

Stock Code: 3701



FIC Global, Inc.

2026 Annual General Meeting

Meeting Handbook

27 May 2026

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FIC Global, Inc.

2026 Annual General Meeting Procedure

1. Call the Meeting to Order
2. Chairperson Remarks
3. Report Matters
4. Approval Matters
5. Discussion Matters
6. Election Matters
7. Other Matters
8. Motions
9. Adjournment

FIC Global, Inc.
2026 Annual General Meeting Agenda

Shareholders' Meeting Formats: Physical shareholders' meeting

Time: 9:00 a.m. (Wednesday) 27 May 2026

Location: 2F., No. 300, Yangguang St., Neihu Dist., Taipei City, Taiwan
(R.O.C.)

- I. Announcement of Commencement (attending shareholders and total number of shares represented reported)
- II. Chairperson Remarks
- III. Report Matters
 - (I) 2025 business report
 - (II) Audit committee's audit report
 - (III) 2025 compensation distribution to directors and employees
 - (IV) Report on the adoption of the "Sustainable Development Best Practice Principles"
- IV. Approval Matters
 - (I) Adoption of the 2025 business report and financial statements
 - (II) Adoption of the proposal for distribution of 2025 profits
- V. Discussion Matters
 - Proposal for the gradual disposal of shares in subsidiary GZE Guan Zhi Electronics Inc. and the waiver of participation in its future capital increase plans, in alignment with the subsidiary's IPO plan
- VI. Election Matters
 - Re-elected all directors of the Company
- VII. Other Matters
 - Intend to lift the non-compete restriction on newly elected directors and their representatives
- VIII. Motions
- IX. Adjournment

Report Matters

I. 2025 business report

Explanation: For 2025 business report, please refer to pages 12-14 [Attachment 1] of this handbook.

II. Audit committee's audit report

Explanation: For 2025 audit committee's audit report, please refer to page 15 [Attachment 2] of this handbook.

III. 2025 compensation distribution to directors and employees

Explanation:

(I) Pursuant to Article 24 of the Company's Articles of Incorporation, if the company makes a profit in the year, it shall allocate 2% to 10% of the remuneration of employees (including the remuneration of grass-roots employees), which shall be distributed in stock or cash by the resolution of the board of directors, and the distribution objects may include the employees of subordinate companies who meet certain conditions, and no less than 30% shall be allocated to grass-roots employees within the distribution amount of the above-mentioned employee remuneration; The Company may make the above profits, and the Board of Directors shall resolve to allocate no more than 1.5% of the remuneration of the directors. The distribution of employee remuneration and directors' remuneration should be reported to the shareholders' meeting. However, if the Company still has accumulated losses, the amount of compensation shall first be provisioned before employee remuneration and director remuneration are provisioned in the ratios under the previous paragraph.

(II) Regarding 2025, as the Company reported no profit, it is proposed, in accordance with the Articles of Incorporation and

per the Board's resolution, that no employees' compensation or directors' remuneration be distributed.

IV. Report on the adoption of the "Sustainable Development Best Practice Principles"

Explanation:

- (I) To strengthen the Company's sustainable governance framework, ensure consistency in external disclosures, and enhance alignment with ESG rating systems, the Company proposes the establishment of the "FIC Global, Inc. Sustainable Development Best Practice Principles." please refer to page 16 [Attachment 3] of this handbook.
- (II) The content of these Principles is primarily based on the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" issued by the competent authorities, with adjustments made to reflect the Company's operational characteristics. These Principles serve as the foundation for the Company's sustainability policies, governance structure, management mechanisms, and information disclosure. The proposal has been reviewed and approved by the Corporate Sustainability Committee and the Board of Directors.

Approval Matters

I. Adoption of the 2025 business report and financial statements

<Proposal by Board of Directors>

Explanation:

- (I) 2025 financial statements of the Company have been audited and certified by PwC Taiwan and has been submitted together with the business report to and audited by the audit committee.
- (II) For business report and above financial statements, please refer to pages 12-14 [Attachment 1] and pages 24-51 [Attachment 4] of this handbook.
- (III) Approval requested.

Resolution:

II. Adoption of the proposal for distribution of 2025 profits

<Proposal by Board of Directors>

Explanation:

- (I) According to the Statement of Appropriation of Earnings for 2025, the Company intends to distribute a total of NT\$47,308,449 in cash dividends from the distributable earnings of the 2025 fiscal year. Based on the 236,542,246 common shares outstanding as of December 31, 2025, the cash dividend per share will be NT\$0.2. The cash dividend for each shareholder shall be rounded down to the nearest whole New Taiwan Dollar. The total amount of fractional amounts less than NT\$1 will be adjusted in descending order of the decimal fraction to match the total cash dividend amount to be distributed. please refer to page 52 [Attachment 5] of this handbook.
- (II) Upon approval by the Annual General Meeting, the Chairman is authorized to determine the ex-dividend record date and the payment date. In the event of a change in the Company's total

number of outstanding shares, resulting in an adjustment to the dividend payout ratio, the Chairman is likewise authorized to handle such adjustments.

(III) Approval requested.

Resolution:

Discussion Matters

Proposal for the gradual disposal of shares in subsidiary GZE Guan Zhi Electronics Inc. and the waiver of participation in its future capital increase plans, in alignment with the subsidiary's IPO plan.

<Proposal by Board of Directors>

Explanation:

(I) In order to facilitate the operational development of our subsidiary, GZE Guan Zhi Electronics Inc. (hereinafter referred to as "GZE" or the "Subsidiary"), and to attract and retain professional talent, the Company has formulated a share dispersal plan for the Subsidiary's future application for initial public offering and listing (IPO/Listing). This plan is designed to comply with regulatory requirements, which mandate that the combined shareholding of the Company, its subsidiaries, directors, supervisors, representatives, and shareholders holding more than 10% of the Company (including their related parties) must not exceed 70% of the Subsidiary's total issued shares at the time of listing. While maintaining control over the Subsidiary (as detailed in Explanatory Note III), the Company and its affiliates propose to conduct share disposal and/or waive subscription rights, in whole or in part, during the Subsidiary's future capital increases. The disposal of shares currently held by the Company may be executed in one or multiple tranches through the following methods:

A. Share Disposal by the Company and its Controlled or Affiliated Companies (hereinafter referred to as "Affiliates"):

The Company and its Affiliates intend to dispose of a portion of their common shares in GZE. The disposal price shall be determined with reference to GZE operational performance, profitability, and prevailing capital market conditions, and shall be executed in accordance with the Company's "Procedures for

Acquisition or Disposal of Assets." The disposal price shall not be lower than the net value per share as stated in the Subsidiary's most recent audited or reviewed financial statements. If the Subsidiary's shares are already traded on an over-the-counter (OTC) market, the price shall also be negotiated based on the prevailing market price. Target transferees include shareholders recorded in the Company's shareholders' register as of the most recent book closure date, employees of the Company and its Affiliates, and strategic or financial investors. To enhance operational performance and retain talent, the Chairman is authorized to invite specific persons to subscribe to any shares waived or undersubscribed by shareholders, primarily focusing on employees and investors as mentioned above. The Board of Directors is authorized to determine the actual transaction price and schedule based on market conditions.

- B. When GZE issues new shares through one or multiple cash capital increases prior to its IPO/listing, the Company and its Affiliates intend to waive their pre-emptive subscription rights. The shares resulting from such waivers will be offered to the Company's shareholders or designated persons through the following methods to reduce the shareholding percentage of the Company and its Affiliates:
 - a. The subscription price per share for GZE's cash capital increase shall not be lower than the net value per share as reported in its most recent audited or reviewed financial statements.
 - b. In addition to the 10%-15% of new shares reserved for employee subscription pursuant to GZE's Articles of Incorporation, and the shares required to be fully allocated for public offering and underwriting according to Article 28-1 of the Securities and Exchange Act and related regulations, the

Company and its Affiliates may waive their priority subscription rights based on their existing shareholding ratio. The Company shall then request the Subsidiary to offer these waived shares to eligible shareholders of the Company, employees of the Company and its Affiliates, and strategic or financial investors. "Eligible shareholders of the Company" refers to those listed in the Company's shareholders' register as of the most recent book closure date prior to the Subsidiary's subscription period, whose pro-rata subscription entitlement reaches at least 1,000 shares (shareholders may combine their entitlements to meet this threshold in accordance with applicable procedures). Any shares waived or undersubscribed by the Company's shareholders shall be allocated to designated persons as authorized by the Board of Directors of GZE to its Chairman.

(II) In compliance with listing regulations for the Emerging Stock Market or IPOs, the Company shall provide shares for subscription by securities underwriters and for over-allotment purposes. The number of shares and the price shall be determined jointly with the underwriters based on legal requirements, market conditions, and operational status.

