ITH Corporation

2026 ANNUAL GENERAL SHAREHOLDERS' MEETING MINUTES

(ENGLISH TRANSLATION FOR REFERENCE ONLY)

Time：9:00 A.M., June 18 (Thu.), 2026

Location:：2F., No. 3, Tai-Yuan 1st Street., Zhubei City, Hsinchu County, Taiwan
(Multifunction Meeting Room)

The Number of Shares of Attendance:

Total shares represented by shareholders presented in person or by proxy 263,782,068 shares (including 47,716,978 shares casted electronically), accounting for 53.57% of the company's total outstanding shares of 492,396,565 shares.

Directors present：

Milehigh Investments Holding Limited (Represented by Wayne Liang)
Nelpus Investments Limited (Represented by Hsi-Liang Liu)
ACIT Limited (Represented by Bruce Chen)
Ted Lee (Independent Director, Audit Committee Convener)

Others present：
Eric Lin (Chief Financial Officer)
Weita Liao (Lawyer of LCS & Partners)
Chien-Yu Liu (CPA of PwC Taiwan)

Chairman：Wayne Liang **Recorder**：Louise Cheng

Meeting Procedure：

I. Call the Meeting to Order：

The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum.

II. Chairman Remarks：Omitted.

III. Report Items

Proposal 1:

Subject: 2025 Business Report.

Description: Please refer to [Attachment 1].

Proposal 2:

Subject: 2025 Audit Committee's Review Report.

Description: Please refer to [Attachment 2].

Proposal 3:

Subject: 2025 Distribution of Employee Compensation and Director Remuneration.

Description:

1. According to Article 34 of the Company's Articles of Incorporation, if the Company makes a profit in a year, the Company shall distribute no less than 1% of the net profit before tax before deducting the remunerations of employees and directors for the year, and no more than 1% of the net profit before tax before deducting the remunerations of employees and directors for the year, as remunerations of employees and directors, respectively.
2. It is proposed that 1% of the earnings is appropriated as the remuneration of employees at an amount of NT$15,395,869 and 1% of the earnings as the remuneration of directors at an amount of NT$15,395,869.
3. Remunerations of employees and directors are to be distributed in cash.

Proposal 4：

Subject: Business Report on the Company’s acquisition of IC production and sales business of its Subsidiary, ILI Technology Corp.

Description:

1. Pursuant to Article 7, Paragraph 2 of the Business Mergers and Acquisitions Act, the Company hereby presents the Business Report on the Company’s acquisition of IC production and sales business of its Subsidiary, ILI Technology Corp. ("ILITEK").
2. To implement the group's specialized division of labor and to enhance overall competitiveness and operational efficiency, ILITEK shall spin off and transfer its IC Production and Sales Business (including all relevant assets and liabilities) to the Company. As consideration for this transaction, the Company shall pay NT$5,073,456,648 in cash to ILITEK. The Company’s Taiwan Branch shall assume all rights and obligations associated with the subject of this spin-off that remain valid as of the record date. The record date for the spin-off is set for January 1, 2027.

IV. Ratification Items

Proposal 1:

Subject: 2025 Business Report and Financial Statements.

(Proposed by the Board of Directors)

Description:

1. The Company’s 2025 Financial Statements have been approved by the Board of Directors and audited by certified public accountants, Chien-Yu Liu and Ya-Hui Cheng, of PwC Taiwan.
2. The Company's 2025 Business Report and Financial Statements have been reviewed by the Audit Committee, and a written audit report has been issued accordingly.
3. For the Business Report, Independent Auditors' Report, and Financial Statements, please refer to [Attachment 1 and Attachment 3].
4. Submitted for approval.

Resolution：

263,763,068 shares were represented at the time of voting. (including 47,716,978 shares casted electronically)

Voting Results	Voting Rights	% of the Represented Share Present
Votes in favor	257,880,334	97.76%
Votes against	705,209	0.26%
Invalid votes	0	0%
Votes abstained / Not voted	5,177,525	1.96%

Proposal 2:

Subject: 2025 Earnings Distribution.

(Proposed by the Board of Directors)

Description:

1. The Company’s net profit after tax for 2025 amounted to NT$1,364,286,719. After adding gains of NT$14,197,637 measured at fair value through other comprehensive income, deducting remeasurements of defined benefit pension plans directly recognized in retained earnings of NT$2,047,885 and the legal reserve of NT$137,643,647 appropriated in accordance with law, and adding the beginning unappropriated retained earnings of NT$7,997,277,735, the total distributable earnings for the year amount to NT$9,236,070,559.
2. It is proposed to distribute cash dividends to shareholders in the amount of NT$492,396,565, equivalent to NT$1 per share. 2025 Earnings Distribution Table please refer to [Attachment 4].

3. In the event that the number of outstanding shares changes and affects the dividend distribution ratio, the Chairman is authorized to handle such adjustments with full discretion.
4. The ex-dividend date, payment date, and related matters will be determined by the Chairman upon approval. Fractional amounts less than NT$1 will be rounded down and recognized as other income.
5. Proposal submitted for ratification.

Resolution：

263,763,068 shares were represented at the time of voting. (including 47,716,978 shares casted electronically)

Voting Results	Voting Rights	% of the Represented Share Present
Votes in favor	257,772,233	97.72%
Votes against	813,309	0.30%
Invalid votes	0	0.00%
Votes abstained / Not voted	5,177,526	1.96%

V. Discussion Items

Proposal 1:

Subject: Amendment to the Articles of Incorporation.

(Proposed by the Board of Directors)

Description:

1. In response to the amendments announced by the Taiwan Stock Exchange on February 4, 2026, to the "Checklist for the Protection of Shareholders' Equity of Foreign Issuers in the Place of Registration," it is proposed to revise the Company's Articles of Incorporation.
2. For the comparison table of the amended provisions of the Articles of Incorporation, please refer to [Attachment 5].
3. This proposal is hereby submitted for discussion.

Resolution：

RESOLVED as a Special Resolution, that the above proposal was hereby approved as proposed, shares present at the time of voting: 263,763,068. The voting result is as follows：

Voting Results	Voting Rights	% of the Represented Share Present
Votes in favor	257,874,414	97.76%
Votes against	707,128	0.26%

Voting Results	Voting Rights	% of the Represented Share Present
Invalid votes	0	0.00%
Votes abstained / Not voted	5,181,526	1.96%

Proposal 2:

Subject: Amendment to the Rules of Procedure for Shareholders' Meetings.

(Proposed by the Board of Directors)

Description:

1. In accordance with the "Regulations Governing the Content and Compliance Requirements of Shareholders' Meeting Agenda Handbooks for Public Companies" and other relevant laws and regulations, it is proposed to amend the Company's "Rules of Procedure for Shareholders' Meetings."
2. For the comparison table of the amended provisions, please refer to [Attachment 6].
3. This proposal is hereby submitted for discussion.

Resolution：

263,763,068 shares were represented at the time of voting (including 47,716,978 shares casted electronically).

Voting Results	Voting Rights	% of the Represented Share Present
Votes in favor	257,873,414	97.76%
Votes against	704,128	0.26%
Invalid votes	0	0.00%
Votes abstained / Not voted	5,185,526	1.96%

Proposal 3:

Subject: Amendment to the Procedures for Acquisition or Disposal of Assets.

(Proposed by the Board of Directors)

Description:

1. In accordance with the amended laws and pursuant to Financial Supervisory Commission Order No.1140383333, it is proposed to revise the "Procedures for Acquisition or Disposal of Assets."
2. For the comparison table of the amended provisions, please refer to [Attachment 7].
3. This proposal is hereby submitted for discussion.

Resolution：

263,763,068 shares were represented at the time of voting (including 47,716,978 shares casted electronically).

Voting Results	Voting Rights	% of the Represented Share Present
Votes in favor	257,679,416	97.69%
Votes against	846,126	0.32%
Invalid votes	0	0.00%
Votes abstained / Not voted	5,237,526	1.98%

VI. Election Items

Proposal 1:

Subject: Election of the Fifth Term of Directors.

(Proposed by the Board of Directors)

Descriptions:

1. The term of the 4th Board of Directors will expire on December 28, 2026. Accordingly, a full re-election will be conducted in advance at this Annual General Meeting. A total of seven directors (including three independent directors) of the 5th term will be elected, with a term of three years from June 18, 2026 to June 17, 2029.
2. In accordance with the Company's Articles of Incorporation, the election of directors (including independent directors) adopts a candidate nomination system. The list of director (including independent director) candidates and their qualifications has been approved by the 20th meeting of the 4th Board of Directors. For details, please refer to [Attachment 8].
3. This proposal is hereby submitted for discussion.

