

Chia Chang Co., Ltd.
2026 Annual Shareholders' Meeting Minutes

(This document is prepared in accordance with the Chinese version and is for reference only. In the event of any inconsistency between the English version and the Chinese version, the Chinese version shall prevail.)

Type of Meeting: Physical Shareholders' Meeting

Time and Date: 9:00 a.m., May 25, 2026

Place: Monarch Plaza Hotel Diamond Hall (3F, No. 300, Sec. 1, Zhuangjing Rd,
Taoyuan Dist., Taoyuan City)

Total outstanding shares: 142,367,613 shares

Total shares represented by shareholders present in person or by proxy: 88,115,161 shares
(Percentage of shares held by shareholders present in person or by proxy 61.89%)

Directors present: Kuei-Hsiu Sung (Chairman), Yung Hsiang Investment CO., LTD.
representative: Chang-Hai Chen (Director), Tsai-Ho Lu (Director),
Tz-Shiuan Chen (Director), Jui-Hsin Lin (Independent Director, Convener of
the Audit Committee)

Attendees: Li-Chuan Cheng (CFO) (Attend online), Mao-Wei Li (Attorney),
Chih-Yuan Chen (CPA of Deloitte & Touche),

Chairman: Kuei-Hsiu Sung, Chairman

Recorder: I-Man, Chin

I. Calling the Meeting to Order: The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

II. Chairman Remarks: (omitted).

III. Report Items

1. To report the business of 2025 (Please refer to Attachment 1)
2. Audit Committee's Review Report (Please refer to Attachment 2)
3. To report the distribution of employees' and directors' compensation of 2025
Explanation: The Board of Directors of the Company approved a cash distribution of NT\$30,586,096 to employees and NT\$14,000,000 to directors on March 5, 2026.
4. To report the distribution of 2025 earnings in cash
Explanation:
 - (I) In accordance with Article 22 of the Company's Articles of Incorporation, if earnings distribution is in the form of cash dividends, the Board of Directors is authorized to resolve and report the resolution at the shareholders' meeting.
 - (II) At the Board of Directors' meeting held on March 5, 2026, the Company approved to distribute the 2025 distributable earnings in the amount of NT\$284,735,226 in cash dividends, with NT\$2 per share, and authorized the Chairman to determine the distribution record date, payment date and other related matters for the distribution of cash dividends.
 - (III) The cash dividends are calculated on a pro rata basis up to the dollar amount, with the amount below the dollar amount being rounded down and the total amount of the deficiency being adjusted from the decimal point from the largest to the smallest and the account number from the front to the back in order to meet the total amount of cash dividend distribution.
 - (IV) If there is a change in the distribution ratio due to a change in the number of outstanding shares of the Company, the Chairman is authorized to adjust the distribution ratio based on the actual number of outstanding shares of the Company on the basis of the total distribution amount on the ex-dividend record date.

IV. Ratification Items

1: To accept 2025 business report and financial statements

(Proposed by the Board of Directors)

Explanation:

- (I) The Company's 2025 financial statements include: balance sheets, statements of comprehensive income, statements of changes in equity, and statements of cash flows which were audited by CPA Chih-Yuan Chen and CPA Shih-Chieh Chou of Deloitte & Touche.
- (II) Please refer to Attachments 1, 3, 4, 5 for the 2025 business report, CPA's review report, the above financial statements and the earnings distribution table.

Resolution: Voting Results:

Shares represented at the time of voting: 88,115,161

| Voting Results* | % of the total represented share present |
|---|--|
| Votes in favor: 85,504,757 votes (16,680,685 votes) | 97.03% |
| Votes against: 327,131 votes (327,131 votes) | 0.37% |
| Votes invalid: 0 votes | 0.00% |
| Votes abstained: 2,283,273 votes (2,278,246 votes) | 2.59% |

* including votes casted electronically (numbers in brackets)

Resolved, that the above proposal was hereby approved as proposed.

V. Other Proposals

1: Release of the non-compete restriction on the directors.

(Proposed by the Board of Directors)

Explanation:

- (I) According to Article 209 of the Company Act, a director who does anything for himself or on behalf of another person that is within the scope of the Company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval. Accordingly, this proposal seeks approval to lift the prohibition on directors from business competition, and the non-competition restriction applicable to directors be released.
- (II) In response to the Company's operational needs and in order to leverage the professional expertise and relevant experience of the directors, it is proposed, in accordance with applicable laws and regulations, that the shareholders' meeting approve the release of the non-competition restrictions applicable to the directors.
- (III) The companies and positions from which non-competition restrictions have been lifted are as follows:

| Name | Company and Position |
|--------------|--|
| Chyan Yang | Independent Director of Nova Technology Corp. Independent Director of Cheng Mei Instrument Technology Co., Ltd. |
| Jui-Hsin Lin | Independent Director of Topview Optronics Corp. |
| Pi-Lien Hung | Independent Director of Yang Bao Enterprise Co., Ltd. |

Resolution: Voting Results:

Shares represented at the time of voting: 88,115,161

| Voting Results* | % of the total represented share present |
|--|--|
| Votes in favor: 85,937,827 votes (17,113,755 votes) | 97.52% |
| Votes against: 185,771 votes (185,771 votes) | 0.21% |
| Votes invalid: 0 votes | 0.00% |
| Votes abstained: 1,991,563 votes (1,986,536 votes) | 2.26% |

* including votes casted electronically (numbers in brackets)

Resolved, that the above proposal was hereby approved as proposed.

VI. Extemporary Motions

VII. Adjournment (9:12 a.m. of the same day)

There was no question raised by shareholders at this shareholders' meeting.

Chairman: Kuei-Hsiu Sung, Chairman

Recorder: I-Man, Chin

Attachment I.

