article 2: The business scope of the Company is as follows:

C801100	Synthetic Resin and Plastic Manufacturing
CB01010	Mechanical Equipment Manufacturing
CC01010	Manufacture of Power Generation, Transmission and Distribution Machinery
CC01030	Electrical Appliances and Audiovisual Electronic Products Manufacturing
CC01060	Wired Communication Mechanical Equipment Manufacturing
CC01070	Wireless Communication Mechanical Equipment Manufacturing
CC01080	Electronics Components Manufacturing
CC01100	Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing
CC01110	Computer and Peripheral Equipment Manufacturing
CE01010	General Instrument Manufacturing
E603050	Automatic Control Equipment Engineering
E604010	Machinery Installation
E605010	Computer Equipment Installation
EZ05010	Instrument and Meters Installation Engineering
F107170	Wholesale of Industrial Catalyst
F107200	Wholesale of Chemical Feedstock
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 Clerical Machinery Equipment
F207170	Retail Sale of Industrial Catalyst

F207200	Retail Sale of Chemical Feedstock
F207990	Retail Sale of Other Chemical Products
F208031	Retail Sale of Medical Apparatus
F213010	Retail Sale of Electrical Appliances
F213030	Retail Sale of Computers and Clerical Machinery Equipment
F213040	Retail Sale of Precision Instruments
F213050	Retail Sale of Measuring Instruments
F213060	Retail Sale of Telecommunication Apparatus
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.

Article 2-1: The Company may, by resolution of the Board of Directors, provide endorsement and guarantee for invested businesses.

Article 2-2: The total amount of the Company's reinvestment shall not be subject to the restriction of not exceeding 40% of the paid-in capital as provided in Article 13 of the Company Act.

Article 3: The Company is headquartered in Hsinchu County. When necessary, it may establish branches or representative offices domestically or overseas upon resolution of the Board of Directors and approval from the competent authority.

Article 4: Public announcements of the Company shall be made in accordance with Article 28 of the Company Act.

Chapter 2 Shares

Article 5: The total authorized capital of the Company is NT$800,000,000, divided into 80,000,000 shares at NT$10 par value per share. The Board of Directors is authorized to issue the unissued shares in separate trenches. The authorized capital in the preceding paragraph includes NT$75,000,000 reserved for the exercise of employee stock options.

Article 5-1 When the Company issues employee stock options with an exercise price lower than the closing price of the Company's common stock on the issuance date, the issuance shall be approved by shareholders representing more than half of the total issued shares at a shareholders' meeting, with approval from two-thirds of the voting rights of shareholders present. When transferring shares to employees at a price lower than the average actual repurchase price, the Company shall, prior to such transfer, obtain approval at the most recent shareholders' meeting attended by shareholders representing more than half of the total issued shares, with approval from two-thirds of the voting rights of shareholders present.

Article 5-2: When the Company implements employee treasury stock, employee stock options, employee subscription of new shares, and issuance of restricted employee shares, the recipients may include employees of controlling or subsidiary companies who meet certain conditions. These conditions and distribution methods are authorized to be determined by resolution of the Board of Directors.

Article 6: All shares of the Company shall be registered shares and issued in accordance with the Company Act of the Republic of China and relevant laws and regulations. The Company may choose not to print physical share certificates. Share registration shall be handled by the securities depository and clearing institution, and shares shall be delivered by book-entry transfer.

Article 7: Registration for transfer of shares shall be suspended 60 days immediately before the date of regular meeting of shareholders, and 30 days immediately before the date of any extraordinary meeting of shareholders, or within 5 days before the day on which dividend, bonus, or any other benefit is scheduled to be paid by the Corporation.

Chapter 3 Shareholders' Meeting

Article 8: Shareholders' meetings of the Company are of two types, regular meetings and extraordinary meetings. Regular meetings shall be convened at least once every year by the Board of Directors within six months after the end of each fiscal year in accordance with the law. Special meetings meetings shall be convened in accordance with the law when necessary.

Shareholders’ meetings of the Corporation may be held through remote video conferencing, or in other forms as and to the extent permitted by relevant government authorities in charge.

Article 8-1: When the Company convenes a shareholders' meeting, it may allow shareholders to exercise their voting rights in writing or by electronic means. Shareholders who exercise their voting rights by electronic means shall be deemed as attending the meeting in person, and related matters shall be handled in accordance with the provisions of laws and regulations.