(III) Upon completion of the aforementioned share disposal and waiver of subscription rights, the Company and its Affiliates shall maintain a combined direct and indirect shareholding in GZE of no less than 50% at the time of its listing. This is to ensure continued control and the realization of group synergies.

(IV) Submitted for discussion.

Resolution:

Election Matters

Re-elected all directors of the Company

<Proposal by Board of Directors>

Explanation:

- (I) As the term of the Company's 8th-term Directors (including Independent Directors) is set to expire on June 14, 2026, a comprehensive re-election shall be held ahead of schedule at the 2026 Annual General Meeting in accordance with applicable laws.
- (II) Pursuant to Article 16 of the Articles of Incorporation, the Company shall have between 5 and 11 Directors. The election of Directors (including Independent Directors) shall be conducted under a candidate nomination system, whereby shareholders shall elect Directors from a list of candidates. The term of office shall be three years. A total of seven (7) Directors (including four (4) Independent Directors) will be elected this time. The newly elected Directors shall take office immediately upon the conclusion of the AGM at which the election is held. Their term of office will commence on May 27, 2026, and expire on May 26, 2029.
- (III) The list of Director candidates was reviewed and approved by the Board of Directors on March 27, 2026. For detailed information regarding the candidates, please refer to page 53 [Attachment 6] of this handbook.
- (IV) Submitted for election.

Election Result:

Other Matters

Intend to lift the non-compete restriction on newly elected directors and their representatives

<Proposal by Board of Directors>

Explanation:

- (I) According to Article 209 of the Company Act, a director who conducts business, either for themselves or on behalf of others, that falls within the scope of the company's business shall explain the essential contents of such actions to the shareholders' meeting and obtain its approval.
- (II) To facilitate the Company's business expansion, certain Directors or their representatives may hold concurrent positions in other companies that engage in business activities similar to or identical with the Company's business scope. Provided that such activities do not compromise the interests of the Company, it is proposed, pursuant to Article 209 of the Company Act, that the non-competition restrictions be waived for the newly elected Directors and their representatives. For detailed information regarding the concurrent positions held by the candidates, please refer to page 55 [Attachment 7] of this handbook.
- (III) Submitted for discussion.

Resolution:

Motions

Adjournment

2025 Business Report

To Shareholders,

The operating income and losses of First International Computer, Inc. (the "Company") are primarily derived from the recognition of investment gains and losses from the Group's various subsidiaries and investee companies. To continuously enhance management performance and industrial competitiveness, the Company remains committed to optimizing its investment portfolio. This is achieved through professional division of labor and integration tailored to specific industry characteristics, while adhering to the principle of "selecting the best and discarding the rest" to strengthen resource allocation efficiency.

In tandem, the Company continues to bolster the management of key subsidiaries and affiliates. By implementing rigorous cost controls, enhancing operational efficiency, and actively promoting revenue growth and cost-reduction measures, we aim to elevate overall profitability and create long-term, stable investment value for our shareholders.

Reflecting on 2025, the Company's consolidated performance experienced a decline compared to the previous year, influenced by fluctuations in the overall industrial environment and the operational performance of certain investee businesses. For the full year, the consolidated net loss was NT\$88,869 thousand, representing a transition to a loss from the 2024 consolidated net profit of NT\$26,327 thousand. Despite these challenges, the Group's business entities have continued to advance their established development strategies. The overall operational foundation remains robust, and we are persistently optimizing business structures and integrating resources to lay the groundwork for future growth.

Looking ahead, the Company will continue to prudently evaluate investment targets, focusing on industries with significant growth potential and profitability. We aim to deepen the operational performance of existing investments while strengthening risk management mechanisms. These efforts are directed at increasing the overall return on investment and advancing toward our goals of steady growth and sustainable management.

Summary of Operations: 2024 vs. 2025

Analytical Statement of Operating Status

Unit: NT\$ thousand

Item	2025	2024
Operating income	9,833,198	13,101,747
Operating cost	(8,115,729)	(11,305,707)
Operating expenses	(1,731,789)	(1,547,312)
Operating profit	(14,320)	248,728
Current profit	(110,396)	246,505
Current (net loss) profit (attributed to the owner(s) of parent company)	(88,869)	26,327

Analytical Statement of Profitability

Item	2025	2024
Return on assets (%)	(0.58)	2.10
Return on equity (%)	(1.69)	3.57
Ratio of operating (loss) profit in paid-in capital (%)	(0.61)	10.52
Ratio of before-tax (net loss) profit in paid-in capital (%)	(0.35)	13.19
Net profit ratio (%)	(1.12)	1.88
Basic (loss) earnings per share (NT\$)	(0.38)	0.11
Diluted (loss) earnings per share (NT\$)	(0.38)	0.11

To implement our strategy of industrial holding and specialized business management, the Company remains focused on resource integration. We drive the development of subsidiaries based on their professional division of labor while enhancing group-wide synergies. Key subsidiaries, including First International Computer (FIC), 3CEMS, and Ubiqconn, continued to drive operational optimization in 2025. Significant progress has been made in cost control, operational flexibility, and product structure adjustment. Furthermore, core businesses such as smart green energy, cybersecurity management, Electronic Manufacturing Services (EMS), R&D design, system integration, industrial computers, and optical communication modules continue to advance steadily.

- **First International Computer (FIC)**

FIC continues to drive its transformation strategy and deepen operational adjustments. In the field of green energy applications, the company utilizes the Honeywell Tridium Niagara platform as a foundation, combined with proprietary AI algorithms, to expand its presence in smart cities, smart energy management, smart buildings, smart retail, and smart transportation. Additionally, FIC is strengthening its cybersecurity and software solutions and technical ecosystem integration to enhance its overall competitiveness.

- **3CEMS**

3CEMS continues to optimize its product structure. While its existing computer-related business remains stable, the company is gradually increasing its presence in AI Servers, AI PCs, and related products. The communications sector—encompassing fiber optics, AI optical transmission, and Silicon Photonics—continues to grow, with optical communications becoming a key development pillar for the Group. Furthermore, the company is expanding into high-value-added fields such as automotive electronics, industrial control, and high-precision SMT, focusing on high-end EMS for aerospace, maritime, automotive, semiconductor, and optical communication sectors. It also closely monitors integrated technologies such as Silicon Photonics, Co-Packaged Optics (CPO), and Optical Circuit Switches (OCS).

- **Ubiqconn**

Ubiqconn continues to execute a dual-track strategy of ODM and its own brand (RuggON), aiming for a balanced profit contribution from both. The company focuses on Industrial PC (IPC) applications and is expanding into the Low Earth Orbit (LEO) satellite and Unmanned Aerial Vehicle (UAV) industries. Ongoing R&D in AI applications, particularly Machine Vision and Machine Learning, is expected to drive further revenue growth. With its RuggON brand of rugged mobile devices at its core, the company is developing rugged tablets and next-generation communication equipment while strengthening connectivity technology, vertical market ecosystems, and supply chain integration. Since its successful listing in May 2024, Ubiqconn has further enhanced its corporate governance and independent operational capabilities.

Overall, our investee companies will continue to adjust their product structures in response to industry trends. By integrating products and sharing resources, we aim to enhance market competitiveness and operational efficiency. Furthermore, by leveraging the Group’s integrated advantages across sales, procurement, R&D, management, and information platforms, we will realize synergies and continue to refine our overall management performance.

Moving forward, the Company will deepen its investment portfolio management, focusing on industries with growth potential and strategic value. By strengthening the operational health and profitability of our subsidiaries under the principle of sound management, we will drive the Group’s long-term growth and create sustained, stable value for all shareholders.

Chairman:
Chien Leo
Ming Tz

Manager:
Chien Leo
Ming Tz

Accounting
Manager:
Li, Yu-Hua

Audit Committee's Audit Report

The Board of Directors has already submitted the Company's business report, financial statements (including consolidated financial statements) and proposal for profit distribution in the year of 2025. The financial statements (including consolidated financial statements) have already been audited and certified by CPAs Lin, Po-Chuan and Chang, Shu-Chiung from PricewaterhouseCoopers TAIWAN and relevant audit report has been issued. The aforesaid business report, financial statements (including consolidated financial statements) and proposal for profit distribution have already been audited by the Audit Committee which concludes that no inconsistency has existed and reports as above in accordance with the provisions of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please check and verify.

FIC Global, Inc.

Convener of the Audit Committee:

Kao, Tien-Ching

March 27, 2026

FIC Global, Inc.