Chia Chang Co., Ltd.

2025 Business Report

In 2025, the global economic environment remains full of challenges and uncertainties. Geopolitical risks, adjustments in international trade policies, and fluctuations in major currency exchange rates have all exerted impacts on corporate operating costs and market deployment. Against the backdrop of structural demand adjustments and rapid technological advancements in the electronics industry, the overall competitive landscape continues to intensify. In response to external environmental changes, the Company has maintained a prudent and stable operating principle, focusing on core businesses while preserving operational flexibility to manage relevant risks cautiously.

In fiscal year 2025, the consolidated revenue amounted to approximately NT\$6.091 billion, up 7% from 2024. Consolidated net profit after tax was NT\$436 million, and net profit attributable to owners of the parent company was NT\$436 million, with basic earnings per share of NT\$3.06. Despite economic fluctuations, the Company maintained stable operations and a sound financial structure..

The Company's new plant in Vietnam was completed at the end of 2025 and commenced production in 2026, serving as an extension of the Company's existing production capacity allocation. The addition of new capacity is expected to enhance production flexibility and supply stability, and strengthen the Company's service capabilities for international customers.

In terms of operational strategy, the Company continues to focus on display-related applications as its core business foundation, while gradually expanding into automotive electronics, networking, and server-related application fields in response to market demand, thereby optimizing product portfolio and diversifying risks associated with reliance on a single market. The Company also continues to invest in research and development resources and process optimization to improve product quality and service capabilities.

With respect to sustainable operation, the Company actively promotes ESG initiatives by continuously investing in corporate governance, social participation, and environmental protection. The Company regularly engages in charitable activities and fosters industry-academia collaboration, while implementing energy conservation and carbon reduction through equipment upgrades and process optimization. In 2025, the Company established an ESG Committee, chaired by the Chairman of the Board, to coordinate relevant sustainability initiatives.

Looking forward, the Company will continue to follow its established operational strategies, respond prudently to external environmental changes, and maintain operational stability and long-term development on the basis of sound and sustainable management.

Chairman:
Kuei-Hsiu Sung

Manager:
Tz-Shiuan Chen

Accounting Supervisor:
Li-Chuan Cheng

Attachment II.

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 business report, financial statements and annual earnings distribution proposal. The CPA firm of Deloitte & Touche was retained to audit the Company's financial statements and has issued an audit report relating to the financial statements. The business report, financial statements and annual earnings distribution proposal have been reviewed and determined to be accurate by the Audit Committee. According to relevant regulations of the Securities and Exchange Act and the Company Act, and we hereby submit this report.

Chia Chang Co., Ltd.

Chairman of the Audit Committee:

Jui-Hsin Lin

March 5, 2026

Attachment III.

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Chia Chang Co., Ltd.

Opinion

We have audited the accompanying consolidated financial statements of Chia Chang Co., Ltd. (the "Corporation") and its subsidiaries (collectively referred to as the "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 material accounting policy information (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the 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 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 of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagement of Certified Public Accountants and the Standards on Auditing 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 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 the Group's consolidated financial statements for the year ended December 31, 2025 are stated as follows:

Occurrence of Recognized Sales Revenue

Chia Chang Co., Ltd. and its subsidiaries engage mainly in manufacturing metal stamping of internal and external mechanical parts and related products. The sales revenue for 2025 increased compared with 2024, among which the sales revenue from certain customers increased significantly compared with the prior year. Since the amount and proportion of sales revenue are significant, we considered the occurrence of recognized sales revenue from certain customers as a key audit matter to the consolidated financial statements for the year ended December 31, 2025. Refer to Notes 4 and 20 to the consolidated financial statements for the accounting policies on revenue recognition.

The audit procedures we have performed in respect of the above key audit matter included understanding, assessing and testing of the effectiveness of the design and implementation of the internal control related to the sales revenue. We selected sample transactions of those sales for certain customers, selected samples of sales revenue and performed confirmation procedures to verify the occurrence of sales revenue. We conducted alternative audit procedures for those who failed to respond to the confirmation request immediately and validated the relevant transaction documents to verify the occurrence of sales revenue.

Other Matter

We have also audited the parent company only financial statements of Chia Chang Co., Ltd. as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion.

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, IFRS, IAS, IFRIC and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, 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, management is responsible for assessing the 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 management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including members of the audit committee) are responsible for overseeing the Group's 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 is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing 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, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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. Conclude 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 the 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 the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of 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. We remain solely responsible for our audit opinion.

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

We also provide those 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.

The engagement partners on the audits resulting in this independent auditors' report are Chih-Yuan Chen and Shih-Chieh Chou.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 5, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. 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.