Article 9: A shareholder who is unable to attend a shareholders' meeting may appoint a proxy to attend the meeting by providing a proxy form issued by the Company stating the scope of authorization, and signed or sealed by the shareholder.

Article 10: Each share held by a shareholder shall be entitled to one vote, except those shares for which the voting rights are restricted or excluded as specified in Article 179 of the Company Act.

Article 11: Resolutions of the shareholders' meeting, unless otherwise provided for in the Company Act, shall be adopted by a majority of the shareholders present who represent more than one-half of the total number of voting shares.

Article 12: Shareholders' meetings convened by the Board of Directors shall be presided over by the chairman. In case the chairman is on leave, the chairman shall appoint one of the directors to act as the chair. If no such designation is made, the directors shall elect one person to serve as the chair.

Article 12-1: Resolutions adopted at a shareholders' meeting shall be recorded in the meeting minutes and handled in accordance with Article 183 of the Company Act.

Article 12-2: After the Company's shares are publicly issued, the Company shall not cancel its public issuance without a resolution of the shareholders' meeting. The preceding paragraph shall remain unchanged during the period when the Company is traded on the Emerging Stock Board or listed.

Article 12-3: The election of Directors of the Company shall adopt the cumulative voting method. Each share shall have voting rights equivalent to the number of Directors to be elected, and such voting rights can be combined to vote for one person or divided to vote for multiple persons. The candidates receiving the highest number of votes shall be elected as Directors in the order of the number of votes received. If there is a need to amend this method, in addition to complying with the provisions of Article 172 of the Company Act and other relevant regulations, the main content of the amendment shall be listed and explained in the notice of the reasons for convening the shareholders' meeting.

Chapter 4 Directors and Supervisors

Article 13: The Company shall have seven to eleven directors, among whom the number of independent directors shall not be less than three and shall not be less than one-third of the total number of director seats. The term of office shall be three years, and they may be re-elected. The number of directors is authorized to be determined by the Board of Directors. The total shareholding ratio of all directors shall comply with the regulations of the securities authorities.

The election of directors shall adopt the candidate nomination system in accordance with Article 192-1 of the Company Act. The shareholders' meeting shall elect the directors from among the list of candidates. The acceptance of nomination of director candidates and the announcement of related matters shall be handled in accordance with the Company Act, the Securities and Exchange Act and relevant laws and regulations. Independent directors and non-independent directors shall be elected together with respective numbers of persons to be elected calculated separately.

Article 14: The Board of Directors shall be organized by the directors. The chairman shall be elected by a majority of the directors present at a meeting attended by at least two-thirds of the directors. The chairman shall represent the Company externally.

Article 14-1: The Company's Board of Directors shall convene at least once every quarter. The notice of the Board meeting shall state the reasons for convening the meeting and shall be sent to each director seven days prior to the meeting. However, in case of emergency, the meeting may be convened at any time. The notice of the Board meeting may be made in writing, by fax or by electronic mail (E-mail).

Article 15: The first meeting of each term of the Board of Directors shall be convened by the director who received the most votes within 15 days after the re-election. Except for the Board meetings convened in accordance with Article 203 or Article 203-1 of the Company Act, the rest shall be convened by the chairman. When the chairman is on leave or unable to exercise his/her powers for any reason, the chairman shall designate one of the directors to act on his/her behalf. If the chairman does not designate a proxy, the directors shall elect one person from among themselves to serve as the proxy. When a Board meeting is held by video conference, directors who participate in the meeting via video conference shall be deemed as attending the meeting in person. Resolutions of the Board meeting, unless otherwise provided for in the Company Act, shall be adopted by a majority of the directors present at a meeting attended by a majority of the directors. When a director is unable to attend a meeting for any reason, he/she may appoint another director as his/her proxy to attend the meeting by issuing a proxy form stating the scope of authorization regarding the reasons for convening the meeting, but each proxy shall accept the appointment of one person only.

Article 15-1: The Company shall establish an audit committee in accordance with the law, which shall be composed of all independent directors and shall be responsible for performing the duties of supervisors as prescribed in the Company Act, the Securities and Exchange Act and other relevant laws and regulations.

The members, exercise of powers, and other compliance matters of the audit committee shall be handled in accordance with relevant laws and regulations, and its organizational rules shall be established separately by the Board of Directors.