Sustainable Development Best Practice Principles

Chapter 1: General Provisions

Article 1 (Purpose of Formulation)

In order to enable FIC Global, Inc. (hereinafter referred to as "the Company" or "FICG") to practice corporate sustainable development and to promote economic, environmental, and social advancement for the purpose of achieving sustainable development goals, these Sustainable Development Best Practice Principles (hereinafter referred to as "these Principles") are hereby formulated to be followed.

These Principles serve as the fundamental principles for the Company to manage its risks and impacts on the economy, environment, and society.

Article 2 (Scope of Application)

The scope of these Principles applies to the overall operational activities of the Company and its group enterprises.

In promoting sustainable development, the Company shall not only comply with laws and regulations but also align with domestic and international trends in sustainability issues to enhance the group's sustainable competitive advantage and improve the quality of life for employees, the community, and society.

Article 3 (Implementation Principles and Materiality)

In promoting sustainable development, the Company shall pay attention to the rights and interests of stakeholders. While pursuing sustainable operations and profits, it shall emphasize Environmental, Social, and Governance (ESG) factors and incorporate them into management guidelines and operational activities.

The Company shall, in accordance with the materiality principle, conduct risk assessments of ESG issues related to its operations and establish relevant risk management policies or strategies.

Article 4 (Four Major Pillars)

The Company's practice of sustainable development may be carried out according to the following principles:

1. Exercising corporate governance.
2. Fostering a sustainable environment.

3.Preserving public welfare.

4.Enhancing disclosure of corporate sustainable development information.

Article 5 (Policies, Systems, and Promotion Plans)

The Company shall take into consideration the correlation between domestic and international sustainable development trends and its core business, as well as the impact of the Company and its group enterprises' overall operations on stakeholders, to establish sustainable development policies, systems, or relevant management guidelines and concrete promotion plans. These shall be approved by the Board of Directors and reported to the shareholders' meeting.

When a shareholder proposes a motion involving sustainable development, the Board of Directors may consider including it in the shareholders' meeting agenda.

Chapter 2: Exercising Corporate Governance

Article 6 (Governance Framework and Ethical Standards)

The Company shall establish an effective governance framework and ethical standards to strengthen corporate governance and may refer to relevant norms or examples regarding corporate governance, ethical management, and codes of conduct to establish consistent management requirements.

Article 7 (Board of Directors' Responsibilities and Authorization)

The directors shall exercise the due care of good administrators to urge the enterprise to practice sustainable development and shall continuously review the implementation results and make continuous improvements to ensure the implementation of sustainable development policies.

In promoting sustainable development objectives, the Board of Directors may fully consider the interests of stakeholders, including the following:

- 1.Proposing a sustainable development mission or vision, and formulating sustainable development policies, systems, or relevant management guidelines.
- 2.Incorporating sustainable development into operational activities and development directions, and approving concrete promotion plans.
- 3.Ensuring the timeliness and accuracy of the disclosure of sustainable development-related information.

For economic, environmental, and social issues arising from operational activities, the Board of Directors shall authorize high-level management to handle such matters and report back to the Board. The operational procedures and responsibilities shall be concrete and clear.

Article 8 (Education and Training)

The Company may regularly organize education and training on the promotion of sustainable development, including matters related to sustainable governance, risk, and disclosure for the Board of Directors and high-level management.

Article 9 (Implementation Unit and Remuneration Linkage)

To strengthen sustainable development management, the Company may establish a governance structure for promoting sustainable development and set up a dedicated (or concurrently tasked) unit (e.g., Office of Sustainable Development) responsible for proposing and executing sustainable development policies, systems, or management guidelines and concrete promotion plans, and report to the Board of Directors on a periodic basis.

The Company may adopt reasonable remuneration policies to ensure that compensation planning aligns with organizational strategic goals and stakeholder interests; the employee performance evaluation system should ideally be combined with sustainable development policies, with clear and effective incentive and discipline systems established.

Article 10 (Stakeholder Communication)

The Company shall, based on respect for the rights and interests of stakeholders, identify stakeholders and establish a designated section for them on the Company website. Through appropriate communication channels, the Company shall understand their reasonable expectations and demands and adequately respond to the important sustainability issues they are concerned about.

Chapter 3: Fostering a Sustainable Environment

Article 11 (Environmental Compliance and Objectives)

The Company shall follow environmental laws, regulations, and relevant international standards to properly protect the natural environment and endeavor to achieve environmental sustainability goals in its operational activities and internal management.

Article 12 (Energy Efficiency and Recycled Materials)

The Company may endeavor to improve energy use efficiency and use recycled materials with a low environmental impact to ensure the sustainable utilization of resources.

Article 13 (Environmental Management System)

The Company may establish appropriate environmental management systems based on industry characteristics. Such systems shall include:

1. Collecting and evaluating sufficient and up-to-date information on the impact of operational activities on the natural environment.
2. Establishing measurable environmental sustainability goals and reviewing them regularly.
3. Formulating concrete plans or action schemes and regularly reviewing implementation performance.

Article 14 (Dedicated Personnel and Training)

The Company may establish a dedicated environmental management unit or assign dedicated personnel to draft, promote, and maintain environmental management systems and action schemes, and regularly hold environmental education courses for management and employees.

Article 15 (Sustainable Consumption and Ecological Conservation)

The Company may consider the impact of its operations on ecological efficiency, promote the concept of sustainable consumption, and reduce impacts on the natural environment, organisms, and humans during research and development, procurement, production, operations, and services, including:

1. Reducing resource and energy consumption.
2. Reducing the emission of pollutants, toxins, and waste, and disposing of them properly.
3. Enhancing recyclability and reusability.
4. Maximizing the sustainable use of renewable resources.
5. Extending product durability.
6. Increasing product and service efficiency.
7. Enhancing the conservation of marine or terrestrial biodiversity and ecosystems, and the sustainable use of resources.

Article 16 (Water Resources and Pollution Prevention)

The Company shall properly and sustainably use water resources and establish management measures. It shall also construct and strengthen relevant environmental protection treatment facilities to avoid polluting water, air, and land, adopting the best practical pollution prevention and control technologies to reduce adverse impacts on human health and the environment.

Article 17 (Climate Risk and Greenhouse Gases)

The Company may assess the potential risks and opportunities that climate change presents to the enterprise now and in the future and adopt response measures. The

Company may adopt domestic or international standards or guidelines to perform greenhouse gas inventories and disclose them, the scope of which shall include:

- 1.Scope 1: Direct emissions (sources owned or controlled by the Company).
- 2.Scope 2: Energy indirect emissions (purchased electricity, heat, or steam).
- 3.Scope 3: Other indirect emissions (sources owned or controlled by other companies).

The Company may compile statistics on greenhouse gas emissions, water consumption, and total weight of waste, and formulate policies for energy saving, carbon reduction, water reduction, or waste management. It may also incorporate the acquisition of carbon credits into its carbon reduction strategy planning.

Chapter 4: Preserving Public Welfare

Article 18 (Human Rights Policy and Grievance Mechanism)

The Company shall comply with relevant laws and follow international human rights conventions (such as gender equality, the right to work, and prohibition of discrimination).

To fulfill its responsibility to protect human rights, the Company shall formulate management policies and procedures, including:

- 1.Proposing a human rights policy or statement.
- 2.Evaluating the impact of operational activities and internal management on human rights and establishing handling procedures.
- 3.Regularly reviewing the effectiveness of the policy or statement.
- 4.In the event of human rights violations, disclosing the handling procedures for the stakeholders involved.

The Company shall follow internationally recognized labor human rights and provide an effective grievance mechanism, ensuring the grievance process is equal and transparent and responded to appropriately.

Article 19 (Labor Rights Information)

The Company shall provide information to employees so they understand the labor laws of the operational locations and the rights they enjoy.

Article 20 (Occupational Safety and Health)

The Company may provide a safe and healthy work environment, provide necessary health and first-aid facilities, and endeavor to reduce hazard factors to prevent occupational accidents. It may also regularly implement safety and health education and training.

Article 21 (Career Development and Benefits)

The Company may establish career competency development training plans and may promote industry-academic collaboration to cultivate talent.

The Company shall establish reasonable employee welfare measures and appropriately reflect business performance or results in employee remuneration to facilitate recruitment, retention, and motivation, thereby achieving sustainable operation goals.

Article 22 (Employee Communication and Negotiation)

The Company shall establish regular communication channels for employees, ensuring they have the right to obtain information and express opinions regarding management activities and decisions.

The Company shall respect the rights of employee representatives to negotiate working conditions and provide necessary information and hardware facilities to promote negotiation and cooperation. It shall also inform employees in a reasonable manner of operational changes that may have a material impact on them.