CHIA CHANG CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

| ASSETS | December 31, 2025 | | December 31, 2024 | |
|---|----------------------|------------|----------------------|------------|
| | Amount | % | Amount | % |
| CURRENT ASSETS | | | | |
| Cash and cash equivalents (Notes 4 and 6) | \$ 1,200,716 | 10 | \$ 1,669,542 | 14 |
| Notes and accounts receivable, net (Notes 4, 7 and 20) | 2,972,053 | 25 | 2,352,613 | 20 |
| Current tax assets (Notes 4 and 22) | 144,602 | 1 | 147,338 | 1 |
| Inventories, net (Notes 4 and 8) | 389,140 | 4 | 385,038 | 3 |
| Prepayments | 71,204 | 1 | 73,380 | 1 |
| Other financial assets - current (Notes 4 and 6) | 1,890,454 | 16 | 2,025,932 | 17 |
| Other current assets (Note 4) | <u>152,597</u> | <u>1</u> | <u>107,403</u> | <u>1</u> |
| Total current assets | <u>6,820,766</u> | <u>58</u> | <u>6,761,246</u> | <u>57</u> |
| NON-CURRENT ASSETS | | | | |
| Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 9) | 238,767 | 2 | 270,611 | 2 |
| Investments accounted for using equity method (Notes 4 and 11) | 66,322 | 1 | 96,516 | 1 |
| Property, plant and equipment (Notes 4, 12 and 28) | 3,783,802 | 32 | 3,514,515 | 30 |
| Right-of-use assets (Notes 4, 13 and 28) | 229,672 | 2 | 260,369 | 2 |
| Investment properties (Notes 4 and 14) | 51,661 | - | 52,438 | - |
| Deferred tax assets (Notes 4 and 22) | 57,946 | - | 63,384 | 1 |
| Prepayments for machinery and equipment | 94,470 | 1 | 339,717 | 3 |
| Other non-current assets (Notes 4 and 15) | <u>475,802</u> | <u>4</u> | <u>475,153</u> | <u>4</u> |
| Total non-current assets | <u>4,998,442</u> | <u>42</u> | <u>5,072,703</u> | <u>43</u> |
| TOTAL | <u>\$ 11,819,208</u> | <u>100</u> | <u>\$ 11,833,949</u> | <u>100</u> |
| LIABILITIES AND EQUITY | | | | |
| CURRENT LIABILITIES | | | | |
| Notes payable | \$ 164,096 | 1 | \$ 66,057 | 1 |
| Accounts payable | 898,191 | 8 | 881,079 | 8 |
| Other payables (Note 17) | 555,384 | 5 | 807,988 | 7 |
| Current tax liabilities (Notes 4 and 22) | 77,379 | 1 | 33,309 | - |
| Lease liabilities - current (Notes 4 and 13) | 17,661 | - | 26,289 | - |
| Current portion of long-term borrowings (Notes 16 and 28) | 6,529 | - | - | - |
| Other current liabilities | <u>242,951</u> | <u>2</u> | <u>148,858</u> | <u>1</u> |
| Total current liabilities | <u>1,962,191</u> | <u>17</u> | <u>1,963,580</u> | <u>17</u> |
| NON-CURRENT LIABILITIES | | | | |
| Long-term borrowings (Notes 16 and 28) | 53,900 | - | 4,561 | - |
| Deferred tax liabilities - non-current (Notes 4 and 22) | 198,345 | 2 | 202,444 | 2 |
| Lease liabilities - non-current (Notes 4 and 13) | 48,581 | - | 57,992 | - |
| Guarantee deposits | 1,521 | - | 1,537 | - |
| Other non-current liabilities (Note 15) | <u>459,719</u> | <u>4</u> | <u>467,394</u> | <u>4</u> |
| Total non-current liabilities | <u>762,066</u> | <u>6</u> | <u>733,928</u> | <u>6</u> |
| Total liabilities | <u>2,724,257</u> | <u>23</u> | <u>2,697,508</u> | <u>23</u> |
| EQUITY ATTRIBUTABLE TO OWNERS OF THE CORPORATION (Notes 4 and 19) | | | | |
| Ordinary shares | <u>1,423,676</u> | <u>12</u> | <u>1,423,676</u> | <u>12</u> |
| Capital surplus | <u>2,820,346</u> | <u>24</u> | <u>2,820,346</u> | <u>24</u> |
| Retained earnings | | | | |
| Legal reserve | 1,075,607 | 9 | 1,016,214 | 9 |
| Special reserve | 176,910 | 1 | 515,121 | 4 |
| Unappropriated earnings | <u>3,962,663</u> | <u>34</u> | <u>3,532,921</u> | <u>30</u> |
| Total retained earnings | <u>5,215,180</u> | <u>44</u> | <u>5,064,256</u> | <u>43</u> |
| Other equity | <u>(369,330)</u> | <u>(3)</u> | <u>(176,910)</u> | <u>(2)</u> |
| Total equity attributable to owners of the Corporation | 9,089,872 | 77 | 9,131,368 | 77 |
| NON-CONTROLLING INTERESTS (Note 24) | <u>5,079</u> | <u>-</u> | <u>5,073</u> | <u>-</u> |
| Total equity | <u>9,094,951</u> | <u>77</u> | <u>9,136,441</u> | <u>77</u> |
| TOTAL | <u>\$ 11,819,208</u> | <u>100</u> | <u>\$ 11,833,949</u> | <u>100</u> |

The accompanying notes are an integral part of the consolidated financial statements.