Article 15-2: In the event that the number of vacancies on the Board of Directors equals to one third of the total number of directors or all independent directors are discharged, the Board of Directors shall convene a special shareholders' meeting to elect succeeding directors to fill the vacancies. Except for a re-election of the entire Board of Directors, the term of office of the newly elected director shall be the remainder of the term of the predecessor. If the term of office of a director expires and no re-election has been held, the term of office shall be extended until the newly elected director assumes office.

Article 16: The remuneration of the directors shall be authorized by the Board of Directors based on their degree of participation and contributions to the Company, regardless of whether the Company makes a profit or loss, and with reference to the usual standards of the industry. The Company may purchase liability insurance for directors for their liabilities during their term of office based on the scope of their job responsibilities.

Article 16-1: The Board of Directors of the Company may establish a remuneration committee or other functional committees based on business operation needs.

Chapter 5 Managerial officer

Article 17: The Company may appoint several managers, and their appointment, discharge and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 18: The fiscal year of the Company shall begin on January 1 and end on December 31 of each year. At the end of each fiscal year, the Board of Directors shall prepare the following documents and submit them to the regular shareholders' meeting for ratification in accordance with the legal procedures:

1. Business Report;

2. Financial Statements;

3. Proposal for distribution of earnings or covering of losses.

Article 19: 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 employee 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.

The distribution of employees' compensation and directors' remuneration shall be resolved by a majority of the directors present at a Board meeting attended by two-thirds or more of the total number of directors, and reported to the shareholders' meeting.

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.

Article 20: 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.

Chapter 7 Supplementary Provisions

Article 21: Any matters not provided for in these Articles of Incorporation shall be handled in accordance with the provisions of the Company Act.

Article 22: These Articles of Incorporation were established on July 27, 1993.

The first amendment was made on March 27, 1997.

The second amendment was made on December 16, 2002.

The third amendment was made on December 27, 2002.

The fourth amendment was made on September 24, 2003.

The fifth amendment was made on September 20, 2005.

The sixth amendment was made on December 6, 2005.

The seventh amendment was made on June 28, 2007.

The eighth amendment was made on June 13, 2008.

The ninth amendment was made on June 16, 2009.

The tenth amendment was made on June 18, 2010.

The eleventh amendment was made on June 18, 2012.

The twelfth amendment was made on June 22, 2015.

The thirteenth amendment was made on June 13, 2016.

The fourteenth amendment was made on June 12, 2020.

The fifteenth amendment was made on June 14, 2022.

The sixteenth amendment was made on June 9, 2023

The seventeenth amendment was made on June 13, 2024

The eighteenth amendment was made on June 19, 2025.

【Appendix 2】

ICP DAS Co., Ltd.

Rules and Procedures of Shareholders' Meeting

Article 1: In order to establish a good corporate governance system for the Company's shareholders' meetings, strengthen supervisory functions and enhance management functions, these Rules are established in accordance with the Company Act and with reference to Article 5 of the "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies" for compliance.

Article 2: Unless otherwise specified in laws and regulations or the Company's Articles of Incorporation, the rules of procedures for shareholders' meeting of this Company shall be proceeded with in accordance with the Rules.

Article 3: Unless otherwise specified in laws and regulations, the shareholders' meetings shall be convened by the Board.

All shareholders shall receive notice for the convening of shareholders' meetings, at 30 days in advance, in case of regular meetings; and at least 15 days in advance, in case of extraordinary meetings.

Notices and public announcements shall specify the reasons for the meeting, and the meeting notices may, as an alternative, be given by means of electronic transmission, upon obtaining a prior consent from the recipient(s) thereof.

If there are matters listed in Article 172, Paragraph 5 of the Company Act, Article 43-6 of the Securities and Exchange Act, Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, they should be itemized and explained in the reasons for convening the meeting and cannot be proposed as extempore motions; their main contents may be placed on the website designated by the securities regulatory authority or the company, and the website address should be specified in the meeting notice.

Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

Shareholders who own more than 1% of the Company's total issued shares may propose in writing one item to be included in the agenda of the Annual General Meeting. Each shareholder may propose only one agenda item; additional items will not be accepted. However, if the shareholder's proposal is a suggestion for the Company to promote public interests or fulfill social responsibilities, the Board of Directors may still include it in the agenda. The Board of Directors may disregard shareholders' proposals if the proposed agenda item involves any of the circumstances listed in Article 172-1, Paragraph 4 of the Company Act.