Election Resolution：

7 directors (including 3 independent directors) were elected by the shareholders present. The term of the office of the elected fifth-term is three years commencing on June 18, 2026 and expiring on June 17, 2029. The list of the newly elected directors with indication of votes received by each was as listed below:

Title	Shareholder Name (Name)	Votes Received
Director	Nelpus Investments Limited	293,061,821
Director	Banded Agate Limited	250,611,703

Title	Shareholder Name (Name)	Votes Received
Director	LIU, HSI-LIANG	249,316,784
Director	Milehigh Investments Holding Limited	248,393,395
Independent Director	LEE, TSENG-CHIEH	237,315,673
Independent Director	TENG, KIN SHING PETER	235,945,160
Independent Director	TIEN, CHIH-YUAN	235,028,430

VII. Other Proposals

Proposal 1:

Subject: Proposal for the Release of Non-competition Restrictions on the Fifth Term of Directors.

(Proposed by the Board of Directors)

Descriptions:

1. Pursuant to Article 209 of the Company Act, a director who engages in any act for themselves or on behalf of another person that falls within the scope of the Company's business shall explain the material content of such act to the shareholders' meeting and obtain its approval.
2. If any of the newly elected directors (including independent directors) engage in acts for themselves or on behalf of another person within the scope of the Company's business, it is proposed, in accordance with Article 209 of the Company Act, to seek shareholders' approval to release the non-competition restrictions on such directors. For details of such acts by the candidates for the 5th Board of Directors, please refer to [Attachment 9].
3. This proposal is hereby submitted for approval.

Resolution：

RESOLVED as a Special Resolution, that the above proposal was hereby approved as proposed, shares present at the time of voting: 263,782,068. The voting result is as follows：

Voting Results	Voting Rights	% of the Represented Share Present
Votes in favor	255,078,380	96.70%
Votes against	2,800,526	1.06%
Invalid votes	0	0.00%
Votes abstained / Not voted	5,903,162	2.23%

VIII. Extraordinary Motions：None.

IX. Adjournment

The meeting was adjourned at 9:27 a.m.

(There were no shareholders' questions this shareholders' meeting.)

Note1: Because the percentage of approval votes, disapproval votes, invalid votes, abstention votes and no votes held by total votes is calculated unconditionally rounded down to the second decimal place, the total percentage will not be exactly equal to 100.00 %.

Note2: The minutes of this Annual Shareholders' Meeting only summarize the key points of the meeting. The actual proceedings and procedures shall be based on the audio and video recordings of the meeting.

Attachment1

ITH Corporation

2025 Business Report

2025 was a year marked by both operational challenges and transformational opportunities. Amid headwinds including geopolitical risks, tariff issues, and rising supply chain costs, the Company continued to strengthen business development and operational efficiency while maintaining a prudent and forward-looking management strategy. During the year, the Company completed the acquisition of the single-chip timing controller (TCON) business, enhancing system integration capabilities and the competitiveness of its solution offerings, thereby laying a solid foundation for the Company's medium- to long-term development.

In addition, to improve business development and operational efficiency, the manufacturing and sales operations of the subsidiary Ilitek Technology were transferred to the Company's branch for centralized management, strengthening professional division and resource integration. The Company also continued to enhance corporate governance and the effectiveness of the Board of Directors by introducing directors and institutional representatives with extensive industry experience, further optimizing the Board's professional composition for building a competitive and sustainable corporate foundation.

I. 2025 Business Plan Implementation Results

1. Financial Results

In 2025, due to challenges from tariff policies, a conservative demand market in China, and rising packaging and testing costs, the Company's consolidated revenue totaled NT$19.085 billion, a 15% decrease from NT$22.462 billion in the previous year. Operating gross profit for 2025 was NT$5.181 billion, down 14% from NT$6.024 billion in 2024. Net income after tax was NT$1.364 billion, representing a 39% decrease from NT$2.249 billion in the prior year. Earnings per share after tax amounted to NT$2.87, compared with NT$5.61 in 2024, a decline of 49%. As of the end of 2025, the Company's long-term capital to property, plant, and equipment ratio was 2679%, the current ratio was 231%, and the quick ratio was 140%. Return on assets (ROA) was 5.2%, return on equity (ROE) was 6.9%, net profit margin was 7.2%, and the debt ratio stood at 21.9%, reflecting a solid overall financial structure.

2. Research and Development

Building upon its two core technologies, display and touch, the Company has established a comprehensive product matrix. For mobile device applications, the Company focuses on OLED algorithm development, leveraging precise compensation techniques to improve production yield, extend product lifecycle, and provide cost-effective solutions. In the IT device segment, research and development targets highly integrated ICs, including TED, TDDI, and TCON SoC products, with an emphasis on visual enhancement and advanced power-saving technologies to improve battery life and deliver superior image performance.

For industrial applications such as home appliances, POS terminals, marine navigation, and rugged laptops, the Company is committed to optimizing user experience under harsh operating conditions. This includes developing active stylus technologies that support multiple protocols with automatic switching functions, meeting the high-precision operational requirements of industrial applications.

In automotive products, the Company aligns with the global trend toward large automotive displays, collaborating with customers to develop integrated chips that support large sizes and high resolutions, and providing TCON and Bridge solutions for smart cockpit applications.

The Company is steadily advancing toward market leadership in technology development, establishing close R&D collaboration with panel manufacturers and brand customers. By engaging deeply in the early stages of product definition, the Company addresses market pain points and captures business opportunities.

3. Sustainable Development

On the environmental front, the Company continues to implement green design concepts by providing low-power, high-performance products. It has also initiated greenhouse gas inventories across all sites, utilizing scientific and quantitative methods to execute carbon reduction actions.

Regarding the social pillar, in addition to fostering a diverse and inclusive workplace and strengthening talent development and retention, the Company is actively involved in philanthropic projects. These include community medical donations, support for primary and secondary school sports events, and STEAM talent cultivation for children in orphanages, all aimed at creating a positive social impact.

In terms of governance, the Company has introduced the TCFD framework into its sustainability report for the first time. This allows for the identification and disclosure of climate-related risks and opportunities, thereby strengthening risk management and enhancing information transparency and stakeholder trust.

The Company integrates ESG principles into its operational decision-making to build a highly efficient, low-carbon, and resilient operational structure, driving long-term sustainable corporate development.

II. 2026 Business Guidelines and Strategies

1. 2026 Business Guidelines

Upholding a philosophy of steady management, the Company continues to enhance product differentiation, iteration speed, and system integration capabilities. By expanding into high-value-added markets, the Company optimizes its product portfolio and customer base, simultaneously improving market share and revenue quality.

In terms of operational management, the Company focuses on optimizing cost and expense structures, streamlining inventory management, promoting talent development systems, and strengthening supply chain synergy to enhance organizational efficiency and resilience. Furthermore, the Company integrates environmental protection, social responsibility, and robust governance into its core strategies to build a stable and sustainable operation.

2. Production and Marketing Strategies

In response to the rapid evolution of OLED panel technology, the Company has led the industry by launching 22nm process products for flagship and high-end smartphones. Furthermore, the Company was the first to introduce a new 28nm RAM-less platform, which has successfully captured market opportunities and received high acclaim. To align with industry trends, the Company is also developing OLED TDDI products to strengthen its technological competitiveness and market presence. Regarding LCD products, the Company is deploying TDDI solutions integrated with sensors to expand into niche markets beyond smartphone applications. Additionally, to address the trend toward high-resolution and large-sized tablets, the Company has launched related TDDI products to meet the entertainment demands of next-generation tablets.

As the penetration rate of OLED panels in IT equipment continues to rise, the Company's new OLED DDI products for laptops, paired with existing high-end, high-refresh-rate LCD products, provide a comprehensive portfolio for premium laptop applications. The Company's laptop touch products have been adopted by the world's top five laptop brands, maintaining steady shipping momentum. In the TCON business, the Company has obtained technology licenses through acquisitions and completed team integration, enabling us to offer integrated solutions in combination with our driver IC and touch products. Future efforts will focus on the commercialization of OLED TCONs and the collaborative design of TCONs and DDIs to meet the performance, power consumption, and system integration requirements of mainstream high-end displays.

The Company offers comprehensive industrial touch IC and integrated TDDI solutions for diverse application scenarios. It will also launch a highly integrated SoC with active pen functionality to expand touch-related business opportunities in high-end video conferencing systems, smart educational blackboards, and learning devices with integrated active pens. In response to the growing number and size of screens in automotive smart cockpits, the Company's new bridge products have entered mass production alongside TDDI solutions. Additionally, the Company has introduced cost-effective LCD DDI schemes to enhance the completeness of cockpit applications and increase its market share in the automotive sector.

III. Future strategies, and impact by external competition, regulatory and macroeconomic environment

Looking ahead, the semiconductor industry continues to face macro-environmental challenges, including geopolitical risks, uncertainties in tariff policies, and the impact of rising memory prices on end-market demand. Despite these factors, the Company remains optimistic about the long-term technological upgrades and demand growth driven by Edge AI applications. Furthermore, the mass production of G8.6 generation panel lines is expected to accelerate OLED penetration, presenting significant business opportunities. Consequently, the Company is actively positioning itself in advanced display and touch technologies while deepening collaborations with key customers and ecosystem partners to expand its product applications and market footprint. Simultaneously, the Company utilizes lean resource allocation, flexible supply chain positioning, and a prudent investment strategy to navigate market volatility and uncertainty. By continuously promoting corporate governance and sustainable operations, the Company remains committed to creating stable, long-term interest and value for the shareholders.