CHIA CHANG CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

| | 2025 | | 2024 | |
|---|------------------|-----------|------------------|-----------|
| | Amount | % | Amount | % |
| SALES REVENUE (Notes 4 and 20) | \$ 6,091,275 | 100 | \$ 5,667,339 | 100 |
| COST OF GOODS SOLD (Notes 4, 8 and 21) | <u>4,663,547</u> | <u>77</u> | <u>4,347,739</u> | <u>77</u> |
| GROSS PROFIT | <u>1,427,728</u> | <u>23</u> | <u>1,319,600</u> | <u>23</u> |
| OPERATING EXPENSES (Notes 4 and 21) | | | | |
| Selling and marketing expenses | 203,254 | 3 | 224,296 | 4 |
| General and administrative expenses | 499,391 | 8 | 448,839 | 8 |
| Research and development expenses | <u>155,421</u> | <u>3</u> | <u>141,873</u> | <u>2</u> |
| Total operating expenses | <u>858,066</u> | <u>14</u> | <u>815,008</u> | <u>14</u> |
| INCOME FROM OPERATIONS | <u>569,662</u> | <u>9</u> | <u>504,592</u> | <u>9</u> |
| NON-OPERATING INCOME AND EXPENSES (Notes 4, 11, 21 and 29) | | | | |
| Other income | 37,379 | 1 | 44,432 | 1 |
| Share of profit (loss) of associates accounted for using equity method | (12,869) | - | 19,685 | - |
| Interest income | 69,106 | 1 | 85,865 | 2 |
| Other gains and losses | (7,705) | - | 14,817 | - |
| Exchange gain (loss) | (40,966) | (1) | 82,899 | 1 |
| Interest expense | <u>(3,683)</u> | <u>-</u> | <u>(2,090)</u> | <u>-</u> |
| Total non-operating income and expenses | <u>41,262</u> | <u>1</u> | <u>245,608</u> | <u>4</u> |
| INCOME BEFORE INCOME TAX | 610,924 | 10 | 750,200 | 13 |
| INCOME TAX EXPENSE (Notes 4 and 22) | <u>175,259</u> | <u>3</u> | <u>157,753</u> | <u>3</u> |
| NET INCOME | <u>435,665</u> | <u>7</u> | <u>592,447</u> | <u>10</u> |
| OTHER COMPREHENSIVE INCOME (LOSS) (Note 4) | | | | |
| Items that will not be reclassified subsequently to profit or loss: | | | | |
| Unrealized loss on investments in equity instruments at fair value through other comprehensive income | (21,870) | - | (27,423) | - |
| Items that may be reclassified subsequently to profit or loss: | | | | |

(Continued)

CHIA CHANG CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

| | 2025 | | 2024 | |
|---|-------------------|----------|-------------------|-----------|
| | Amount | % | Amount | % |
| Exchange differences on translation of foreign operations | \$ (170,550) | (3) | \$ 365,634 | 6 |
| Other comprehensive income (loss) | (192,420) | (3) | 338,211 | 6 |
| TOTAL COMPREHENSIVE INCOME | <u>\$ 243,245</u> | <u>4</u> | <u>\$ 930,658</u> | <u>16</u> |
| NET INCOME (LOSS) ATTRIBUTABLE TO: | | | | |
| Owners of the Corporation | \$ 435,659 | 7 | \$ 593,933 | 10 |
| Non-controlling interests | <u>6</u> | - | <u>(1,486)</u> | - |
| | <u>\$ 435,665</u> | <u>7</u> | <u>\$ 592,447</u> | <u>10</u> |
| TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO: | | | | |
| Owners of the Corporation | \$ 243,239 | 4 | \$ 932,144 | 16 |
| Non-controlling interests | <u>6</u> | - | <u>(1,486)</u> | - |
| | <u>\$ 243,245</u> | <u>4</u> | <u>\$ 930,658</u> | <u>16</u> |
| EARNINGS PER SHARE (NEW TAIWAN DOLLARS; Note 23) | | | | |
| Basic | <u>\$ 3.06</u> | | <u>\$ 4.17</u> | |
| Diluted | <u>\$ 3.04</u> | | <u>\$ 4.15</u> | |

The accompanying notes are an integral part of the consolidated financial statements.

(Concluded)

CHIA CHANG CO., LTD. AND SUBSIDIARIES

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)**

| | Equity Attributable to Owners of the Corporation | | | | | | Other Equity | | Total | Non-controlling Interests | Total Equity | |
|--|--|-----------------|-------------------|-----------------|-------------------------|---|---|-----------|--------------|---------------------------|--------------|--------------|
| | Ordinary Shares | Capital Surplus | Retained Earnings | | | Exchange Differences on Translation of Foreign Operations | Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income | Total | | | | |
| | | | Legal Reserve | Special Reserve | Unappropriated Earnings | | | | | | | Total |
| BALANCE AT JANUARY 1, 2024 | \$ 1,423,676 | \$ 2,820,797 | \$ 954,711 | \$ 435,084 | \$ 3,407,974 | \$ 4,797,769 | \$ (592,374) | \$ 77,253 | \$ (515,121) | \$ 8,527,121 | \$ 5,108 | \$ 8,532,229 |
| Appropriation of 2023 earnings | | | | | | | | | | | | |
| Legal reserve | - | - | 61,503 | - | (61,503) | - | - | - | - | - | - | - |
| Special reserve | - | - | - | 80,037 | (80,037) | - | - | - | - | - | - | - |
| Cash dividends distributed | - | - | - | - | (327,446) | (327,446) | - | - | - | (327,446) | - | (327,446) |
| Total appropriation of 2023 earnings | - | - | 61,503 | 80,037 | (468,986) | (327,446) | - | - | - | (327,446) | - | (327,446) |
| Net income (loss) for the year ended December 31, 2024 | - | - | - | - | 593,933 | 593,933 | - | - | - | 593,933 | (1,486) | 592,447 |
| Other comprehensive income (loss) for the year ended December 31, 2024 | - | - | - | - | - | - | 365,634 | (27,423) | 338,211 | 338,211 | - | 338,211 |
| Total comprehensive income (loss) for the year ended December 31, 2024 | - | - | - | - | 593,933 | 593,933 | 365,634 | (27,423) | 338,211 | 932,144 | (1,486) | 930,658 |
| Changes in percentage of ownership interests in subsidiaries | - | (451) | - | - | - | - | - | - | - | (451) | 451 | - |
| Non-controlling interests | - | - | - | - | - | - | - | - | - | - | 1,000 | 1,000 |
| BALANCE AT DECEMBER 31, 2024 | 1,423,676 | 2,820,346 | 1,016,214 | 515,121 | 3,532,921 | 5,064,256 | (226,740) | 49,830 | (176,910) | 9,131,368 | 5,073 | 9,136,441 |
| Appropriation of 2024 earnings | | | | | | | | | | | | |
| Legal reserve | - | - | 59,393 | - | (59,393) | - | - | - | - | - | - | - |
| Special reserve reversal | - | - | - | (338,211) | 338,211 | - | - | - | - | - | - | - |
| Cash dividends distributed | - | - | - | - | (284,735) | (284,735) | - | - | - | (284,735) | - | (284,735) |
| Total appropriation of 2024 earnings | - | - | 59,393 | (338,211) | (5,917) | (284,735) | - | - | - | (284,735) | - | (284,735) |
| Net income for the year ended December 31, 2025 | - | - | - | - | 435,659 | 435,659 | - | - | - | 435,659 | 6 | 435,665 |
| Other comprehensive loss for the year ended December 31, 2025 | - | - | - | - | - | - | (170,550) | (21,870) | (192,420) | (192,420) | - | (192,420) |
| Total comprehensive income (loss) for the year ended December 31, 2025 | - | - | - | - | 435,659 | 435,659 | (170,550) | (21,870) | (192,420) | 243,239 | 6 | 243,245 |
| BALANCE AT DECEMBER 31, 2025 | \$ 1,423,676 | \$ 2,820,346 | \$ 1,075,607 | \$ 176,910 | \$ 3,962,663 | \$ 5,215,180 | \$ (397,290) | \$ 27,960 | \$ (369,330) | \$ 9,089,872 | \$ 5,079 | \$ 9,094,951 |