Prior to the date on which share transfer registration is suspended before the convention of a regular shareholders’ meeting, the Company shall give a public notice announcing the way of accepting shareholders proposals by written form or electronic transmission, the place and the period for shareholders to submit proposals to be discussed at the meeting; and the period for accepting such proposals shall not be less than ten (10) days.

The contents of each agenda item proposed by shareholders must not exceed 300 Chinese characters or the proposal shall not be accepted. Shareholders who have successfully proposed agenda items shall attend the Annual General Meeting in person or through proxy attendance and shall participate in the discussion.

The Company shall notify the proposing shareholders of the acceptance or rejection of their proposal(s) before the date that the meeting notice is sent. Meanwhile, accepted agenda items shall be included in the meeting notice. For shareholders' proposals that are not included in the agenda, the Board of Directors shall explain the reasons for not including them at the shareholders' meeting.

Article 4: A shareholder may appoint a proxy to attend a shareholders' meeting by providing the proxy form issued by the Company stating the scope of the proxy's authorization.

Each shareholder may appoint one proxy by issuing a proxy form, which must arrive at the Company at least five days before the Shareholders' Meeting. In the event that multiple proxy forms are issued by the same shareholder, the proxy form that arrives first shall prevail. The above shall not apply to the cancellation of a power of attorney.

After the service of a proxy to the Company, in case the shareholder granting the said proxy intends to attend the shareholders’ meeting in person or by way of a written ballot or by way of an electronic transmission, a proxy rescission notice shall be given in writing to the Company two days prior to the date of the shareholders’ meeting, otherwise, the voting right exercised by the authorized proxy at the meeting shall prevail.

Article 5: Shareholders’ meeting shall be held at the Company’s premises or at a place that is convenient for shareholders to attend and suitable for holding such meetings. The meeting shall not start earlier than 9:00 am or later than 3:00 pm. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the Meeting.

Article 6: The Company shall specify in its shareholders' meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences.

The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel shall be assigned to handle the registrations.

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

Shareholders shall attend Shareholders’ Meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements demanding the presentation of other documents beyond those showing eligibility to attend the meeting. Solicitors soliciting proxy forms shall also bring identification documents for verification

Government agency shareholders or institutional shareholders may appoint more than one representative to attend the Shareholders’ Meetings. When a legal entity is entrusted to attend a shareholders' meeting, it may only appoint one person as its representative to attend.

Article 7: If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairperson. When the Chairperson is on leave or for any reason unable to exercise the powers of the Chairperson, the Chairperson shall appoint one of the directors to act as chair. Where the Chairperson does not make such a designation, the directors shall select from among themselves one person to serve as chair. The chair shall be a director who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall apply if the chair is a representative of a juristic person director.

Shareholders’ Meetings that are convened by the Board of Directors should be chaired by the chairman in person and attended by more than half of the board members and at least one member of each functional committee. The attendance shall be recorded in the meeting minutes.

If the Shareholders’ Meeting is convened by an authorized party other than the Board of Directors, the convener will act as the meeting’s Chairman. If there are two or more conveners present at the same time, one shall be appointed from among them to chair the meeting.

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

Article 8: The Company shall record the proceedings of a shareholders' meeting in their entirety in audio or video and retain the recording for at least one year. However, the said tapes shall be preserved until the conclusion of the lawsuit if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law.

Article 9: Attendance at Shareholders’ Meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the sign-in book or the attendance cards submitted, plus the number of shares whose voting rights are exercised by correspondence or electronically.

When the scheduled time for the meeting has arrived, the chair shall call the meeting to order and announce relevant information such as the number of non-voting shares and the number of shares represented by the shareholders present. However, if the number of shares represented by the shareholders present does not constitute a majority of the total number of issued shares, the chair may announce a postponement of the meeting. The postponements shall be limited to no more than twice and the total time accumulated in the postponement(s) shall not exceed one hour. After being postponed twice, if the attendance still fails to represent more than one-third of the total issued shares, the chairperson shall announce the meeting adjourned.

If the quorum is still not met after two postponements, but the attending shareholders represent more than one-third of the total number of issued shares, a tentative resolution may be adopted in accordance with Article 175, paragraph 1 of the Company Act, and shareholders shall be notified of the tentative resolutions and another shareholders' meeting shall be convened within one month.

If before the conclusion of the meeting, the number of shares represented by the attending shareholders reaches a majority of the total number of issued shares, the chair may re-submit the tentative resolution adopted to the shareholders' meeting for a vote pursuant to Article 174 of the Company Act.