Wayne Liang, Chairman

Bruce Chen,General Manager

Eric Lin, Chief Accounting Officer

ITH Corporation

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and Earnings Distribution Proposal, among which the Financial Statements have been audited by PwC Taiwan retained by the Company, and an audit report relating thereto has been issued. We have reviewed the above Business Report, Financial Statements, and the Earnings Distribution Proposal, to which we have found no misstatement, and we hereby issue a review report as presented above in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please proceed with the review.

Audit Committee Convener: Ted Lee

February 25, 2026

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR 25000397

To the Board of Directors and Shareholders of ITH Corporation

Opinion

We have audited the accompanying consolidated balance sheets of ITH Corporation and subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 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, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial statement Auditing and Attestation Engagements by Certified Public Accountants and 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 Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Key audit matter - Evaluation of inventories

Description

Refer to Note 4(14) of the consolidated financial statements for inventory evaluation policies, Note 5(2) for uncertainty of accounting estimates and assumption of inventory evaluation and Note 6(6) for details of allowance for inventory valuation losses.

As of December 31, 2025, the Group recognised net amount of inventories amounting to NT$3,968,129 thousand, which is significant to the consolidated financial statements. Since the Group operates in an environment characterised by rapidly changing technology, the evaluation of inventories is easily affected by market demand and price fluctuations. The Group's policies of inventory evaluation is to assess potential losses of each kind of inventory based on sales performance and obsolescence of inventories. As the assessment involved management's subjective judgement, we considered the evaluation of inventories as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

1. Obtained an understanding of accounting policies on the provision of allowance for inventory valuation losses and assessed the reasonableness.
2. Validated the accuracy of inventory aging report, as well as sampled and confirmed the consistency of quantities and amounts with detailed inventory listing, verified dates of movements with supporting documents and ensured the proper categorisation of inventory aging report.
3. Evaluation and confirmed the reasonableness of net realisable value for inventories through validating respective supporting documents.

Key audit matter - Merger and acquisition transactions

<u>Description</u>

Refer to Note 4(30) of the consolidated financial statements for a description of accounting policy on business combinations and Note 6(34) for details of business combinations.

For the year ended December 31, 2025, the Group acquired operating assets and technology authorisation in relation to single-chip Timing Controller for NT$4,980,750 thousand. The purchase price allocation was completed in the second quarter of 2025. Given that the amounts of business combination are significant and involve the fair value measurement, we consider the business combination a key audit matter.

<u>How our audit addressed the matter</u>

We performed the following audit procedures in respect of the above key audit matter:

1. Assessed the reasonableness of management's recognition and measurement of the fair value of the identifiable net assets acquired in this business combination, including consideration of evidence such as the purchase price allocation report issued by independent valuation experts.
2. Consulted our internal valuation specialists to evaluate the key assumptions in the external expert's report obtained by management and the reasonableness of the fair value measurements, including the valuation methods, discount rates, as well as the reasonableness of the calculations of intangible assets and goodwill.

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, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed 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, 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 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 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 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. 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 of the current period 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.

Liu, Chien-Yu	Cheng, Ya-Huei

For and on behalf of PricewaterhouseCoopers, Taiwan

February 25, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors’ report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

ITH CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 1,917,603	8	$ 7,072,138	26
1110	Current financial assets at fair value through profit or loss	6(2)	1,243	-	-	-
1136	Current financial assets at amortised cost - current	6(4)	764,320	3	716,480	3
1170	Accounts receivable, net	6(5)	3,022,035	12	3,374,628	12
1200	Other receivables		83,898	-	81,971	-
1220	Current income tax assets	6(32)	231,301	1	229,182	1
130X	Inventories, net	6(6)	3,968,129	15	3,259,712	12
1410	Prepayments	6(7)	530,357	2	518,371	2
1470	Other current assets	6(8)	896,697	4	974,132	4
11XX	**Total current Assets**		11,415,583	45	16,226,614	60
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	47,175	-	38,427	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	79,864	-	100,435	-
1600	Property, plant and equipment	6(9)	771,795	3	816,979	3
1755	Right-of-use assets	6(10)	83,138	-	83,345	-
1780	Intangible assets	6(12)	4,873,305	19	155,857	1
1840	Deferred income tax assets	6(32)	174,699	1	335,148	1
1920	Guarantee deposits paid	6(7)	8,006,604	31	9,327,735	34
1990	Other non-current assets	6(13)	165,974	1	144,300	1
15XX	**Total non-current assets**		14,202,554	55	11,002,226	40
1XXX	**Total assets**		$ 25,618,137	100	$ 27,228,840	100

(Continued)

ITH CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(14)	$ 300,000	1	$ -	-
2120	Financial liabilities at fair value through profit or loss - current	6(15)	-	-	5,573	-
2130	Contract liabilities - current	6(25)	209,840	1	229,341	1
2170	Accounts payable		856,685	3	1,194,862	4
2200	Other payables	6(16)	2,747,625	11	3,431,339	13
2230	Current income tax liabilities	6(32)	253,736	1	192,261	1
2250	Provisions liabilities - current	6(20)	9,352	-	970,084	3
2280	Lease liabilities - current		35,014	-	57,426	-
2399	Other current liabilities	6(17)	526,017	2	735,316	3
21XX	**Total current Liabilities**		4,938,269	19	6,816,202	25
	Non-current liabilities					
2570	Deferred income tax liabilities	6(32)	522,623	2	447,314	2
2580	Lease liabilities - non-current		47,351	-	25,218	-
2645	Guarantee deposits received	6(17)	71,349	1	318,513	1
2670	Other non-current liabilities	6(18)	25,191	-	21,697	-
25XX	**Total non-current liabilities**		666,514	3	812,742	3
2XXX	**Total Liabilities**		5,604,783	22	7,628,944	28
	Equity					
	Share capital	6(21)				
3110	Common share		4,923,966	19	4,923,966	18
	Capital surplus	6(22)				
3200	Capital surplus		5,469,650	21	5,469,650	20
	Retained earnings	6(23)				
3310	Legal reserve		225,181	1	-	-
3350	Undistributed earnings		9,373,713	37	9,207,251	34
	Other equity interest	6(24)				
3400	Other equity interest		20,844	-	(971)	-
3XXX	**Total equity**		20,013,354	78	19,599,896	72
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the reporting period	11				
3X2X	**Total liabilities and equity**		$ 25,618,137	100	$ 27,228,840	100

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

ITH CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

	Items	Notes	2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
4000	Operating revenue	6(25)	$ 19,085,070	100	$ 22,461,565	100
5000	Operating costs	6(6)	(13,904,154)	(73)	(16,437,777)	(73)
5900	Gross profit		5,180,916	27	6,023,788	27
	Operating expenses	6(30)(31)				
6100	Selling expenses		(1,114,803)	(6)	(919,220)	(4)
6200	General and administrative expenses		(331,104)	(2)	(386,670)	(2)
6300	Research and development expenses		(2,026,732)	(10)	(2,526,041)	(11)
6450	Expected credit (losses) gains	12(2)	(222)	-	5,559	-
6000	Total operating expenses		(3,472,861)	(18)	(3,826,372)	(17)
6900	Net operating income		1,708,055	9	2,197,416	10
	Non-operating income and expenses					
7100	Interest income	6(26)	132,373	1	223,618	1
7010	Other income	6(27)	74,047	-	66,686	-
7020	Other gains and losses	6(28)	(45,343)	-	891,592	4
7050	Finance costs	6(29)	(8,908)	-	(10,547)	-
7000	Total non-operating income and expenses		152,169	1	1,171,349	5
7900	**Profit before tax, net**		1,860,224	10	3,368,765	15
7950	Income tax expense	6(32)	(495,937)	(3)	(1,119,476)	(5)
8200	**Net income for the year**		$ 1,364,287	7	$ 2,249,289	10
	Other comprehensive income (losses), net					
	Components of other comprehensive income (losses) that will not be reclassified to profit or loss					
8311	Gains (losses) on remeasurements of defined benefit plans	6(18)	($ 2,560)	-	$ 3,148	-
8316	Unrealised gains from investments in equity instruments measured at fair value through other comprehensive income	6(3)(24)	978	-	7,083	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(18)(32)	512	-	(630)	-
8310	Total other comprehensive income (losses) that will not be reclassified to profit or loss, net of tax		(1,070)	-	9,601	-
	Components of other comprehensive income (losses) that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	6(24)	4,889	-	53,566	-
8300	**Other comprehensive income, net**		$ 3,819	-	$ 63,167	-
8500	**Total comprehensive income for the year**		$ 1,368,106	7	$ 2,312,456	10
	Net income, attributable to:					
8610	Equity holder of parent company		$ 1,364,287	7	$ 2,249,289	10
	Comprehensive income attributable to:					
8710	Equity holder of parent company		$ 1,368,106	7	$ 2,312,456	10
	Earnings per share (in dollars)	6(33)				
9750	Basic earnings per share		$	2.87	$	5.61
9850	Diluted earnings per share		$	2.86	$	5.51