The accompanying notes are an integral part of the consolidated financial statements.

CHIA CHANG CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

| | 2025 | 2024 |
|--|----------------|----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Income before income tax | \$ 610,924 | \$ 750,200 |
| Adjustments for: | | |
| Depreciation | 313,481 | 252,006 |
| Amortization | 132,013 | 186,781 |
| Expected credit loss recognized (reversed) | (3,502) | 11,142 |
| Net gain on fair value changes of financial assets at fair value through profit or loss | - | (1) |
| Interest expense | 3,683 | 2,090 |
| Interest income | (69,106) | (85,865) |
| Dividend income | (20,106) | (24,653) |
| Share of profit or loss of associates accounted for using equity method | 12,869 | (19,685) |
| Gain on disposal and retirement of property, plant and equipment | (4,922) | (15,987) |
| Write-down of inventories (reversed) | (3,745) | 9,743 |
| Unrealized gain on foreign exchange | (14,571) | (34,851) |
| Changes in operating assets and liabilities | | |
| Notes and accounts receivable | (594,718) | 167,641 |
| Inventories | (7,213) | (41,115) |
| Prepayments | 2,177 | (4,301) |
| Other current assets | (191,138) | (134,303) |
| Notes payable | 98,039 | (66,229) |
| Accounts payable | 11,516 | (37,549) |
| Other payables | (62,366) | (36,453) |
| Other current liabilities | 94,093 | 19,228 |
| Cash generated from operations | 307,408 | 897,839 |
| Interest received | 68,028 | 80,305 |
| Income taxes paid | (127,113) | (376,200) |
| Net cash generated from operating activities | <u>248,323</u> | <u>601,944</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Decrease in other financial assets | 2,788,598 | 3,005,524 |
| Increase in other financial assets | (2,693,509) | (3,929,820) |
| Payments of property, plant and equipment | (565,503) | (480,158) |
| Increase in prepayments for machinery and equipment | (41,329) | (144,125) |
| Dividends received | 37,431 | 47,250 |
| Proceeds from disposal of property, plant and equipment | 21,487 | 69,306 |
| Increase in other non-current assets | (12,108) | (455,982) |
| Proceeds from capital reduction of financial assets at fair value through other comprehensive income | 9,597 | 11,996 |
| Purchase of financial assets at fair value through other comprehensive income | - | (5,587) |
| Proceeds from disposal of financial assets at fair value through profit or loss | - | 44 |
| | <u>-</u> | <u>44</u> |

(Continued)

CHIA CHANG CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

| | 2025 | 2024 |
|--|---------------------|---------------------|
| Net cash used in investing activities | \$ (455,336) | \$ (1,881,552) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Cash dividends paid | (284,735) | (327,446) |
| Proceeds from long-term borrowings | 62,733 | - |
| Repayment of the principal portion of lease liabilities | (17,370) | (18,732) |
| Repayments of long-term borrowings | (8,118) | - |
| Interest paid | (3,648) | (993) |
| Increase (decrease) in guarantee deposits | (14) | 273 |
| Increase in other non-current liabilities | - | 467,394 |
| Change in non-controlling interests | <u>-</u> | <u>1,000</u> |
| Net cash generated from (used in) financing activities | <u>(251,152)</u> | <u>121,496</u> |
| EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS | <u>(10,661)</u> | <u>154,985</u> |
| NET DECREASE IN CASH AND CASH EQUIVALENTS | (468,826) | (1,003,127) |
| CASH AND CASH EQUIVALENTS, BEGINNING OF THE YEAR | <u>1,669,542</u> | <u>2,672,669</u> |
| CASH AND CASH EQUIVALENTS, END OF THE YEAR | <u>\$ 1,200,716</u> | <u>\$ 1,669,542</u> |

The accompanying notes are an integral part of the consolidated financial statements.

(Concluded)

Attachment IV.

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Chia Chang Co., Ltd.

Opinion

We have audited the accompanying parent company only financial statements of Chia Chang Co., Ltd. (the "Corporation"), 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 the notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the "parent company only financial statements").