Article 22-1 (Fair Treatment of Customers)

The Company shall treat customers or consumers of its products or services in a fair and reasonable manner, including the principles of: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and solicitation, suitability of products or services, notification and disclosure, balance between remuneration and performance, protection of the right to complain, and professionalism of sales personnel. It shall also formulate implementation strategies and concrete measures.

Article 23 (Product Responsibility and Marketing Ethics)

The Company shall take responsibility for its products and services and emphasize marketing ethics. Research and development, procurement, production, operations, and service processes shall ensure information transparency and safety. The Company shall formulate and disclose consumer rights policies to prevent damage to consumer rights, health, and safety.

Article 24 (Quality, Privacy, and Labeling)

The Company shall ensure product and service quality in accordance with government regulations and industry standards. It shall follow relevant laws and international guidelines regarding customer health and safety, customer privacy, marketing, and labeling, and shall not engage in deceptive, misleading, fraudulent, or other acts that undermine consumer trust.

Article 25 (Business Continuity Risk and Complaints)

The Company shall evaluate and manage various risks that may cause business interruptions to reduce the impact on consumers and society.

The Company shall provide a transparent and effective consumer grievance procedure, handling complaints fairly and promptly, and shall comply with personal data protection laws to respect privacy and protect personal data.

Article 26 (Supplier Management)

The Company may assess the impact of its procurement behavior on the environment and society of the community of the supply source and cooperate with suppliers to jointly implement corporate social responsibility.

The Company may formulate supplier management policies, requiring suppliers to comply with regulations on environmental protection, occupational safety and health, or labor rights. Prior to business dealings, it may assess whether they have records of impacting the environment or society to avoid transactions that conflict with the Company's social responsibility policy.

When signing contracts with major suppliers, the content may include compliance with both parties' social responsibility policies and clauses allowing for the termination or rescission of the contract if the supplier violates the policy and causes a significant impact.

Article 27 (Community Participation)

The Company shall evaluate the impact of its operations on the community and appropriately employ personnel from the operational locations to enhance community engagement.

The Company may invest resources through investments, commercial activities, donations, corporate volunteering, or professional public services to support organizations that solve social or environmental problems via business models, or participate in community development and education activities to promote community growth.

Article 27-1 (Cultural Support)

The Company may, through donations, sponsorships, investments, procurement, strategic cooperation, corporate technical volunteering, or other support models, continuously contribute to cultural and artistic activities or the cultural and creative industry to promote cultural development.

Chapter 5: Enhancing Disclosure of Sustainable Development Information

Article 28 (Disclosure of Sustainability Information)

The Company shall disclose information according to relevant laws and corporate governance codes and fully disclose relevant and reliable sustainable development information to improve transparency.

The sustainable development-related information disclosed by the Company includes:

1. Sustainable policies, systems, or management guidelines and promotion plans approved by the Board of Directors.
2. Risks and impacts on operations and finance arising from corporate governance, sustainable environment, and public welfare factors.
3. Promotion goals, measures, and implementation performance.
4. Major stakeholders and their concerns.
5. Management and performance information of major suppliers regarding significant environmental and social issues.
6. Other sustainability-related information.

Article 29 (Sustainability Report and Third-party Assurance)

In preparing the sustainability report, the Company shall adopt internationally recognized standards or guidelines to disclose promotion status and may obtain third-party assurance or verification to enhance information reliability. The content should include:

1. Implementation of sustainable policies, systems, or management guidelines and promotion plans.
2. Major stakeholders and their concerns.
3. Performance and review of corporate governance, sustainable environment, public welfare, and promotion of economic development.
4. Future improvement directions and goals.

Chapter 6: Supplementary Provisions

Article 30 (Review and Improvement)

The Company shall at all times monitor the development of domestic and international sustainable development standards and changes in the corporate environment to review and improve the established sustainable development system to enhance implementation effectiveness.

Article 31 (Implementation)

These Principles shall be implemented after approval by the Board of Directors; the same applies to any amendments.

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of FIC Global, Inc.

Opinion

We have audited the accompanying consolidated balance sheets of FIC Global, Inc. 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, based on our audits and the reports of other auditors (refer to the *Other matter* section), 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 Audit and Attestation Engagements of 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. Based on our audits and the reports of the other independent auditors, we

believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

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

Key audit matters for the consolidated financial statements for the year ended December 31, 2025 are stated as follows:

Significant Business Combination

Description

In January 2025, the Group acquired Guan Zhi Holdings Limited. Refer to Note 4(36) for the related accounting policies and Note 6(30) for the details of business combination.

The purchase price was allocated based on the purchase price allocation report provided by the external expert who was appointed by the management. As this transaction was significant for the year ended December 31, 2025, it has been identified as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. Conducted interview with the management to obtain an understanding of the purpose and evaluation process of the transaction, and reviewed the meeting minutes of the Board of Directors' Meeting, relevant acquisition negotiation documents and stock purchase agreement to verify whether the matters resolved in the meeting were consistent with the contents stipulated in the stock purchase agreement.
2. Obtained purchase price allocation report provided by the valuation expert who was appointed by the management and assessed the independence of the external expert.
3. Reviewed the accounting treatment of this transaction and the presentation and disclosure in the financial statements.

Existence of sales revenue

Description

Refer to Note 4(34) for accounting policies on revenue recognition, and Note 6(21) for the details of operating revenue.

The Group is primarily engaged in the research and development, production and sales of optical communication, automotive electronics, surveillance products and industrial computers, electronic contract manufacturing of computers and server products. Since product orders are affected by project cycles, the Group will have to focus on accepting orders of new projects, which has a significant impact on the consolidated operating revenue. Thus, the existence of sales revenue has been identified as one of the key audit matters.

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 and assessed the Group's internal controls over sales transactions.
2. Selected samples of sales transactions from sales customers and verified against related vouchers to ascertain existence of sales revenue.

Evaluation of inventories

Description

Refer to Note 4(14) for the accounting policies on the evaluation of inventories. Note 5(2) for the uncertainty of accounting estimates and assumptions for evaluation of inventories, and Note 6(5) for the details of inventory.

Due to the rapid technological innovations and competition within the industry, frequent releases of new products result in potential price fluctuations and product marginalization in the market. Additionally, it also affects the estimation of net realizable values of inventories. In response to changing markets and its development strategies, the Group adjusts its inventory levels. As a result, the related inventory levels for the product line as mentioned above are significant. Inventories are stated at the lower of cost and net realizable value. Since the evaluation of inventories is subject to management's judgement and the accounting estimations will have significant influence on the net realizable values of inventories, the evaluation of inventories has been identified as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. Assessed the policy on allowance for inventory valuation loss based on our understanding of the operations and industry of the Group.

2. Inspected the management's individually identified out-of-date inventory list and checked the related supporting documents.
3. Tested the basis of market value used in calculating the net realizable values of inventory and validated the accuracy of net realizable value calculation of selected samples.

Other matter - Reference to the audits of other auditors

We did not audit the financial statements of certain consolidated subsidiaries and investments accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these subsidiaries and associates, is based solely on the reports of the other auditors. Total assets of these subsidiaries amounted to \$1,256,220 thousand and \$291,020 thousand, constituting 9% and 2% of consolidated total assets as at December 31, 2025 and 2024, respectively, total operating revenues of \$0, constituting 0% of consolidated total operating revenues for both years then ended, the balance of investments accounted for under the equity method amounted of \$115,496 thousand and \$108,862 thousand, constituting 1% and 1% of consolidated total assets as at December 31, 2025 and 2024, respectively, and the comprehensive income recognized from associates and joint ventures accounted for under the equity method amounted to \$14,290 thousand and \$6,611 thousand, constituting 568% and 2% of consolidated total comprehensive income for the years then ended, respectively.

Other matter – Parent company only financial reports

We have audited and expressed an unmodified opinion with an *Other matter* section on the parent company only financial statements of FIC Global, Inc. as at and for the years ended December 31, 2025 and 2024.

Responsibilities of management and those charged with governance for the consolidated 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.

Lin, Po-Chuan

Chang, Shu-Chiung

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 31, 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 Taiwan 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.