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

ITH CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent							
				Retained Earnings		Other equity interest			
	Notes	Common shares	Capital surplus	Legal reserve	Undistributed earnings	Financial statements translation differences of foreign operations	Unrealised income (losses) from financial assets measured at fair value through other comprehensive income	Other equity, others	Total equity
Year ended December 31, 2024									
Balance at January 1, 2024		$ 4,523,966	$ 3,718,417	$ -	$ 7,444,032	($ 19,406)	($ 7,958)	($ 108,251)	$ 15,550,800
Net income for the year		-	-	-	2,249,289	-	-	-	2,249,289
Other comprehensive income for the year	6(24)	-	-	-	2,518	53,566	7,083	-	63,167
Total comprehensive income		-	-	-	2,251,807	53,566	7,083	-	2,312,456
Distribution of 2023 earnings:	6(23)								
Cash dividends		-	-	-	(488,588)	-	-	-	(488,588)
Proceeds from issuance of share captial		400,000	1,713,940	-	-	-	-	-	2,113,940
Adjustment of employee restricted stocks	6(24)	-	27,520	-	-	-	-	(27,520)	-
Compensation costs of employee restricted stocks	6(24)	-	-	-	-	-	-	101,515	101,515
Compensation costs of employee stock options		-	9,773	-	-	-	-	-	9,773
Balance at December 31, 2024		$ 4,923,966	$ 5,469,650	$ -	$ 9,207,251	$ 34,160	($ 875)	($ 34,256)	$ 19,599,896
Year ended December 31, 2025									
Balance at January 1, 2025		$ 4,923,966	$ 5,469,650	$ -	$ 9,207,251	$ 34,160	($ 875)	($ 34,256)	$ 19,599,896
Net income for the year		-	-	-	1,364,287	-	-	-	1,364,287
Other comprehensive income for the year	6(24)	-	-	-	(2,048)	4,889	978	-	3,819
Total comprehensive income		-	-	-	1,362,239	4,889	978	-	1,368,106
Distribution of 2024 earnings:	6(23)								
Legal reserve appropriated		-	-	225,181	(225,181)	-	-	-	-
Cash dividends		-	-	-	(984,793)	-	-	-	(984,793)
Compensation costs of employee restricted stocks	6(24)	-	-	-	-	-	-	30,145	30,145
Disposal of equity investments measured at fair value through other comprehensive income		-	-	-	14,197	-	(14,197)	-	-
Balance at December 31, 2025		$ 4,923,966	$ 5,469,650	$ 225,181	$ 9,373,713	$ 39,049	($ 14,094)	($ 4,111)	$ 20,013,354

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

ITH CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 1,860,224	$ 3,368,765
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(9)(10)(30)	223,836	205,068
Amortization	6(12)(30)	285,423	127,087
Gain on reversal of capacity guarantee	6(6)(20)	(960,732)	(1,045,110)
Losses on financial assets and liabilities at fair value through profit or loss	6(2)(15)	(8,661)	5,357
Expected credit losses (gains)	12(2)	222	(5,559)
Interest expense	6(29)	8,908	10,547
Interest income	6(26)	(132,373)	(223,618)
Dividend income	6(27)	-	(2,000)
Compensation cost of share-based payment	6(19)	30,145	121,196
Losses on disposals of property, plant and equipment	6(28)	26	-
Property, plan and equipment transferred to expenses		524	-
Unrealised exchange losses(gains)		457,624	(76,311)
Gains arising from lease modification	6(10)(27)	(24)	(119)
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable		352,371	330,590
Other receivables		(8,845)	4,931
Inventories		(253,803)	1,126,031
Prepayments to suppliers		(2,565)	3,869
Prepayments		(153,721)	(4,978)
Other current assets		(6,655)	13,815
Changes in operating liabilities			
Contract liabilities - current		(19,501)	(126,528)
Accounts payable		(338,177)	92,067
Other payables		(662,548)	(516,382)
Other current liabilities		570	(4,672)
Net defined benefit liabilities		934	808
Cash inflow generated from operations		673,202	3,404,854
Interest received		139,291	213,096
Interest paid		(8,899)	(11,093)
Income taxes paid		(554,230)	(307,739)
Net cash flows from operating activities		249,364	3,299,118

(Continued)

ITH CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss	6(2)	($ 17,990)	($ 28,713)
Proceeds from disposal of financial assets at fair value through profit or loss	12(3)	11,087	50,000
Proceeds from disposal of financial assets at fair value through other comprehensive income	12(3)	21,549	-
Acquisition of financial assets at amortised cost	6(4)	(173,148)	(1,050,310)
Proceeds from disposal of financial assets at amortised cost		129,510	333,830
Dividends received		-	2,000
Decrease in lease receivables		-	136,514
Acquisition of property, plant and equipment	6(35)	(147,072)	(176,442)
Acquisition of intangible assets	6(35)	(128,644)	(123,372)
Acquisition of business	6(34)	(4,980,750)	-
Increase in guarantee deposits paid		(95,559)	(453,014)
Decrease in guarantee deposits paid		1,108,062	759,063
Net cash flows used in investing activities		(4,272,955)	(550,444)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(36)	2,764,167	1,266,020
Decrease in short-term borrowings	6(36)	(2,464,167)	(2,166,020)
Increase in guarantee deposits	6(36)	2,200	2,380
Decrease in guarantee deposits		(379,724)	(554,929)
Rapayments of principal portion lease liabilities	6(36)	(69,256)	(69,416)
Proceeds from issuance of share captial	6(21)(22)	-	2,113,940
Cash dividends paid	6(23)	(984,793)	(488,588)
Net cash flows (used in) from financing activities		(1,131,573)	103,387
Effect of change rate		629	45,155
Net (decrease) increase in cash and cash equivalents		(5,154,535)	2,897,216
Cash and cash equivalents at beginning of year	6(1)	7,072,138	4,174,922
Cash and cash equivalents at end of year	6(1)	$ 1,917,603	$ 7,072,138

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

Attachment 4

ITH Corporation
Earnings Distribution Table
For the fiscal year ended December 31, 2025

Unit: NT$

Unappropriated earnings at the beginning of the period	7,997,277,735
Plus (less):	
Net income after tax for fiscal year 2025	1,364,286,719
Remeasurement of defined benefit plans (2025)	(2,047,885)
Realized gains on financial assets measured at fair value through other comprehensive income	14,197,637
Appropriation of 10% for legal reserve	(137,643,647)
Distributable earnings of the current year	9,236,070,559
Distribution item:	
Cash dividends (NT$1 per share)	(492,396,565)
Undistributed earnings at the end of the period	8,743,673,994

Note: As of December 31, 2025, the total number of outstanding shares issued is 492,396,565 shares, which is used as the calculation basis for the current distribution. Accordingly, NT$1 can be distributed per share. However, the actual distribution amount will be handled in accordance with the following explanation.

Explanation:

1. After the present earnings distribution proposal is approved through the resolution of the shareholders' meeting, the Chairman is authorized to specify the ex-dividend date, issuance date and other relevant matters.
2. For the present earnings distribution, prior to the ex-dividend date, in case where the Company repurchases the Company's shares or transfers treasury shares, or performs conversion of convertible corporate bonds, exercise of employee share subscription warrants and issuance of new shares, etc., causing changes to the shareholders' dividend distribution ratio and such that adjustment is necessary, proposal is to be submitted to the shareholders' meeting for authorizing the Chairman to handle such matters with full discretion.
3. The cash dividends are calculated and truncated to the nearest NT$1. Fractions that do not amount to a full NT$1 are summed and recognized as other income of the Company.

Chairman: Wayne Liang   General Manager: Bruce Chen   Chief Accounting Officer: Eric Lin

Attachment 5

ITH Corporation

Comparison Chart for Amendment to the Articles of Incorporation

Article After Amendment	Original Article	Explanation
Cover Page		
THE COMPANIES ACT (As Revised) OF THE CAYMAN ISLANDS COMPANY LIMITED BY SHARES AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION OF ITH Corporation Incorporated in the Cayman Islands on January 10, 2019 （as adopted by a Special Resolution dated, 18 June 2026 and effective immediately upon passing of the Special Resolution）	THE COMPANIES ACT (As Revised) OF THE CAYMAN ISLANDS COMPANY LIMITED BY SHARES AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION OF ITH Corporation Incorporated in the Cayman Islands on January 10, 2019 （as adopted by a Special Resolution dated, 10 June 2025 and effective immediately upon passing of the Special Resolution）	Update the date on which the amendments to the Articles of Incorporation were approved by a special resolution of the shareholders' meeting.
Articles of Incorporation and Memorandum		
THE COMPANIES ACT (As Revised) OF THE CAYMAN ISLANDS COMPANY LIMITED BY SHARES THE COMPANIES ACT (As Revised) OF THE CAYMAN ISLANDS COMPANY LIMITED BY SHARES OF ITH Corporation (as adopted by a Special Resolution dated, 18 June 2026 and effective immediately upon passing of the Special Resolution)	THE COMPANIES ACT (As Revised) OF THE CAYMAN ISLANDS COMPANY LIMITED BY SHARES THE COMPANIES ACT (As Revised) OF THE CAYMAN ISLANDS COMPANY LIMITED BY SHARES OF ITH Corporation (as adopted by a Special Resolution dated, 10 June 2025 and effective immediately upon passing of the Special Resolution)	Update the date on which the amendments to the Articles of Incorporation were approved by a special resolution of the shareholders' meeting.