Article 10: If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The meeting shall proceed in the order set by the agenda through a voting process on a case-by-case basis, which may not be changed without a resolution of the shareholders' meeting.

The above provision applies mutatis mutandis to cases where the meeting is convened by any person, other than the Board, entitled to convene such meeting.

Before the scheduled agenda items in the preceding two paragraphs (including extemporaneous motions) are concluded, the chairperson may not declare the meeting adjourned without a resolution; if the chairperson violates the rules of procedure and declares the meeting adjourned, other members of the Board of Directors shall promptly assist the attending shareholders in accordance with legal procedures to elect a chairperson with the approval of a majority of the voting rights of the attending shareholders to continue the meeting.

The chairperson should provide ample opportunity for explanation and discussion of proposals and amendments or extemporaneous motions proposed by shareholders, and when the chairperson considers that a proposal has been discussed sufficiently to put it to a vote, the chairperson may announce the discussion closed and call for a vote.

Article 11: When a shareholder present at the Meeting wishes to speak, a Speech Note should be filled out with summary of the speech, the shareholder's number (or the number of Attendance Card) and the name of the shareholder. The sequence of speeches by shareholders should be decided by the chairman.

If any shareholder present at the Meeting submits a Speech Note but does not speak, no speech should be deemed to have been made by such shareholder. In case the contents of the speech of a shareholder are inconsistent with the contents of the Speech Note, the contents of actual speech shall prevail.

Each shareholder shall speak no more than twice and shall speak for no more than five minutes each time unless otherwise agreed by the Chairman. The Chairman may stop shareholders' speeches if the speeches are in violation of the rules or if the shareholders speak outside the scope of the agenda item under discussion.

Unless otherwise permitted by the chairman and the shareholder in speaking, no shareholder shall interrupt the speeches of the other shareholders, otherwise the chairman shall stop such interruption.

If a corporate shareholder designates two or more representatives to attend the Meeting, only one representative can speak for each discussion item.

After the speech of a shareholder, the chairman may respond himself/herself or appoint an appropriate person to respond.

Article 12: The count of votes in a Shareholders' Meeting is based on the number of shares represented at the meeting.

Shares that do not carry voting rights are excluded from the calculation of outstanding shares when voting for the final resolution.

A shareholder shall abstain from voting and shall not act as proxy for others on agenda items where he/she has a conflict of interest against the Company.

The abstaining shareholder shall be excluded from the total voting rights represented in the meeting.

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

Article 13: Each shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, Paragraph 2 of the Company Act.

The voting right at a shareholders' meeting shall be exercised by way of electronic transmission or in writing, provided, however, that the method for exercising the voting right shall be described in the shareholders' meeting notice to be given to the shareholders if the voting right will be exercised in writing or by way of electronic transmission. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person. However, they will be deemed to have waived their rights with respect to the extraordinary motions and amendments to original proposals of that meeting.

Instructions to exercise votes in writing or by way of electronic transmission shall be delivered to the Company two days prior to the Shareholders' Meeting. In the event that there are duplicate submissions delivered to the Company, the first submission shall prevail, unless an explicit statement arrives revoking the previous instruction. This restriction shall not apply if a declaration is made to revoke the previous expression of will.

In case a shareholder who has exercised his voting right in writing or by way of electronic transmission intends to attend the shareholders' meeting in person, he shall, two days prior to the meeting date of the scheduled shareholders' meeting and in the same manner previously used in exercising his voting right, deliver a separate declaration of intention to rescind his previous declaration of intention made in exercising the voting right under the preceding paragraph. In the absence of a timely rescission of the previous declaration of intention, the voting right exercised in writing or by way of electronic transmission shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a Shareholders' Meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Unless otherwise specified in the Company Law or the Company's Articles of Incorporation, a resolution shall be adopted by a majority of the votes represented by the attending shareholders. This will be followed by a poll of the shareholders. After the conclusion of the meeting, on the same day on which it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into MOPS.

In cases where there are several amendments or alternative resolutions to a certain agenda item, the chairman shall determine the order in which voting takes place on the new and original proposals. If any one of them has been adopted, the others shall be deemed vetoed and no further voting is necessary.