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Corporation 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 Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. 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 the Corporation 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 of the Corporation's parent company only financial statements for the year ended December 31, 2025 are described as follows:

Occurrence of Recognized of Sales Revenue

Chia Chang Co., Ltd. engages mainly in manufacturing metal stamping of internal and external mechanical parts and related products. The sales revenue for 2025 increased compared with 2024, among which the sales revenue from certain customers increased significantly compared with the prior year. Since the amount and proportion of sales revenue are significant, we considered the occurrence of recognized sales revenue from certain customers as a key audit matter of the parent company only financial statements for the year ended December 31, 2025. Refer to Notes 4 and 16 to the parent company only financial statements for the accounting policies on revenue recognition.

The audit procedures we have performed in respect of the above key audit matter included understanding, assessing and testing of the effectiveness of the design and implementation of the internal control related to the sales revenue. We selected sample transactions of those sales for certain customers, selected samples of sales revenue and performed confirmation procedures to verify the occurrence of sales revenue. We conducted alternative audit procedures for those who failed to respond to the confirmation request immediately and validated the relevant transaction documents to verify the occurrence of sales revenue.

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, management is responsible for assessing the Corporation'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 management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including members of the audit committee) are responsible for overseeing the Corporation's 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, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the parent company only financial statements.

As part of an audit in accordance with the Standards on Auditing 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 statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude 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 the Corporation'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 the Corporation to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Corporation to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the audit. We remain solely responsible for our audit opinion.

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

We also provide those 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.

The engagement partners on the audits resulting in this independent auditors' report are Chih-Yuan Chen and Shih-Chieh Chou.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 5, 2026

Notice to Readers

The accompanying parent company only financial statements are intended only to present the financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying parent company only financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. 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 parent company only financial statements shall prevail.

CHIA CHANG CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

| ASSETS | December 31, 2025 | | December 31, 2024 | |
|---|----------------------|------------|---------------------|------------|
| | Amount | % | Amount | % |
| CURRENT ASSETS | | | | |
| Cash and cash equivalents (Notes 4 and 6) | \$ 57,536 | - | \$ 64,399 | 1 |
| Notes and accounts receivable, net (Notes 4, 7, 16 and 22) | 1,189,913 | 12 | 530,417 | 5 |
| Other receivables (Note 22) | 101,572 | 1 | 103,139 | 1 |
| Inventories, net (Notes 4 and 8) | 176,104 | 2 | 103,688 | 1 |
| Prepayments | 53,126 | - | 46,121 | - |
| Other financial assets - current (Notes 4 and 6) | 66,800 | 1 | 361,800 | 4 |
| Other current assets | 1,309 | - | 2,469 | - |
| Total current assets | <u>1,646,360</u> | <u>16</u> | <u>1,212,033</u> | <u>12</u> |
| NON-CURRENT ASSETS | | | | |
| Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 9) | 127,807 | 1 | 135,425 | 1 |
| Investments accounted for using equity method (Notes 4 and 10) | 7,819,626 | 77 | 7,815,405 | 80 |
| Property, plant and equipment (Notes 4, 11 and 23) | 491,311 | 5 | 506,877 | 5 |
| Right-of-use assets (Notes 4 and 12) | 53,182 | 1 | 61,331 | 1 |
| Investment properties (Notes 4 and 13) | 51,661 | - | 52,438 | 1 |
| Deferred tax assets (Notes 4 and 18) | 3,561 | - | 2,621 | - |
| Prepayments for machinery and equipment | 540 | - | 3,171 | - |
| Other non-current assets | 7,341 | - | 5,840 | - |
| Total non-current assets | <u>8,555,029</u> | <u>84</u> | <u>8,583,108</u> | <u>88</u> |
| TOTAL | <u>\$ 10,201,389</u> | <u>100</u> | <u>\$ 9,795,141</u> | <u>100</u> |
| LIABILITIES AND EQUITY | | | | |
| CURRENT LIABILITIES | | | | |
| Notes payable | \$ 164,096 | 2 | \$ 66,057 | 1 |
| Accounts payable (Note 22) | 432,287 | 4 | 126,514 | 1 |
| Other payables (Note 22) | 176,993 | 2 | 167,982 | 2 |
| Current tax liabilities (Notes 4 and 18) | 62,039 | 1 | 18,284 | - |
| Lease liabilities - current (Notes 4 and 12) | 6,868 | - | 7,647 | - |
| Other current liabilities | 22,540 | - | 19,847 | - |
| Total current liabilities | <u>864,823</u> | <u>9</u> | <u>406,331</u> | <u>4</u> |
| NON-CURRENT LIABILITIES | | | | |
| Deferred tax liabilities (Notes 4 and 18) | 198,107 | 2 | 201,987 | 2 |
| Lease liabilities - non-current (Notes 4 and 12) | 47,757 | - | 54,625 | 1 |
| Guarantee deposits | 830 | - | 830 | - |
| Total non-current liabilities | <u>246,694</u> | <u>2</u> | <u>257,442</u> | <u>3</u> |
| Total liabilities | <u>1,111,517</u> | <u>11</u> | <u>663,773</u> | <u>7</u> |
| EQUITY (Notes 4 and 15) | | | | |
| Ordinary shares | 1,423,676 | 14 | 1,423,676 | 14 |
| Capital surplus | 2,820,346 | 28 | 2,820,346 | 29 |
| Retained earnings | | | | |
| Legal reserve | 1,075,607 | 10 | 1,016,214 | 11 |
| Special reserve | 176,910 | 2 | 515,121 | 5 |
| Unappropriated earnings | 3,962,663 | 39 | 3,532,921 | 36 |
| Total retained earnings | 5,215,180 | 51 | 5,064,256 | 52 |
| Other equity | (369,330) | (4) | (176,910) | (2) |
| Total equity | <u>9,089,872</u> | <u>89</u> | <u>9,131,368</u> | <u>93</u> |
| TOTAL | <u>\$ 10,201,389</u> | <u>100</u> | <u>\$ 9,795,141</u> | <u>100</u> |

The accompanying notes are an integral part of the parent company only financial statements.