Article After Amendment	Original Article	Explanation
Articles of Association		
THE COMPANIES ACT (As Revised) OF THE CAYMAN ISLANDS COMPANY LIMITED BY SHARES AMENDED AND RESTATED ARTICLES OF ASSOCIATION OF ITH Corporation (as adopted by a Special Resolution dated, 18 June 2026 and effective immediately upon passing of the Special Resolution)	THE COMPANIES ACT (As Revised) OF THE CAYMAN ISLANDS COMPANY LIMITED BY SHARES AMENDED AND RESTATED ARTICLES OF ASSOCIATION OF ITH Corporation (as adopted by a Special Resolution dated, 10 June 2025 and effective immediately upon passing of the Special Resolution)	Update the date on which the amendments to the Articles of Incorporation were approved by a special resolution of the shareholders' meeting.
17.3 After the Company has acquired public company status, the Company shall, at least thirty days prior to any annual general meeting, or at least fifteen days prior to any extraordinary general meeting (as the case may be), make public announcement of the notice of such general meeting, instrument of proxy, the businesses and their explanatory materials of any sanction, discussion, election or removal of Directors, **as well as the meeting handbook of relevant general meeting and other meeting materials prepared by the Company in accordance with the Applicable Public Company Rules,** and transform such information into electronic format and transmitted the same to the Market Observation Post System in accordance with the Applicable Public Company Rules. If the voting power in any general meeting will be exercised by way of a	17.3 After the Company has acquired public company status, the Company shall, at least thirty days prior to any annual general meeting, or at least fifteen days prior to any extraordinary general meeting (as the case may be), make public announcement of the notice of such general meeting, instrument of proxy, the businesses and their explanatory materials of any sanction, discussion, election or removal of Directors and transform such information into electronic format and transmitted the same to the Market Observation Post System in accordance with the Applicable Public Company Rules. If the voting power in any general meeting will be exercised by way of a written ballot, the written ballot and the aforementioned information of such general meeting shall together be delivered to each Member. **The Directors shall prepare a meeting**	The amendments have been made in accordance with the "Checklist for the Protection of Shareholders' Rights in the Jurisdiction of Incorporation of Foreign Issuers" announced by the Taiwan Stock Exchange in February 2026 (the "Shareholders' Rights Protection Checklist").

Article After Amendment	Original Article	Explanation
written ballot, the written ballot and the aforementioned information of such general meeting shall together be delivered to each Member.	**handbook of relevant general meeting and supplemental materials in accordance with the Applicable Public Company Rules at least twenty-one days prior to any general meeting (or at least fifteen days prior to any extraordinary general meeting), send to or make it available for the Members and transmitted the same to the Market Observation Post System. If the Company has more than New Taiwan Dollars 2,000,000,000 paid-in capital at the end of the accounting period, or the aggregate shareholding percentages of the foreign investors and the PRC investors reaches 30% according to the Register of Members on the date of the annual general meeting held in the most recent accounting period, the Company shall complete the transmission of the aforementioned electronic files at least thirty days prior to any annual general meeting.**	
17.6 The board of Directors shall keep the Memorandum and Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the office of the Company's registrar (if applicable) and the Company's securities agent located in Taiwan. The Members may request, from time to time, by submitting document(s) evidencing his interests involved and indicating the designated scope of the inspection, access to inspect, review or	17.6 The board of Directors shall keep the Memorandum and Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the office of the Company's registrar (if applicable) and the Company's securities agent located in Taiwan. The Members may request, from time to time, by submitting document(s) evidencing his interests involved and indicating the designated scope of the inspection, access to inspect, review or	To align with the Shareholders' Rights Protection Checklist, only the English version of the Articles has been amended to ensure consistency with the Shareholders' Rights Protection Checklist.

Article After Amendment	Original Article	Explanation
make handwritten or mechanical copies of the foregoing documents, and the Company shall request its securities agent to provide the foregoing documents. **The board of Directors or any authorized person(s) other than the board of Directors who has called the general** meeting in accordance with the Statute, the Articles or the Applicable Public Company Rules may request the Company or the securities agent to provide the Register of Members. Upon the request, the Company shall (and shall order the Company's stock affairs agent to) provide the Register of Members.	make handwritten or mechanical copies of the foregoing documents, and the Company shall request its securities agent to provide the foregoing documents. **If a general meeting is called by the board of Directors or any authorized person(s) other than the board of Directors or the person(s) who has called the** meeting in accordance with the Statute, the Articles or the Applicable Public Company Rules may request the Company or the securities agent to provide the Register of Members. Upon the request, the Company shall (and shall order the Company's stock affairs agent to) provide the Register of Members.	
34.10 Subject to the Statute, the Company may distribute to the Members, in the form of cash, all or a portion of its dividends and bonuses, Legal Reserve and/or capital reserve derived from issuance of new shares at a premium or from endowments received by the Company, **upon a resolution adopted at a meeting of the Board of Directors attended by a least two-thirds of the Directors and approved** by a majority of the Directors present, and shall subsequently report such distribution to a shareholders' meeting	34.10 Subject to the Statute, the Company may distribute to the Members, in the form of cash, all or a portion of its dividends and bonuses, Legal Reserve and/or capital reserve derived from issuance of new shares at a premium or from endowments received by the Company by a majority of the Directors at a meeting, and shall subsequently report such distribution to a shareholders' meeting.	The amendments have been made in accordance with Article 240, Paragraph 5 of the Company Act of the Republic of China.

ITH Corporation
Comparison Table of
Rules and Procedures of Shareholders' Meeting

Article After Amendment	Original Article	Explanation
Article 3 This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before <u>30</u> days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any	Article 3 This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before <u>21</u> days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. <u>If, however, this Corporation has the paid-in capital of NT$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of</u>	This amendment is made in accordance with the competent authority's " Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as revised in Article 3 thereof.

ITH Corporation
Comparison Table of
Rules and Procedures of Shareholders' Meeting

Article After Amendment	Original Article	Explanation
time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.	<u>shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting.</u> In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.	
Article 13 (Paragraphs 1 through 6 omitted) The vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that the vote monitoring personnel shall be shareholders of this Corporation. **<u>Where a shareholders meeting includes an election of directors and the number of candidates exceeds the number of positions to be filled, a proposal to dismiss directors, or any proposal as prescribed under Article 185 or Article 316 of the Company Act of</u>**	Article 13 (Paragraphs 1 through 6 omitted) The vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that the vote monitoring personnel shall be shareholders of this Corporation. (The rest omitted)	This amendment is made in accordance with the competent authority's " Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as revised in Article 13 thereof.

ITH Corporation

Comparison Table of

Rules and Procedures of Shareholders' Meeting

Article After Amendment	Original Article	Explanation
<u>the Republic of China, Articles 18, 27, 29, or 35 of the Business Mergers and Acquisitions Act, or subparagraph 1, paragraph 2 of Article 24 or subparagraph 1, paragraph 2 of Article 26 of the Financial Holding Company Act, it is advisable that the chair appoint a lawyer, certified public accountant, or notary public to serve as a vote monitor.</u> **<u>A person appointed by the chair pursuant to the preceding paragraph shall not be a person responsible for matters relating to the voting procedures, nor shall such person be a director, managerial officer, or employee of this Corporation or any affiliated enterprise.</u>** **<u>The vote monitors shall supervise the voting and vote-counting process and sign the statistical statement of election results.</u>** **<u>Where vote monitors are appointed pursuant to paragraph 8, the minutes of the shareholders meeting shall specify the names and titles of the vote monitors.</u>** (The following paragraphs shall be renumbered accordingly.)		

ITH Corporation

Comparison Table of

Rules and Procedures of Shareholders' Meeting

Article After Amendment	Original Article	Explanation
Article 23 These Rules shall take effect upon approval by the shareholders' meeting, and any amendments shall follow the same procedure. These Rules were established on December 29,2023. **The first amendment was made on June 18, 2026.**	Article 23 These Rules shall take effect upon approval by the shareholders' meeting, and any amendments shall follow the same procedure. These Rules were established on December 29,2023.	Added the date of amendment.