FIC GLOBAL, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 3,262,919	25	\$ 2,444,233	17
1110	Financial assets at fair value through profit or loss - current	6(2)	374,525	3	32,160	-
1136	Current financial assets at amortised cost	6(3) and 8	55,448	-	977,150	7
1140	Current contract assets	6(21)	7,888	-	11,149	-
1150	Notes receivable, net	6(4) and 8	255,242	2	269,232	2
1170	Accounts receivable, net	6(4)	2,850,035	21	3,705,770	26
1180	Accounts receivable - related parties	7	14,512	-	43,699	1
1199	Finance lease receivable due from related parties, net	6(10) and 7	14,338	-	15,578	-
1200	Other receivables		71,596	1	40,489	-
1210	Other receivables due from related parties	7	5,945	-	5,042	-
1220	Current tax assets		33,167	-	44,091	-
130X	Inventories	6(5)	2,214,237	17	2,873,634	20
1410	Prepayments	7	286,947	2	702,647	5
1479	Other current assets, others		11,812	-	4,735	-
11XX	Total current assets		<u>9,458,611</u>	<u>71</u>	<u>11,169,609</u>	<u>78</u>
Non-current assets						
1517	Non-current financial assets at fair value through other comprehensive income	6(6)	8,776	-	32,624	-
1535	Non-current financial assets at amortised cost	6(3) and 8	-	-	10,000	-
1550	Investments accounted for under equity method	6(7)	425,858	3	428,034	3
1600	Property, plant and equipment	6(8) and 7	1,412,134	11	850,601	6
1755	Right-of-use assets	6(9)	682,563	5	537,702	4
1760	Investment property, net	6(11) and 8	865,944	6	896,851	7
1780	Intangible assets	6(30)	213,649	2	28,241	-
1840	Deferred income tax assets	6(27)	143,543	1	180,552	1
1920	Guarantee deposits paid		101,581	1	62,658	1
194K	Long-term finance lease receivable due from related parties, net	6(10) and 7	-	-	13,640	-
1975	Net defined benefit asset, non-current	6(16)	8,173	-	6,474	-
1990	Other non-current assets		13,283	-	28,776	-
15XX	Total non-current assets		<u>3,875,504</u>	<u>29</u>	<u>3,076,153</u>	<u>22</u>
1XXX	Total assets		<u>\$ 13,334,115</u>	<u>100</u>	<u>\$ 14,245,762</u>	<u>100</u>

(Continued)

FIC GLOBAL, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(12)	\$ 274,283	2	\$ 57,767	1
2120	Current financial liabilities at fair value through profit or loss	6(2)	-	-	10,932	-
2130	Current contract liabilities	6(21) and 7	212,280	2	231,677	2
2150	Notes payable		307	-	307	-
2170	Accounts payable		1,370,986	10	2,448,116	17
2180	Accounts payable - related parties	7	7,607	-	8,823	-
2200	Other payables	6(13)	917,837	7	706,943	5
2220	Other payables - related parties	7	123,589	1	1,896,478	13
2230	Current income tax liabilities		14,385	-	18,326	-
2250	Current provisions		10,503	-	7,241	-
2280	Current lease liabilities	6(9)	286,269	2	252,696	2
2310	Advance receipts		190,773	2	620,591	4
2320	Long-term liabilities, current portion	6(14)(15)	42,032	-	580,125	4
2399	Other current liabilities, others		13,675	-	7,611	-
21XX	Total current liabilities		<u>3,464,526</u>	<u>26</u>	<u>6,847,633</u>	<u>48</u>
Non-current liabilities						
2540	Long-term borrowings	6(15)	56,695	-	-	-
2550	Non-current provisions		154,484	1	2,770	-
2570	Deferred tax liabilities	6(27)	147,220	1	110,036	1
2580	Non-current lease liabilities	6(9)	383,665	3	315,198	2
2620	Long-term notes and accounts payable to related parties	7	2,554,933	19	378,185	3
2670	Other non-current liabilities	7	60,387	1	46,379	-
25XX	Total non-current liabilities		<u>3,357,384</u>	<u>25</u>	<u>852,568</u>	<u>6</u>
2XXX	Total liabilities		<u>6,821,910</u>	<u>51</u>	<u>7,700,201</u>	<u>54</u>
Equity						
Equity attributable to owners of parent						
Share capital						
3110	Common stock	6(18)	2,365,422	18	2,365,266	17
Capital surplus						
3200	Capital surplus	6(19)	1,681,927	12	1,639,600	11
Retained earnings						
3310	Legal reserve	6(20)	137,753	1	134,195	1
3320	Special reserve		342,340	3	427,552	3
3350	Unappropriated retained earnings		518,260	4	553,793	4
Other equity interest						
3400	Other equity interest		(261,954)	(2)	(342,340)	(2)
31XX	Equity attributable to owners of the parent		<u>4,783,748</u>	<u>36</u>	<u>4,778,066</u>	<u>34</u>
36XX	Non-controlling interests	4(3)	<u>1,728,457</u>	<u>13</u>	<u>1,767,495</u>	<u>12</u>
3XXX	Total equity		<u>6,512,205</u>	<u>49</u>	<u>6,545,561</u>	<u>46</u>
Significant contingent liabilities and unrecognized contract commitments						
Significant events after the balance sheet date						
3X2X	Total liabilities and equity		<u>\$ 13,334,115</u>	<u>100</u>	<u>\$ 14,245,762</u>	<u>100</u>

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

FIC GLOBAL, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except earnings per share)

Items	Notes	Year ended December 31				
		2025		2024		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(21) and 7	\$ 9,833,198	100	\$ 13,101,747	100
5000	Operating costs	6(5)(26) and 7	(8,115,729)	(82)	(11,305,707)	(86)
5900	Net operating margin		<u>1,717,469</u>	<u>18</u>	<u>1,796,040</u>	<u>14</u>
	Operating expenses	6(26) and 7				
6100	Selling expenses		(519,141)	(5)	(504,732)	(4)
6200	General & administrative expenses		(623,705)	(7)	(525,909)	(4)
6300	Research and development expenses		(571,071)	(6)	(535,595)	(4)
6450	Expected credit (loss) gain	12(2)	(17,872)	-	(18,924)	-
6000	Total operating expenses		<u>(1,731,789)</u>	<u>(18)</u>	<u>(1,547,312)</u>	<u>(12)</u>
6900	Operating (loss) profit		<u>(14,320)</u>	<u>-</u>	<u>248,728</u>	<u>2</u>
	Non-operating income and expenses					
7100	Interest income	6(22)	52,260	-	60,158	-
7010	Other income	6(23)(30) and 7	258,641	3	42,514	-
7020	Other gains and losses	6(24)	(294,789)	(3)	63,207	-
7050	Finance costs	6(25) and 7	(37,675)	-	(34,683)	-
7055	Expected credit loss		-	-	(27,165)	-
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	6(7)				
			<u>27,648</u>	<u>-</u>	<u>(40,861)</u>	<u>-</u>
7000	Total non-operating revenue and expenses		<u>6,085</u>	<u>-</u>	<u>63,170</u>	<u>-</u>
7900	(Loss) profit before income tax		<u>(8,235)</u>	<u>-</u>	<u>311,898</u>	<u>2</u>
7950	Income tax expense	6(27)	(102,161)	(1)	(65,393)	-
8200	(Loss) profit for the year		<u>(\$ 110,396)</u>	<u>(1)</u>	<u>\$ 246,505</u>	<u>2</u>
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Gains on remeasurements of defined benefit plans	6(16)	\$ 1,538	-	\$ 10,812	-
8316	Unrealised losses from investments in equity instruments measured at fair value through other comprehensive income	6(6)	(4,549)	-	(1,217)	-
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method, that will not be reclassified to profit or loss		<u>604</u>	<u>-</u>	<u>501</u>	<u>-</u>
8310	Other comprehensive income that will not be reclassified to profit or loss		<u>(2,407)</u>	<u>-</u>	<u>10,096</u>	<u>-</u>
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		118,939	1	149,424	1
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method, that will be reclassified to profit or loss		<u>(8,650)</u>	<u>-</u>	<u>13,717</u>	<u>-</u>
8360	Other comprehensive income that will be reclassified to profit or loss		<u>110,289</u>	<u>1</u>	<u>163,141</u>	<u>1</u>
8300	Other comprehensive income for the year		<u>\$ 107,882</u>	<u>1</u>	<u>\$ 173,237</u>	<u>1</u>
8500	Total comprehensive income for the year		<u>(\$ 2,514)</u>	<u>-</u>	<u>\$ 419,742</u>	<u>3</u>
	(Loss) profit attributable to:					
8610	Shareholders of the parent		(\$ 88,869)	(1)	\$ 26,327	-
8620	Non-controlling interests		(21,527)	-	220,178	2
			<u>(\$ 110,396)</u>	<u>(1)</u>	<u>\$ 246,505</u>	<u>2</u>
	Comprehensive income attributable to:					
8710	Shareholders of the parent		\$ 10,504	-	\$ 120,792	1
8720	Non-controlling interests		(13,018)	-	298,950	2
			<u>(\$ 2,514)</u>	<u>-</u>	<u>\$ 419,742</u>	<u>3</u>
	(Loss) earnings per share (in dollars)	6(28)				
9750	Basic (loss) earnings per share		<u>(\$ 0.38)</u>	<u>0.38</u>	<u>\$ 0.11</u>	<u>0.11</u>
9850	Diluted (loss) earnings per share		<u>(\$ 0.38)</u>	<u>0.38</u>	<u>\$ 0.11</u>	<u>0.11</u>