CHIA CHANG CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

| | 2025 | | 2024 | |
|---|------------------|-----------|----------------|-----------|
| | Amount | % | Amount | % |
| SALES REVENUE (Notes 4, 16 and 22) | \$ 2,013,678 | 100 | \$ 1,349,516 | 100 |
| COST OF GOODS SOLD (Notes 4, 8, 17 and 22) | <u>1,418,901</u> | <u>70</u> | <u>857,497</u> | <u>63</u> |
| GROSS PROFIT | <u>594,777</u> | <u>30</u> | <u>492,019</u> | <u>37</u> |
| OPERATING EXPENSES (Notes 17 and 22) | | | | |
| Selling and marketing expenses | 52,951 | 3 | 46,089 | 3 |
| General and administrative expenses | 178,858 | 9 | 169,876 | 13 |
| Research and development expenses | <u>50,427</u> | <u>2</u> | <u>48,411</u> | <u>4</u> |
| Total operating expenses | <u>282,236</u> | <u>14</u> | <u>264,376</u> | <u>20</u> |
| INCOME FROM OPERATIONS | <u>312,541</u> | <u>16</u> | <u>227,643</u> | <u>17</u> |
| NON-OPERATING INCOME AND EXPENSES (Notes 4, 10, 17, 22 and 24) | | | | |
| Other income | 5,426 | - | 4,858 | - |
| Share of profit of associates accounted for using equity method | 246,434 | 12 | 414,447 | 31 |
| Interest income | 11,775 | 1 | 13,372 | 1 |
| Other gains and losses | (14,966) | (1) | 46,183 | 3 |
| Interest expense | <u>(1,182)</u> | <u>-</u> | <u>(1,541)</u> | <u>-</u> |
| Total non-operating income and expenses | <u>247,487</u> | <u>12</u> | <u>477,319</u> | <u>35</u> |
| INCOME BEFORE INCOME TAX | 560,028 | 28 | 704,962 | 52 |
| INCOME TAX EXPENSE (Notes 4 and 18) | <u>124,369</u> | <u>6</u> | <u>111,029</u> | <u>8</u> |
| NET INCOME | <u>435,659</u> | <u>22</u> | <u>593,933</u> | <u>44</u> |
| OTHER COMPREHENSIVE INCOME (LOSS) (Note 4) | | | | |
| Items that will not be reclassified subsequently to profit or loss: | | | | |
| Unrealized loss on investments in equity instruments at fair value through other comprehensive income | (7,618) | - | (4,542) | - |
| Share of other comprehensive loss of subsidiaries and associates for using equity method | (14,252) | (1) | (22,881) | (2) |

(Continued)

CHIA CHANG CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

| | <u>2025</u> | | <u>2024</u> | |
|--|---------------------|-------------|-------------------|-----------|
| | <u>Amount</u> | <u>%</u> | <u>Amount</u> | <u>%</u> |
| Items that may be reclassified subsequently to profit or loss: | | | | |
| Exchange differences on translation of foreign operations | \$ <u>(170,550)</u> | <u>(9)</u> | \$ <u>365,634</u> | <u>27</u> |
| Other comprehensive income (loss) | <u>(192,420)</u> | <u>(10)</u> | <u>338,211</u> | <u>25</u> |
| TOTAL COMPREHENSIVE INCOME | \$ <u>243,239</u> | <u>12</u> | \$ <u>932,144</u> | <u>69</u> |
| EARNINGS PER SHARE (NEW TAIWAN DOLLARS; Note 19) | | | | |
| Basic | \$ <u>3.06</u> | | \$ <u>4.17</u> | |
| Diluted | \$ <u>3.04</u> | | \$ <u>4.15</u> | |

The accompanying notes are an integral part of the parent company only financial statements. (Concluded)

CHIA CHANG CO., LTD.

**PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)**

| | Ordinary Shares | | Capital Surplus | Retained Earnings | | | | Exchange Differences on Translation of Foreign Operations | Other Equity | | Total Equity |
|--|-----------------------|--------------|-----------------|-------------------|-----------------|-------------------------|--------------|---|---|--------------|--------------|
| | Shares (In Thousands) | Amount | | Legal Reserve | Special Reserve | Unappropriated Earnings | Total | | Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income | Total | |
| BALANCE AT JANUARY 1, 2024 | 142,368 | \$ 1,423,676 | \$ 2,820,797 | \$ 954,711 | \$ 435,084 | \$ 3,407,974 | \$ 4,797,769 | \$ (592,374) | \$ 77,253 | \$ (515,121) | \$ 8,527,121 |
| Appropriation of 2023 earnings | | | | | | | | | | | |
| Legal reserve | - | - | - | 61,503 | - | (61,503) | - | - | - | - | - |
| Special reserve | - | - | - | - | 80,037 | (80,037) | - | - | - | - | - |
| Cash dividends distributed | - | - | - | - | - | (327,446) | (327,446) | - | - | - | (327,446) |
| Total appropriation of 2023 earnings | - | - | - | 61,503 | 80,037 | (468,986) | (327,446) | - | - | - | (327,446) |
| Net income for the year ended December 31, 2024 | - | - | - | - | - | 593,933 | 593,933 | - | - | - | 593,933 |
| Other comprehensive income (loss) for the year ended December 31, 2024 | - | - | - | - | - | - | - | 365,634 | (27,423) | 338,211 | 338,211 |
| Total comprehensive income (loss) for the year ended December 31, 2024 | - | - | - | - | - | 593,933 | 593,933 | 365,634 | (27,423) | 338,211 | 932,144 |
| Changes in percentage of ownership interests in subsidiaries | - | - | (451) | - | - | - | - | - | - | - | (451) |
| BALANCE AT DECEMBER 31, 2024 | 142,368 | 1,423,676 | 2,820,346 | 1,016,214 | 515,121 | 3,532,921 | 5,064,256 | (226,740) | 49,830 | (176,910) | 9,131,368 |
| Appropriation of 2024 earnings | | | | | | | | | | | |
| Legal reserve | - | - | - | 59,393 | - | (59,393) | - | - | - | - | - |
| Special reserve reversal | - | - | - | - | (338,211) | 338,211 | - | - | - | - | - |
| Cash dividends distributed | - | - | - | - | - | (284,735) | (284,735) | - | - | - | (284,735) |
| Total appropriation of 2024 earnings | - | - | - | 59,393 | (338,211) | (5,917) | (284,735) | - | - | - | (284,735) |
| Net income for the year ended December 31, 2025 | - | - | - | - | - | 435,659 | 435,659 | - | - | - | 435,659 |
| Other comprehensive loss for the year ended December 31, 2025 | - | - | - | - | - | - | - | (170,550) | (21,870) | (192,420) | (192,420) |
| Total comprehensive income (loss) for the year ended December 31, 2025 | - | - | - | - | - | 435,659 | 435,659 | (170,550) | (21,870) | (192,420) | 243,239 |
| BALANCE AT DECEMBER 31, 2025 | 142,368 | \$ 1,423,676 | \$ 2,820,346 | \$ 1,075,607 | \$ 176,910 | \$ 3,962,663 | \$ 5,215,180 | \$ (397,290) | \$ 27,960 | \$ (369,330) | \$ 9,089,872 |