Attachment 7

ITH Corporation
Procedures for Acquisition or Disposal of Assets
Comparison Table of Amended Provisions

Article After Amendment	Original Article	Explanation
Article 9 Procedures for Acquisition or Disposal of Real Property, Equipment, or Right-of-use Assets: 1. Evaluation and Operating Procedures: The acquisition or disposal of property, equipment, or right-of-use assets thereof shall be handled in accordance with these Procedures and relevant regulations. 2. Procedures for Determining Transaction Conditions and Authorization Limits: (1) Acquisition or disposal of real property: The transaction conditions and price shall be determined with reference to the publicly announced current value, appraised value, and actual transaction prices of neighboring real property. An analysis report shall be submitted to the Chairman. If the amount is NT$100 million or less, it shall be approved by the Chairman; if the amount exceeds NT$100 million, it shall be submitted to the Board of Directors for approval before execution. (2) Acquisition or disposal of equipment: Shall be conducted through price inquiry, price comparison, price negotiation, or bidding. <u>If the amount is NT $50</u>	Article 9 Procedures for Acquisition or Disposal of Real Property, Equipment, or Right-of-use Assets: 1. Evaluation and Operating Procedures: The acquisition or disposal of property, equipment, or right-of-use assets thereof shall be handled in accordance with these Procedures and relevant regulations. 2. Procedures for Determining Transaction Conditions and Authorization Limits: (1) Acquisition or disposal of real property: The transaction conditions and price shall be determined with reference to the publicly announced current value, appraised value, and actual transaction prices of neighboring real property. An analysis report shall be submitted to the Chairman. If the amount is NT$100 million or less, it shall be approved by the Chairman; if the amount exceeds NT$100 million, it shall be submitted to the Board of Directors for approval before execution. (2) Acquisition or disposal of equipment: Shall be conducted through price inquiry, price comparison, price negotiation, or bidding. If the amount is NT$100	Amended in accordance with the Company's Delegation of Authority Table regarding the approval limits authorized to the General Manager and the Chairman.

ITH Corporation
Procedures for Acquisition or Disposal of Assets
Comparison Table of Amended Provisions

Article After Amendment	Original Article	Explanation
million or less, it shall be submitted to the General Manager for approval; for amounts exceeding NT$ 50 million and up to NT $100 million (inclusive), it shall be submitted to the Chairman for approval; for amounts exceeding NT$ 100 million, it shall further be submitted to the Board of Directors for approval before execution. ~~If the amount is NT$100 million or less, it shall be approved by the Chairman; if the amount exceeds NT$100 million, it shall be submitted to the Board of Directors for approval after the Chairman's review.~~ (3) Acquisition or disposal of right-of-use assets of real property or equipment: If the amount is NT$50 million or less, it shall be submitted to the General Manager for approval; for amounts exceeding NT$50 million and up to NT$100 million (inclusive), it shall be submitted to the Chairman for approval; for amounts exceeding NT$100 million, the transaction terms and price shall be determined with reference to the current announced land value, the appraised value, or the actual transaction prices of neighboring real property, and an analysis report shall be prepared and	million or less, it shall be approved by the Chairman; if the amount exceeds NT$100 million, it shall be submitted to the Board of Directors for approval after the Chairman's review. (3) Acquisition or disposal of right-of-use assets of real property or equipment: The transaction conditions and transaction price shall be determined with reference to the publicly announced current value, appraised value, and actual transaction prices of neighboring real property. An analysis report shall be submitted to the Chairman. If the amount is NT$100 million or less, it shall be approved by the Chairman; if the amount exceeds NT$100 million, it shall be submitted to the Board of Directors for approval before execution. (4) When the Company acquires or disposes of real property, equipment, or right-of-use assets thereof, the responsible departments shall conduct a review and evaluation, and execution shall follow the aforementioned authorization limits after obtaining approval. (5) When a subsidiary acquires or disposes of real property,	

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submitted to the Board of Directors for approval before execution. ~~The transaction conditions and transaction price shall be determined with reference to the publicly announced current value, appraised value, and actual transaction prices of neighboring real property. An analysis report shall be submitted to the Chairman. If the amount is NT$100 million or less, it shall be approved by the Chairman; if the amount exceeds NT$100 million, it shall be submitted to the Board of Directors for approval before execution.~~ (4) When the Company acquires or disposes of real property, equipment, or right-of-use assets thereof, the responsible departments shall conduct a review and evaluation, and execution shall follow the aforementioned authorization limits after obtaining approval. (5) When a subsidiary acquires or disposes of real property, equipment, or right-of-use assets thereof, the responsible departments shall conduct a review and evaluation, and execution shall follow the internal authorization limits after obtaining approval. 3. In acquiring or disposing of real	equipment, or right-of-use assets thereof, the responsible departments shall conduct a review and evaluation, and execution shall follow the internal authorization limits after obtaining approval. 3. In acquiring or disposing of real property, equipment, or right-of-use assets thereof, where the transaction amount reaches 20 percent of the Company's paid-in capital or NT$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report from a professional appraiser prior to the date of occurrence of the event and shall comply with the following provisions: (1) Where a limited price, specified price, or special price is used as the basis for the transaction price due to special reasons, the transaction shall be submitted to the Board of Directors for a resolution in advance; the same applies to any subsequent changes to the transaction conditions. (2) Where the transaction amount is NT$1 billion or more, appraisal	

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property, equipment, or right-of-use assets thereof, where the transaction amount reaches 20 percent of the Company's paid-in capital or NT$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report from a professional appraiser prior to the date of occurrence of the event and shall comply with the following provisions: (1) Where a limited price, specified price, or special price is used as the basis for the transaction price due to special reasons, the transaction shall be submitted to the Board of Directors for a resolution in advance; the same applies to any subsequent changes to the transaction conditions. (2) Where the transaction amount is NT$1 billion or more, appraisal reports from two or more professional appraisers shall be obtained. (3) Where any of the following circumstances applies to the professional appraiser's appraisal results, the Company shall engage a certified public accountant	reports from two or more professional appraisers shall be obtained. (3) Where any of the following circumstances applies to the professional appraiser's appraisal results, the Company shall engage a certified public accountant (CPA) to render a specific opinion on the reason for the discrepancy and the fairness of the transaction price, unless the appraisal results of the assets to be acquired are all higher than the transaction amount, or the appraisal results of the assets to be disposed of are all lower than the transaction amount: a. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount. b. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount. (4)No more than three months may elapse between the date of the appraisal report issued by a professional appraiser and the relevant contract date; provided that where the same publicly announced current value for the same period applies and no more	

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(CPA) to render a specific opinion on the reason for the discrepancy and the fairness of the transaction price, unless the appraisal results of the assets to be acquired are all higher than the transaction amount, or the appraisal results of the assets to be disposed of are all lower than the transaction amount: a. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount. b. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount. (4) No more than three months may elapse between the date of the appraisal report issued by a professional appraiser and the relevant contract date; provided that where the same publicly announced current value for the same period applies and no more than six months have elapsed, an opinion may instead be issued by the original professional appraiser. (5) For the Company's subsidiaries, the "paid-in capital" mentioned in this paragraph shall refer to the subsidiary's own paid-in capital. 4. The calculation of the transaction	than six months have elapsed, an opinion may instead be issued by the original professional appraiser. (5)For the Company's subsidiaries, the "paid-in capital" mentioned in this paragraph shall refer to the subsidiary's own paid-in capital. 4. The calculation of the transaction amounts shall be handled in accordance with Article 16, Paragraph 1, Item 8 hereof. "Within one year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained in accordance with these Procedures need not be counted.	

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amounts shall be handled in accordance with Article 16, Paragraph 1, Item 8 hereof. "Within one year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained in accordance with these Procedures need not be counted.		
Article 12 Procedures for Acquisition or Disposal of Intangible Assets, Right-of-use Assets Thereof, or Membership Certificates 1. Evaluation and Operating Procedures: The Company's acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates shall be handled in accordance with these Procedures and relevant regulations. 2. Procedures for Determining Transaction Conditions and Authorization Limits: (1) Acquisition or disposal of membership certificates: The transaction conditions and price shall be determined with reference to the fair market price. An analysis report shall be submitted to the Chairman. If the amount is NT$100 million or less, it shall be	Article 12 Procedures for Acquisition or Disposal of Intangible Assets, Right-of-use Assets Thereof, or Membership Certificates 1. Evaluation and Operating Procedures: The Company's acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates shall be handled in accordance with these Procedures and relevant regulations. 2. Procedures for Determining Transaction Conditions and Authorization Limits: (1) Acquisition or disposal of membership certificates: The transaction conditions and price shall be determined with reference to the fair market price. An analysis report shall be submitted to the Chairman. If the amount is NT$100 million or less,	