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

FIC GLOBAL, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Equity attributable to owners of the parent					Other equity interest			Total	Non-controlling interests	Total equity
		Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Total Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income				
Year ended December 31, 2024												
Balance at January 1, 2024		\$ 2,346,758	\$ 1,090,188	\$ 100,986	\$ 379,890	\$ 763,384	(\$ 442,429)	\$ 14,877	\$ 4,253,654	\$ 2,994,421	\$ 7,248,075	
Profit for the year		-	-	-	-	26,327	-	-	26,327	220,178	246,505	
Other comprehensive income (loss) for the year		-	-	-	-	11,008	84,412	(955)	94,465	78,772	173,237	
Total comprehensive income (loss)		-	-	-	-	37,335	84,412	(955)	120,792	298,950	419,742	
Appropriations of 2023 earnings :	6(20)											
Legal reserve		-	-	33,209	-	(33,209)	-	-	-	-	-	
Special reserve		-	-	-	47,662	(47,662)	-	-	-	-	-	
Cash dividends of ordinary share		-	-	-	-	(164,300)	-	-	(164,300)	-	(164,300)	
Changes in ownership interests in subsidiaries	6(17)(19)(29)	-	486,193	-	-	-	-	-	486,193	(1,497,303)	(1,011,110)	
Conversion of convertible bonds	6(18)(19)	18,508	18,033	-	-	-	-	-	36,541	-	36,541	
Changes in equity of associates and joint ventures accounted for using equity method	6(19)	-	45,186	-	-	-	-	-	45,186	104	45,290	
Changes in non-controlling interests		-	-	-	-	-	-	-	-	(28,677)	(28,677)	
Disposal of investments in equity instruments designated at fair value through other comprehensive income	6(6)	-	-	-	-	(1,755)	-	1,755	-	-	-	
Balance at December 31, 2024		\$ 2,365,266	\$ 1,639,600	\$ 134,195	\$ 427,552	\$ 553,793	(\$ 358,017)	\$ 15,677	\$ 4,778,066	\$ 1,767,495	\$ 6,545,561	
Year ended December 31, 2025												
Balance at January 1, 2025		\$ 2,365,266	\$ 1,639,600	\$ 134,195	\$ 427,552	\$ 553,793	(\$ 358,017)	\$ 15,677	\$ 4,778,066	\$ 1,767,495	\$ 6,545,561	
Loss for the year		-	-	-	-	(88,869)	-	-	(88,869)	(21,527)	(110,396)	
Other comprehensive income (loss) for the year		-	-	-	-	1,536	101,860	(4,023)	99,373	8,509	107,882	
Total comprehensive (loss) income		-	-	-	-	(87,333)	101,860	(4,023)	10,504	(13,018)	(2,514)	
Appropriations of 2024 earnings :	6(20)											
Legal reserve		-	-	3,558	-	(3,558)	-	-	-	-	-	
Special reserve		-	-	-	(85,212)	85,212	-	-	-	-	-	
Cash dividends of ordinary share		-	-	-	-	(47,305)	-	-	(47,305)	-	(47,305)	
Changes in ownership interests in subsidiaries	6(17)(19)	-	6,840	-	-	-	-	-	6,840	1,134	7,974	
Conversion of convertible bonds	6(18)(19)	156	834	-	-	-	-	-	990	-	990	
Changes in equity of associates and joint ventures accounted for using equity method	6(19)	-	34,653	-	-	-	-	-	34,653	36	34,689	
Changes in non-controlling interests		-	-	-	-	-	-	-	-	(27,190)	(27,190)	
Disposal of investments in equity instruments designated at fair value through other comprehensive income	6(6)	-	-	-	-	17,451	-	(17,451)	-	-	-	
Balance at December 31, 2025		\$ 2,365,422	\$ 1,681,927	\$ 137,753	\$ 342,340	\$ 518,260	(\$ 256,157)	(\$ 5,797)	\$ 4,783,748	\$ 1,728,457	\$ 6,512,205	

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

FIC GLOBAL, INC. 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			
(Loss) profit before tax		(\$ 8,235)	\$ 311,898
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(26)	568,370	529,501
Amortization	6(26)	14,854	12,395
Expected credit loss		17,872	8,241
Net (gain) loss on financial assets or liabilities at fair value through profit or loss	6(24)	(4,406)	5,710
Interest expense	6(25)	37,675	34,683
Interest income	6(22)	52,260)	(60,158)
Dividend income	6(23)	(874)	(1,016)
Share-based payments	6(17)(26)	7,974	39,870
Share of (gain) loss of associates and joint ventures accounted for using equity method	6(7)	(27,648)	40,861
Gains on disposals of property, plant and equipment	6(24)	(2,610)	(1,292)
Property, plant and equipment transferred to expenses		22	115
Gains on disposals of investments	6(24)	(1,401)	-
Impairment loss on financial assets	6(7)(24)	48,631	9,118
Gains on write-off of past due payable	6(23)	(223)	(1,069)
Gain recognised in bargain purchase transaction	6(23)(30)	(214,955)	-
Loss(Gain) from lease modification	6(9)(24)	6,110	(748)
Losses on debt repayment	6(24)	10,627	-
Losses on provision for litigation	6(24)	147,609	-
Gains on financial liabilities at amortised cost	6(24)	(3,638)	-
Amortization of government grant income related to assets		(6,148)	(2,961)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		2,515	60,829
Contract assets		(2,126)	(5,662)
Notes receivable		22,230	(88,382)
Accounts receivable		972,086	(705,538)
Accounts receivable due from related parties		29,187	(8,465)
Other receivables		(26,067)	19,510
Other receivables due from related parties		(903)	3,072
Inventories		796,535	(178,044)
Prepayments		436,918	(636,246)
Other current assets		(7,077)	(2,892)
Changes in operating liabilities			
Contract liabilities		(18,744)	(53,049)
Accounts payable		(1,276,756)	575,374
Accounts payable to related parties		(1,216)	305
Other payables		(16,096)	62,456
Other payables to related parties		11,882	5,147
Provisions		1,519	(383)
Advance receipts		(450,470)	618,859
Other current liabilities		11,785	(1,963)
Net defined benefit liabilities		(160)	4,241
Cash inflow generated from operations		1,022,388	594,317
Interest received		52,700	59,652
Dividends received		8,710	12,581
Interest paid		(32,179)	(22,599)
Income taxes paid		(44,946)	(147,277)
Net cash flows from operating activities		<u>1,006,673</u>	<u>496,674</u>

(Continued)

FIC GLOBAL, INC. 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
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(6)	\$ 19,299	\$ 4,249
Acquisition of financial assets at amortised cost		(15,713)	(938,675)
Proceeds from disposal of financial assets at amortised cost		947,439	52,790
Acquisition of financial assets at fair value through profit or loss		(369,168)	-
Proceeds from disposal of financial assets at fair value through profit or loss		30,207	-
Net cash flow from acquisition of subsidiaries	6(30)	(184,141)	-
Proceeds from disposal of subsidiaries		(6,962)	-
Acquisition of property, plant and equipment	6(31)	(582,876)	(495,693)
Proceeds from disposal of property, plant and equipment		7,227	2,588
(Increase) decrease in guarantee deposits paid		(34,415)	6,072
Acquisition of intangible assets		(21,648)	(6,447)
Net cash inflows from business combination	6(30)	103,337	-
Acquisition of use-of-right assets		(35,675)	-
Acquisition of investment properties	6(11)	(3,499)	(3,316)
Decrease in finance lease receivable		14,880	12,641
Increase in other non-current assets		(1,085)	(23,175)
Receipt of government grants related to assets		21,048	5,625
Net cash flows used in investing activities		(111,745)	(1,383,341)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(32)	204,153	21,238
Redemption of convertible bonds	6(32)	(579,723)	-
Repayments of bonds	6(32)	-	(100)
Proceeds from long-term debt	6(32)	69,298	-
Increase in guarantee deposits received	6(32)	2,453	4,132
Decrease in financing payables - related parties	6(32)	-	(152,786)
Increase in long-term notes and accounts payable to related parties	6(32)	620,000	170,000
Decrease in long-term notes and accounts payable to related parties	6(32)	(140,712)	-
Repayments of lease liabilities	6(32)	(292,761)	(262,573)
Cash dividends paid	6(20)	(47,305)	(164,300)
Change in non-controlling interests	6(29)	(28,440)	785,391
Net cash flows (used in) from financing activities		(193,037)	401,002
Effect of exchange rate changes on cash and cash equivalents		116,795	146,951
Net increase (decrease) in cash and cash equivalents		818,686	(338,714)
Cash and cash equivalents at beginning of year		2,444,233	2,782,947
Cash and cash equivalents at end of year		\$ 3,262,919	\$ 2,444,233

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of FIC Global, Inc.