The accompanying notes are an integral part of the parent company only financial statements.

CHIA CHANG CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

| | 2025 | 2024 |
|--|-----------------|-----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Income before income tax | \$ 560,028 | \$ 704,962 |
| Adjustments for: | | |
| Depreciation | 38,876 | 39,265 |
| Amortization | 12,893 | 13,965 |
| Interest expense | 1,182 | 1,541 |
| Interest income | (11,775) | (13,372) |
| Share of profit of subsidiaries and associates accounted for using equity method | (246,434) | (414,447) |
| Loss (gain) on disposal and retirement of property, plant and equipment | (1,907) | 18 |
| Write-down of inventories | 2,519 | 829 |
| Unrealized gain on foreign exchange | (14,588) | (22,318) |
| Changes in operating assets and liabilities | | |
| Notes and accounts receivable | (637,919) | 25,726 |
| Other receivables | (9,743) | (1,562) |
| Inventories | (74,935) | 4,901 |
| Prepayments | (7,005) | (10,656) |
| Other current assets | (10,493) | (1,092) |
| Notes payable | 98,039 | (66,229) |
| Accounts payable | 300,177 | 5,179 |
| Other payables | 10,010 | (12,454) |
| Other current liabilities | 2,693 | 1,749 |
| Cash generated from operations | 11,618 | 256,005 |
| Income taxes paid | (85,434) | (220,912) |
| Interest received | 18,650 | 12,204 |
| Net cash generated from (used in) operating activities | <u>(55,166)</u> | <u>47,297</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Decrease in other financial assets | 378,000 | 781,827 |
| Dividends received | 174,659 | 178,514 |
| Increase in other financial assets | (83,000) | (923,927) |
| Payments of property, plant and equipment | (13,391) | (16,447) |
| Decrease (increase) in other receivables from related parties | 3,042 | (95,857) |
| Proceeds from disposal of property, plant and equipment | 3,484 | 33 |
| Increase in other non-current assets | (2,140) | (1,089) |
| Increase in prepayments for machinery and equipment | (540) | (3,171) |
| Net cash generated from (used in) investing activities | <u>460,114</u> | <u>(80,117)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Cash dividends paid | (284,735) | (327,446) |
| Acquisition of additional interests in subsidiaries | (117,248) | (81,569) |
| Repayment of the principal portion of lease liabilities | (7,647) | (7,517) |

(Continued)

CHIA CHANG CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

| | 2025 | 2024 |
|--|-------------------|-------------------|
| Interest paid | <u>\$ (2,181)</u> | <u>\$ (2,669)</u> |
| Net cash used in financing activities | <u>(411,811)</u> | <u>(419,201)</u> |
| NET DECREASE IN CASH AND CASH EQUIVALENTS | (6,863) | (452,021) |
| CASH AND CASH EQUIVALENTS, BEGINNING OF THE YEAR | <u>64,399</u> | <u>516,420</u> |
| CASH AND CASH EQUIVALENTS, END OF THE YEAR | <u>\$ 57,536</u> | <u>\$ 64,399</u> |

The accompanying notes are an integral part of the parent company only financial statements. (Concluded)

Attachment V.

Chia Chang Co., Ltd.

Earnings Distribution Table

2025

| | Unit: NT\$ |
|--|----------------------|
| Unappropriated earnings, beginning balance | 3,527,003,773 |
| Net income after tax in 2025 | 435,658,848 |
| Appropriation to legal reserve (10%) | (43,565,885) |
| Appropriation to special reserve | (192,420,283) |
| Distributable earnings for the current period | <u>3,726,676,453</u> |
| Distribution items: | |
| Cash dividends to common stock (NT\$2 per share) | <u>(284,735,226)</u> |
| Unappropriated earnings, ending balance | <u>3,441,941,227</u> |

Chairman:
Kuei-Hsiu Sung

Manager:
Tz-Shiuan Chen

Accounting Supervisor:
Li-Chuan Cheng

Note: The cash dividends were approved by the Board of Directors and to be reported at the shareholders' meeting.