The person(s) to check and the person(s) to record the ballots during a vote by casting ballots shall be appointed by the chairman. The person(s) checking the ballots shall be a shareholder(s). Vote counting for Shareholders' Meeting proposals or elections shall be conducted in public at the place of the Shareholders' Meeting. Immediately after vote counting has been completed, the results of the voting, including statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record shall be made of the vote.

Article 14: The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately.

All ballots used in the election shall be sealed and signed by the ballot examiners, and shall be kept properly for at least one year. However, the said tapes shall be preserved until the conclusion of the lawsuit if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law.

Article 15: The resolutions of the shareholders' meeting shall be recorded in the minutes, and shall be handled in accordance with Article 183 of the Company Act. The distribution of the minutes may be done by way of a public announcement via the Market Observation Post System.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, as well as the chair's full name. The minutes shall also include the methods by which resolutions were adopted, a summary of the discussions, and the voting results. In the event of an election of directors, the number of votes received by each candidate shall be disclosed. The meeting minutes shall be retained for the duration of the existence of the Company.

Article 16: On the day of a shareholders' meeting, the Company shall compile a statistical statement, in the prescribed format, of the number of shares obtained through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the venue of the shareholders' meeting.

Within the regulated deadline, the Company shall post onto MOPS all resolutions that are classified as material information as defined by the laws and regulations published by the TPEx.

Article 17: Personnel working at the Shareholders' Meeting must wear identification cards or badges.

The Chairman may instruct the disciplinary officers or the security staff to help maintain order in the meeting. Such disciplinary officers or security guards shall wear arm badges or identification cards marked "Disciplinary Personnel" when assisting in maintaining order in the meeting place.

The shareholder making oral presentation at the meeting shall use the equipment provided by the Company, or the chairman may stop the presentation.

The Chairman may instruct disciplinary officers or security staff to remove shareholders who violate the meeting rules or who refuse to obey the instructions given by the Chairman.

Article 18: The Chairman may, at his/her discretion, set a time for the intermission. In the event of a major incident, the Chairman may suspend the meeting temporarily and announce, depending the situation, when the meeting will resume.

Before the agenda set forth in the shareholders' meeting（ including provisional motions）are concluded, if the meeting place cannot continue to be used for the meeting, then, by resolution of the shareholders, another place may be sought to resume the meeting.

Shareholders may resolve to postpone the meeting and to reconvene it within the next five days, according to Article 182 of the Company Act.

Article 19: These Rules and Procedure shall be effective from the date they are approved by the shareholders' meeting.

Article 20: These Rules were adopted on July 13, 2006.

The First amendment was made on June 18, 2012.

The second amendment was made on June 10, 2013.

The third amendment was made on June 12, 2020.

The fourth amendment was made on June 14, 2022.

【Appendix 3】

ICP DAS Co., Ltd.

Shareholding Status of All Directors

1.Paid-in capital of the Company: NT$639,656,530; total number of issued shares: 63,965,653 shares. Pursuant to Article 26 of the Securities and Exchange Act, the statutory number of shares to be held by all directors shall be 5,117,252 shares.

2.As of April 19, 2026, the record date for suspension of share transfer for this Annual General Meeting of Shareholders, the actual number of shares held by all directors of the Company is 13,492,402 shares, which has met the required percentage stipulated in Article 26 of the Securities and Exchange Act. The individual shareholding status of directors is as follows:

Record date for suspension of share transfer: April 19, 2026

Title	Name	Date Elected	Term	Number of Shares Held at Election		Number of Shares Held on Record Date	
				Number of Shares	Ratio	Number of Shares	Ratio
Chairman	Yeh, Nai-Ti	2025.6.19	3	5,124,874	8.01%	5,547,092	8.67%
Director	Chen, Ruei-Yu	2025.6.19	3	8,132,110	12.71%	7,554,328	11.81%
Director	Cheng, Shu-Fa	2025.6.19	3	275,982	0.43%	390,982	0.61%
Independent Director	Chen, Shao-Chi	2025.6.19	3	2,586	0.01%	0	0.00%
Independent Director	Chao Yu	2025.6.19	3	0	0.00%	0	0.00%
Independent Director	Hsueh, Shou-Hung	2025.6.19	3	0	0.00%	0	0.00%
Independent Director	Lin, Shih-Yi	2025.6.19	3	0	0.00%	0	0.00%
Total Number of Shares Held by Directors				13,535,552	21.16%	13,492,402	21.09%

Note: According to Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," if two or more independent directors are elected, the required shareholding percentage of all directors other than the independent directors shall be reduced to 80%.