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approved by the Chairman; if the amount exceeds NT$100 million, it shall be submitted to the Board of Directors for approval before execution. (2) Acquisition or disposal of intangible assets: If the amount is NT$50 million or less, it shall be submitted to the General Manager for approval; for amounts exceeding NT$50 million and up to NT$100 million (inclusive), it shall be submitted to the Chairman for approval; for amounts exceeding NT$100 million, the transaction terms and price shall be determined by conducting an internal evaluation or with reference to the fair market value, and an analysis report shall be prepared and submitted to the Board of Directors for approval before execution. ~~The transaction conditions and price shall be determined with reference to an expert appraisal report or the fair market price. An analysis report shall be submitted to the Chairman. If the amount is NT$100 million or less, it shall be approved by the Chairman; if the amount exceeds NT$100 million, it shall be submitted to the Board of Directors for approval before execution.~~	it shall be approved by the Chairman; if the amount exceeds NT$100 million, it shall be submitted to the Board of Directors for approval before execution. (2) Acquisition or disposal of intangible assets: The transaction conditions and price shall be determined with reference to an expert appraisal report or the fair market price. An analysis report shall be submitted to the Chairman. If the amount is NT$100 million or less, it shall be approved by the Chairman; if the amount exceeds NT$100 million, it shall be submitted to the Board of Directors for approval before execution. (3) When acquiring or disposing of membership certificates or intangible assets, the relevant responsible departments and the finance and accounting department shall conduct a review and evaluation, and execution shall follow the aforementioned authorization limits after obtaining approval. (4) When a subsidiary acquires or disposes of membership certificates or intangible assets, its finance and accounting department shall conduct a review and	

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(3) When acquiring or disposing of membership certificates or intangible assets, the relevant responsible departments and the finance and accounting department shall conduct a review and evaluation, and execution shall follow the aforementioned authorization limits after obtaining approval. (4) When a subsidiary acquires or disposes of membership certificates or intangible assets, its finance and accounting department shall conduct a review and evaluation, and execution shall follow its internal authorization limits after obtaining approval. (5) Where the transaction amount of the acquisition or disposal of membership certificates or intangible assets reaches 20 percent of the Company's paid-in capital or NT$300 million or more, the Company, unless transacting with a government agency, shall engage a CPA to render an opinion on the reasonableness of the transaction price prior to the date of occurrence of the event. (6) The calculation of the transaction amounts shall be handled in accordance with Article 16, Paragraph 1, Item 8 hereof. "Within one year" as used herein	evaluation, and execution shall follow its internal authorization limits after obtaining approval. (5)Where the transaction amount of the acquisition or disposal of membership certificates or intangible assets reaches 20 percent of the Company's paid-in capital or NT$300 million or more, the Company, unless transacting with a government agency, shall engage a CPA to render an opinion on the reasonableness of the transaction price prior to the date of occurrence of the event. (6)The calculation of the transaction amounts shall be handled in accordance with Article 16, Paragraph 1, Item 8 hereof. "Within one year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained in accordance with these Procedures need not be counted. (7) For the Company's subsidiaries, "paid-in capital" shall refer to the subsidiary's own paid-in capital.	

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refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained in accordance with these Procedures need not be counted. (7) For the Company's subsidiaries, "paid-in capital" shall refer to the subsidiary's own paid-in capital.		

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Article 16 Information Disclosure and Procedures for Public Announcement and Reporting of Material Information ~~(This Article shall apply after the Company becomes a public company.)~~ 1. When acquiring or disposing of assets, the Company shall, in the prescribed format and based on the nature of the transaction, report the relevant information on the website designated by the FSC within two days counting inclusively from the date of occurrence of the event, provided that the transaction amount meets any of the following thresholds: (1) Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of total assets, or NT$300 million or more. (Excluding trading of domestic government bonds, bonds under	Article 16 Information Disclosure and Procedures for Public Announcement and Reporting of Material Information (This Article shall apply after the Company becomes a public company.) 1. When acquiring or disposing of assets, the Company shall, in the prescribed format and based on the nature of the transaction, report the relevant information on the website designated by the FSC within two days counting inclusively from the date of occurrence of the event, provided that the transaction amount meets any of the following thresholds: (1) Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of total assets, or NT$300 million or more. (Excluding trading of domestic government bonds, bonds under	1. The acquisition or disposal of equipment for business use is a necessary action for a company's normal operations. Considering the materiality of information disclosure, Sub-item 3 is added to Item 4 of Paragraph 1. For public companies with paid-in capital of NT$50 billion or more, the threshold for public disclosure of acquisitions or disposals of equipment for business use from/to non-related parties is raised to 5 percent or more of the company's paid-in capital. Concurrently, Sub-item 2 of Item 4, Paragraph 1 is amended: For public companies with paid-in capital of NT$10 billion or more but less than NT$50 billion, the disclosure threshold for such transactions with non-related parties is set at NT$1 billion. 2. To optimize the use of working capital and

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repurchase and resale agreements, or subscription/redemption of money market funds). (2) Merger, demerger, acquisition, or transfer of shares. (3) Losses from derivative transactions reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company. (4) Where equipment or right-of-use assets thereof held for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following thresholds: a. Where the Company's paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more. b. Where the Company's paid-in capital is NT$10 billion or more <u>but less than NT$50 billion</u>, the transaction amount reaches NT$1 billion or more. c. <u>Where the Company's paid-in capital is NT$50 billion or more, the transaction amount reaches 5 percent</u>	repurchase and resale agreements, or subscription/redemption of money market funds). (2) Merger, demerger, acquisition, or transfer of shares. (3) Losses from derivative transactions reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company. (4) Where equipment or right-of-use assets thereof held for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following thresholds: a. Where the Company's paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more. b. Where the Company's paid-in capital is NT$10 billion or more, the transaction amount reaches NT$1 billion or more. (5) Where the Company is engaged in the construction business and acquires or disposes of real property or right-of-use assets thereof held for	enhance cash yields through investments in fixed-income instruments, and considering that the current NT$300 million threshold may lead to frequent disclosures for large-scale enterprises, Item 7 is added to Paragraph 1 based on materiality considerations and the risk profile of the instruments. For public companies with paid-in capital of NT$50 billion or more, the threshold for trading government bonds, ordinary corporate bonds, or general financial bonds not involving equity (excluding subordinated bonds) on a stock exchange or at a securities business office—where such transactions do not fall under the provisos of Item 8 and the counterparty is not a

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<u>or more of its paid-in capital.</u> (5) Where the Company is engaged in the construction business and acquires or disposes of real property or right-of-use assets thereof held for construction use, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches NT$500 million or more. Among such transactions, where the Company's paid-in capital reaches NT$10 billion or more and it disposes of real property from a completed construction project it built itself, and the transaction counterparty is not a related party, the threshold shall be a transaction amount of NT$1 billion or more. (6) Where real property is acquired by way of engaging others to build on the Company's own land, engaging others to build on rented land, joint development and allocation of housing units, joint development and allocation of ownership percentages, or joint development and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the Company expects to	construction use, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches NT$500 million or more. Among such transactions, where the Company's paid-in capital reaches NT$10 billion or more and it disposes of real property from a completed construction project it built itself, and the transaction counterparty is not a related party, the threshold shall be a transaction amount of NT$1 billion or more. (6) Where real property is acquired by way of engaging others to build on the Company's own land, engaging others to build on rented land, joint development and allocation of housing units, joint development and allocation of ownership percentages, or joint development and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT$500 million or more. (7) Asset transactions other than those referred to in the preceding six items, or disposal of receivables by a	related party—is raised to 5 percent or more of the company's paid-in capital. 3. The original Item 7 of Paragraph 1 is re-numbered as Item 8, with minor textual refinements.

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invest in the transaction reaches NT$500 million or more. (7) Where the Company's paid-in capital is NT$50 billion or more, and the Company trades government bonds, ordinary corporate bonds, or general financial bonds not involving equity (excluding subordinated bonds) on a stock exchange or at a securities business office, which do not fall under the circumstances in any of the items of the proviso to Item 8, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches 5 percent or more of its paid-in capital. (8) Asset transactions other than those referred to in the preceding seven items, or disposal of receivables by a financial institution, or investment in the mainland China area, where the transaction amount reaches 20 percent or more of the Company's paid-in capital or NT$300 million or more; provided, this shall not apply to the following circumstances: a. Trading of domestic government bonds or foreign government bonds	financial institution, or investment in the mainland China area, where the transaction amount reaches 20 percent or more of the Company's paid-in capital or NT$300 million or more; provided, this shall not apply to the following circumstances: a. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of the Republic of China (Taiwan). b. Trading of securities on a stock exchange or at a securities business office by a professional investor, or subscription in the primary market of foreign government bonds, ordinary corporate bonds, or general financial bonds not involving equity (excluding subordinated bonds), or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange-traded notes (ETN), or securities acquired by a securities firm as required by its underwriting business or as a lead/recommending broker for an Emerging Stock company in accordance with the	

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with a credit rating not lower than the sovereign rating of the Republic of China (Taiwan). b. Trading of securities on a stock exchange or at a securities business office by a professional investor, or subscription in the primary market of foreign government bonds, ordinary corporate bonds, or general financial bonds not involving equity (excluding subordinated bonds), or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange-traded notes (ETN), or securities acquired by a securities firm as required by its underwriting business or as a lead/recommending broker for an Emerging Stock company in accordance with the regulations of the Taipei Exchange. c. Trading of bonds under repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. (9) The calculation of the transaction amounts shall be handled in the following manners. "Within one year"	regulations of the Taipei Exchange. c. Trading of bonds under repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. (9) The calculation of the transaction amounts shall be handled in the following manners. "Within one year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items already publicly disclosed in accordance with these Procedures need not be counted: a. The amount of each individual transaction. b. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same counterparty within one year. c. The cumulative transaction amount of acquisitions and disposals (accumulated separately for acquisitions and disposals) of real property or right-of-use assets thereof within the same development project within one year. d. The cumulative transaction	