Opinion

We have audited the accompanying parent company only balance sheets of FIC Global, Inc. (the "FICG") as at December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other auditors (refer to the *Other matter* section), the accompanying parent company only financial statements present fairly, in all material respects, the financial position of FICG as at December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the parent company only financial statements* section of our report. We are independent of FICG in accordance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of the other independent auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

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

Key audit matters for the parent company only financial statements for the year ended December 31, 2025 are stated as follows:

Valuation of investments accounted for using equity method

Refer to Note 4(10) for accounting policy on investments accounted for using equity method, Note 5(2) for the uncertainty of accounting estimates and assumptions for impairment assessment of investments accounted for using equity method, and Note 6(4) for details of investments accounted for using equity method.

As of December 31, 2025, the balance of FICG's investments in its subsidiaries amounted to \$5,531,973 thousand, constituting 99% of the total assets. As the balance of investments in subsidiaries is material to the financial statements, we considered the valuation of investments accounted for using equity method a key audit matter. Accordingly, we determined that the key audit matters of FICG's investments accounted for using equity method - significant business combination, existence of sales revenue, and evaluation of inventories, are also applicable as key areas of focus for this year's audit of FICG.

Significant Business Combination

Description

In January 2025, FICG's subsidiary acquired Guan Zhi Holdings Limited. Refer to Note 4(36) of the consolidated financial statements for the related accounting policies and Note 6(30) of the consolidated financial statements for the details of business combination.

The purchase price was allocated based on the purchase price allocation report provided by the external expert who was appointed by the management. As this transaction was significant for the year ended December 31, 2025, it has been identified as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. Conducted interview with the management to obtain an understanding of the purpose and evaluation process of the transaction, and reviewed the meeting minutes of the Board of Directors' Meeting, relevant acquisition negotiation documents and stock purchase agreement to verify whether the matters resolved in the meeting were consistent with the contents stipulated in the stock purchase agreement.
2. Obtained purchase price allocation report provided by the valuation expert who was appointed by the management and assessed the independence of the external expert.
3. Reviewed the accounting treatment of this transaction and the presentation and disclosure in the financial statements.

Investments accounted for using equity method - existence of sales revenue

Description

Refer to Note 4(34) of the consolidated financial statements for accounting policies on revenue recognition, and Note 6(21) of the consolidated financial statements for details of operating revenue.

FICG's subsidiaries are primarily engaged in the research and development, production and sales of optical communication, automotive electronics, surveillance products and industrial computers, electronic contract manufacturing of computers and server products. Since product orders are affected by project cycles and the subsidiaries will have to focus on accepting orders of new projects, which has a significant impact on the financial statements. Thus, the existence of FICG's subsidiaries' sales revenue has been identified as one of the key audit matters.

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, and assessed FICG's subsidiaries' internal controls over sales transactions.
2. Selected samples of sales transactions from the sales customers and verified against related vouchers to ascertain existence of sales revenue.

Investments accounted for using equity method - evaluation of inventories

Description

Refer to Note 4(14) of the consolidated financial statements for the accounting policies on the evaluation of inventories, Note 5(2) of the consolidated financial statements for the uncertainty of accounting estimates and assumptions for evaluation of inventories, and Note 6(5) of the consolidated financial statements for the details of inventory.

Due to the rapid technological innovations and competition within the industry, frequent releases of new products result in potential price fluctuations and product marginalization in the market. Additionally, it also affects the estimation of net realizable values of inventories. In response to changing markets and its development strategies, FICG's subsidiaries adjust their inventory levels. As a result, the related inventory levels for the product line as mentioned above are significant. Inventories are stated at the lower of cost and net realizable value. Since the evaluation of inventories is subject to management's judgement and the accounting estimations will have significant influence on the net realizable values of inventories, the evaluation of inventories has been identified as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. Assessed the policy on allowance for inventory valuation loss based on our understanding of the operations and industry of FICG's subsidiaries.
2. Inspected the management's individually identified out-of-date inventory list and checked the related supporting documents.
3. Tested the basis of market value used in calculating the net realizable values of inventory and validated the accuracy of net realizable value calculation of selected samples.

Other matter – reference to the audits of other auditors

We did not audit the financial statements of certain investments accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these associates, is based solely on the reports of the other auditors. The balance of these investments accounted for under the equity method amounted to \$524,126 thousand and \$517,011 thousand, constituting 9% and 9% of the consolidated total assets as at December 31, 2025 and 2024, respectively, and the comprehensive income recognized from associates and joint ventures accounted for under the equity method amounted to \$9,745 thousand and \$4,018 thousand, constituting 93% and 3% of the consolidated total comprehensive income for the years then ended, respectively.

Responsibilities of management and those charged with governance for the parent company only financial statements

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

In preparing the parent company only financial statements, management is responsible for assessing FICG'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 FICG 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 FICG's financial reporting process.

Auditors' responsibilities for the audit of the parent company only financial statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of FICG'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 FICG's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause FICG to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within FICG to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements 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.

Lin, Po-Chuan

Chang, Shu-Chiung

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 31, 2026

The accompanying parent company only 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 parent company only 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.

FIC GLOBAL, INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 52,022	1	\$ 60,672	1
1136	Current financial assets at amortised cost	6(3)	-	-	40,000	1
1180	Accounts receivable - related parties	7	514	-	515	-
1200	Other receivables		115	-	78	-
1470	Other current assets		465	-	442	-
11XX	Total current assets		<u>53,116</u>	<u>1</u>	<u>101,707</u>	<u>2</u>
Non-current assets						
1550	Investments accounted for using equity method	6(4) and 7	5,531,973	99	5,468,562	98
1600	Property, plant and equipment		119	-	31	-
1780	Intangible assets		-	-	611	-
15XX	Total non-current assets		<u>5,532,092</u>	<u>99</u>	<u>5,469,204</u>	<u>98</u>
1XXX	Total assets		<u>\$ 5,585,208</u>	<u>100</u>	<u>\$ 5,570,911</u>	<u>100</u>

(Continued)

FIC GLOBAL, INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2120	Current financial liabilities at fair value through profit or loss	6(2)	\$ -	-	\$ 10,932	-
2200	Other payables	6(5)	14,525	-	14,399	-
2220	Other payables - related parties	7	23	-	12,991	-
2230	Current income tax liabilities		3,496	-	4,346	-
2320	Long-term liabilities, current portion	6(6)	27,859	1	580,125	11
2399	Other current liabilities		161	-	52	-
21XX	Total current liabilities		<u>46,064</u>	<u>1</u>	<u>622,845</u>	<u>11</u>
Non-current liabilities						
2570	Deferred tax liabilities	6(17)	9,396	-	-	-
2620	Long-term notes and accounts payable to related parties	7	746,000	13	170,000	3
25XX	Total non-current liabilities		<u>755,396</u>	<u>13</u>	<u>170,000</u>	<u>3</u>
2XXX	Total liabilities		<u>801,460</u>	<u>14</u>	<u>792,845</u>	<u>14</u>
Equity						
Share capital		6(8)				
3110	Common stock		2,365,422	42	2,365,266	42
Capital surplus		6(9)				
3200	Capital surplus		1,681,927	31	1,639,600	30
Retained earnings		6(10)				
3310	Legal reserve		137,753	3	134,195	2
3320	Special reserve		342,340	6	427,552	8
3350	Unappropriated retained earnings		518,260	9	553,793	10
Other equity interest						
3400	Other equity interest		(261,954)	(5)	(342,340)	(6)
3XXX	Equity		<u>4,783,748</u>	<u>86</u>	<u>4,778,066</u>	<u>86</u>
Significant contingent liabilities and unrecognized contract commitments		9				
Significant events after the balance sheet date		11				
3X2X	Total liabilities and equity		<u>\$ 5,585,208</u>	<u>100</u>	<u>\$ 5,570,911</u>	<u>100</u>

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

FIC GLOBAL, INC.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars, except earnings per share)