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as used herein refers to the year preceding the date of occurrence of the current transaction. Items already publicly disclosed in accordance with these Procedures need not be counted: a. The amount of each individual transaction. b. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same counterparty within one year. c. The cumulative transaction amount of acquisitions and disposals (accumulated separately for acquisitions and disposals) of real property or right-of-use assets thereof within the same development project within one year. d. The cumulative transaction amount of acquisitions and disposals (accumulated separately for acquisitions and disposals) of the same security within one year. 2. Procedures for Public Announcement and Reporting (1) The Company shall report the relevant information on the website designated by the FSC.	amount of acquisitions and disposals (accumulated separately for acquisitions and disposals) of the same security within one year. 2. Procedures for Public Announcement and Reporting (1) The Company shall report the relevant information on the website designated by the FSC. (2) The Company shall, by the 10th day of each month, enter the information regarding derivative transactions of the Company and its subsidiaries that are not domestic public companies as of the end of the previous month into the information reporting website designated by the FSC in the prescribed format. (3) When any item required to be publicly disclosed contains any error or omission at the time of disclosure and is required to be corrected, the Company shall again publicly disclose and report the entire content within two days counting inclusively from the date of knowing such error or omission. (4) When acquiring or disposing of assets, the Company shall keep all	

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(2) The Company shall, by the 10th day of each month, enter the information regarding derivative transactions of the Company and its subsidiaries that are not domestic public companies as of the end of the previous month into the information reporting website designated by the FSC in the prescribed format. (3) When any item required to be publicly disclosed contains any error or omission at the time of disclosure and is required to be corrected, the Company shall again publicly disclose and report the entire content within two days counting inclusively from the date of knowing such error or omission. (4) When acquiring or disposing of assets, the Company shall keep all relevant contracts, minutes, log books, appraisal reports, and opinions of CPAs, attorneys, or securities underwriters at the Company's headquarters, where they shall be retained for at least five years except where otherwise provided by other laws. (5) After the Company has publicly	relevant contracts, minutes, log books, appraisal reports, and opinions of CPAs, attorneys, or securities underwriters at the Company's headquarters, where they shall be retained for at least five years except where otherwise provided by other laws. (5) After the Company has publicly disclosed and reported a transaction in accordance with this Article, should any of the following circumstances occur, the Company shall report the relevant information on the website designated by the FSC within two days counting inclusively from the date of occurrence of the event: a. Change, termination, or rescission of a contract signed in regard to the original transaction. b. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract. c. Change to the originally publicly disclosed and reported information.	

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disclosed and reported a transaction in accordance with this Article, should any of the following circumstances occur, the Company shall report the relevant information on the website designated by the FSC within two days counting inclusively from the date of occurrence of the event: a. Change, termination, or rescission of a contract signed in regard to the original transaction. b. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract. c. Change to the originally publicly disclosed and reported information.		
Article 18 The provisions in these Procedures regarding "10 percent of total assets" shall be calculated based on the total asset amount in the most recent parent-company-only financial report or individual financial report prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. In the case of a company whose shares	Article 18 The provisions in these Procedures regarding "10 percent of total assets" shall be calculated based on the total asset amount in the most recent parent-company-only financial report or individual financial report prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. In the case of a company whose shares	In alignment with the newly added public disclosure and reporting thresholds for public companies with paid-in capital of NT$50 billion under Article 16, Paragraph 1, Paragraph 2 is hereby amended to specify the calculation methods for the thresholds of '5 percent of paid-in capital' and 'paid-in capital of NT$50 billion' for

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have no par value or a par value other than NT$10, for the calculation of transaction amounts of "20 percent of paid-in capital" under these Procedures, "10 percent of equity attributable to owners of the parent" shall be substituted; for the calculation of transaction amounts of "5 percent of paid-in capital," "2.5 percent of equity attributable to owners of the parent" shall be substituted; ~~and~~ for the requirement of paid-in capital of NT$10 billion, "equity attributable to owners of the parent of NT$20 billion" shall be substituted; and for the requirement of paid-in capital of NT$50 billion, "equity attributable to owners of the parent of NT$100 billion" shall be substituted.	have no par value or a par value other than NT$10, for the calculation of transaction amounts of "20 percent of paid-in capital" under these Procedures, "10 percent of equity attributable to owners of the parent" shall be substituted; and for the requirement of paid-in capital of NT$10 billion, "equity attributable to owners of the parent of NT$20 billion" shall be substituted.	companies whose shares have no par value or a par value other than NT$10.
Article 20 These Procedures were adopted on November 15, 2023. The first amendment was made on June 18, 2026.	Article 20 These Procedures were adopted on November 15, 2023.	Added the date of amendment.

Attachment 8

ITH Corporation

List of Candidates for Directors (including Independent Directors)

(Proposed by the Board of Directors of the Company)

Title	Name	Number of shares held (Note)	Education and work experience	Current position
Director Candidates	Nelpus Investments Limited	42,023,057	Director of ITH Corporation	Director of ITH Corporation
	Milehigh Investments Holding Limited	24,378,395	Director of ITH Corporation	Director of ITH Corporation
	Banded Agate Limited	22,623,763	-	-
	Hsi-Liang Liu	0	Master of Business Administration, University of Michigan ASE Group - Vice President of Finance Citibank - Vice President of Unit Head	Legal representative of ITH Corporation TPK Holding Co., Ltd. Senior Vice Legal representative /President / Chief Strategy Officer Director of Casual Restaurants Inc. Independent Non-executive Director,of Pou Sheng International (Holdings) Limited Independent Director of Sino Horizon Holdings Limited Independent Director of Silergy Corp.
Independent Director Candidates	Ted Lee	0	Bachelor of Business Administration, National Taiwan University General manager of AzureWave Technologies, Inc. Vice President, VIA Technologies, Inc. Chairman of Vate Technology Co., Ltd. Chairman of Global Communication Technology Corp.	Chairman, HLJ Technology Co., Ltd. Independent Director of WinWay Technology Co., Ltd. Independent Director of Posiflex Technology, Inc. Chairman of Chi Yi Electronics Co., Ltd. Chairman of Liangjie Technology Co., Ltd. Legal representative of Brillify Tech GmBH
	Derek Tien	0	Master of Science in Computer and Systems Engineering, Rensselaer Polytechnic Institute Managing Director of GIC Private Limited Senior Manager of TSMC SVP of Merrill Lynch IBM Engineer	Independent Director of Alchip Technologies, Limited Silicon Road Pte Ltd Principal Director of CloudMosa, Inc.
	Peter Teng	0	B.S in Computer Science, University of Toronto, Canada Engineer of ATI Technologies Inc.	Vice President of Alchip Technologies, Limited

(Note) Shareholdings as of April 20, 2026, the book-closing date for the Annual Shareholders' Meeting.

Attachment 9

ITH Corporation

Main Content of Competing Business of Directors

Name (Note1)	Positions Held in Other Companies		
	Company Name	Principal Business	Title
Hsi-Liang Liu	TPK Holding Co., Ltd. and its subsidiaries (Stock Code: 3673) (Note 2)	R&D, manufacturing and sales of touch sensors, touch modules, touch panels, ITO glass and cover glass products; general investment business	Representative of Director; Chief Strategy Officer / Senior Vice President
	Casual Restaurants Inc. (Stock Code:7789)	Food and beverage services	Director
	Pou Sheng International (Holdings) Limited	Retail of sporting goods and brand distribution agency	Independent Non-executive Director
	Sino Horizon Holdings Limited (Stock Code:2923)	Real estate development, leasing and sales, property management and related services	Independent Director
	Silergy Corp. (Stock Code:6415)	R&D, design and sales of power management ICs	Independent Director
Ted Lee	HLJ Technology Co., Ltd.	R&D, manufacturing and sales of VCSEL-related products	Chairman
	WinWay Technology Co., Ltd. (Stock Code:6515)	Semiconductor test interface solutions, pogo pins, probe cards, thermal modules	Independent Director
	Posiflex Technology, Inc. (Stock Code:8114)	POS systems, peripheral equipment and integrated information system solutions	Independent Director
Derek Tien	Alchip Technologies, Limited (Stock Code: 3661)	R&D, design, manufacturing and sales of: (1) ASIC; (2) SoC	Independent Director
	Silicon Road Pte Ltd	MANAGEMENT CONSULTANCY SERVICES	Principal
	CloudMosa, Inc.	Information software services	Director
Peter Teng	Alchip Technologies, Limited (Stock Code: 3661)	R&D, design, manufacturing and sales of: (1) ASIC; (2) SoC	Vice President

(Note1) Refers to the director (including independent director) nominees for the Company's 2026 Annual General Meeting of Shareholders (June 18, 2026)

(Note2) Including positions as Director of TPK Asia Pacific Sdn. Bhd. and Director of Optera TPK Holding Pte. Ltd.