Items	Notes	Year ended December 31			
		2025		2024	
		AMOUNT	%	AMOUNT	%
4000 Operating revenue	6(4)(11) and 7	\$ 4,255	100	\$ 57,825	100
Operating expenses	6(16)				
6200 General and administrative expenses		(19,093)	(449)	(17,247)	(30)
6000 Operating expenses		(19,093)	(449)	(17,247)	(30)
6900 Net operating (loss) income		(14,838)	(349)	40,578	70
Non-operating income and expenses					
7100 Interest income	6(12) and 7	2,214	52	4,452	8
7010 Other income	6(13) and 7	1,329	31	13,613	23
7020 Other gains and losses	6(14)	(62,739)	(1474)	(13,456)	(23)
7050 Finance costs	6(15) and 7	(7,921)	(186)	(12,672)	(22)
7000 Total non-operating income and expenses		(67,117)	(1577)	(8,063)	(14)
7900 (Loss) profit before income tax		(81,955)	(1926)	32,515	56
7950 Tax expense	6(17)	(6,914)	(163)	(6,188)	(10)
8200 (Loss) profit for the year		<u>(\$ 88,869)</u>	<u>(2089)</u>	<u>\$ 26,327</u>	<u>46</u>
Other comprehensive income					
Components of other comprehensive income that will not be reclassified to profit or loss					
8330 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		(\$ 2,487)	(58)	\$ 10,053	17
8310 Components of other comprehensive income that will not be reclassified to profit or loss		(2,487)	(58)	10,053	17
Components of other comprehensive income that will be reclassified to profit or loss					
8361 Exchange differences on translation of foreign operations		110,514	2597	70,744	122
8380 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		(8,654)	(203)	13,668	24
8360 Components of other comprehensive income that will be reclassified to profit or loss		101,860	2394	84,412	146
8300 Other comprehensive income		<u>\$ 99,373</u>	<u>2336</u>	<u>\$ 94,465</u>	<u>163</u>
8500 Total comprehensive income		<u>\$ 10,504</u>	<u>247</u>	<u>\$ 120,792</u>	<u>209</u>
(Loss) earnings per share (in dollars)	6(18)				
9750 Basic (loss) earnings per share		(\$ 0.38)		\$ 0.11	
9850 Diluted (loss) earnings per share		(\$ 0.38)		\$ 0.11	

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

FIC GLOBAL, INC.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

Notes	Retained Earnings					Other equity interest		Total equity
	Ordinary share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	
<u>Year ended December 31, 2024</u>								
	\$ 2,346,758	\$ 1,090,188	\$ 100,986	\$ 379,890	\$ 763,384	(\$ 442,429)	\$ 14,877	\$ 4,253,654
Balance at January 1, 2024								
Profit for the year	-	-	-	-	26,327	-	-	26,327
Other comprehensive income (loss) for the year	-	-	-	-	11,008	84,412	(955)	94,465
Total comprehensive income (loss)	-	-	-	-	37,335	84,412	(955)	120,792
Appropriations of 2023 earnings:	6(10)							
Legal reserve	-	-	33,209	-	(33,209)	-	-	-
Special reserve	-	-	-	47,662	(47,662)	-	-	-
Cash dividends of ordinary share	-	-	-	-	(164,300)	-	-	(164,300)
Changes in ownership interests in subsidiaries	6(9)	486,193	-	-	-	-	-	486,193
Conversion of convertible bonds	6(8)(9)	18,033	-	-	-	-	-	36,541
Changes in equity of associates and joint ventures accounted for using equity method	6(9)	45,186	-	-	-	-	-	45,186
Disposal of investments in equity instruments designated at fair value through other comprehensive income by investments accounted for using equity method		-	-	-	(1,755)	-	1,755	-
Balance at December 31, 2024	\$ 2,365,266	\$ 1,639,600	\$ 134,195	\$ 427,552	\$ 553,793	(\$ 358,017)	\$ 15,677	\$ 4,778,066
<u>Year ended December 31, 2025</u>								
	\$ 2,365,266	\$ 1,639,600	\$ 134,195	\$ 427,552	\$ 553,793	(\$ 358,017)	\$ 15,677	\$ 4,778,066
Balance at January 1, 2025								
Loss for the year	-	-	-	-	(88,869)	-	-	(88,869)
Other comprehensive income (loss) for the year	-	-	-	-	1,536	101,860	(4,023)	99,373
Total comprehensive (loss) income	-	-	-	-	(87,333)	101,860	(4,023)	10,504
Appropriations of 2024 earnings:	6(10)							
Legal reserve	-	-	3,558	-	(3,558)	-	-	-
Special reserve	-	-	-	(85,212)	85,212	-	-	-
Cash dividends of ordinary share	-	-	-	-	(47,305)	-	-	(47,305)
Changes in ownership interests in subsidiaries	6(9)	6,840	-	-	-	-	-	6,840
Conversion of convertible bonds	6(8)(9)	834	-	-	-	-	-	990
Changes in equity of associates and joint ventures accounted for using equity method	6(9)	34,653	-	-	-	-	-	34,653
Disposal of investments in equity instruments designated at fair value through other comprehensive income by investments accounted for using equity method		-	-	-	17,451	-	(17,451)	-
Balance at December 31, 2025	\$ 2,365,422	\$ 1,681,927	\$ 137,753	\$ 342,340	\$ 518,260	(\$ 256,157)	(\$ 5,797)	\$ 4,783,748

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

FIC GLOBAL, INC.
PARENT COMPANY ONLY 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			
(Loss) profit before tax		(\$ 81,955)	\$ 32,515
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(16)	29	12
Amortization	6(16)	611	667
Net loss on financial assets or liabilities at fair value through profit or loss	6(2)(14)	1,514	5,914
Interest expense	6(15)	7,921	12,672
Interest income	6(12)	(2,214)	(4,452)
Share of profit of subsidiaries and associates accounted for using equity method	6(4)(11)	17,173	(35,982)
Impairment loss on financial assets	6(4)(14)	48,631	9,118
Losses on debt repayment	6(6)(14)	10,627	-
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable due from related parties		1	-
Other receivables		16	(2)
Other receivables due from related parties		-	306
Other current assets		(247)	-
Changes in operating liabilities			
Other payables		124	(10,678)
Other payables to related parties		(13,872)	-
Other current liabilities		109	6
Cash (outflow) inflow generated from operations		(11,532)	10,096
Interest received		2,161	4,398
Dividends received		21,687	41,608
Interest paid		(2,547)	(421)
Income taxes paid		(4,121)	(13,244)
Net cash flows from operating activities		<u>5,648</u>	<u>42,437</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortised cost		-	(40,000)
Proceeds from disposal of financial assets at amortised cost		40,000	-
Acquisition of investments accounted for using equity method	6(4)	(3,153)	-
Acquisition of property and equipment		(117)	(25)
Net cash flows from (used in) investing activities		<u>36,730</u>	<u>(40,025)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayments of bonds	6(20)	-	(100)
Redemption of convertible bonds	6(20)	(579,723)	-
Increase in long-term notes and accounts payable to related parties	6(20)	620,000	170,000
Decrease in long-term notes and accounts payable due from related parties	6(20)	(44,000)	-
Cash dividends paid	6(10)	(47,305)	(164,300)
Net cash flows (used in) from financing activities		<u>(51,028)</u>	<u>5,600</u>
Net (decrease) increase in cash and cash equivalents		(8,650)	8,012
Cash and cash equivalents at beginning of year		60,672	52,660
Cash and cash equivalents at end of year		<u>\$ 52,022</u>	<u>\$ 60,672</u>

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

FIC Global, Inc.**Statement of Appropriation of Earnings for 2025**

	Unit: NT\$
Beginning unappropriated earnings	588,141,951
Net loss after tax for the year	(88,869,606)
Remeasurements of defined benefit plans recognized in retained earnings	1,537,763
Disposal of equity instruments measured at fair value through other comprehensive income (fvoci)	17,450,518
Subtotal of net loss after tax for the year and other items recognized in unappropriated earnings	(69,881,325)
Add: reversal of special reserve	80,385,608
Distributable net profit	598,646,234
Appropriation items:	
Dividend to shareholders -cash (nt0.2 per share)	(47,308,449)
Unappropriated retained earnings	551,337,785

Note: The earnings distribution shall be made with priority from 2025 earnings.

Chairman:
Chien Leo
Ming Tz

Manager:
Chien Leo
Ming Tz

Accounting
Manager:
LI, YU-HUA

List of Director (Including Independent Director) Candidates

Category	Name	Gender	Education	Experience	Current Position	Shares Held (Shares)
Director	Chia Chao Investment Inc. Representative: Chien Leo Ming Tz	Male	M.S. in Electrical Engineering, UCLA	President, FIC Global, Inc. Chairman, Ubiqconn Technology, Inc. Vice Chairman, 3CEMS Group	Chairman & President, FIC Global, Inc. Chairman, Ubiqconn Technology Inc. Vice Chairman, 3CEMS Group	45,723,836
Director	WYC God-loving Foundation for Charity Representative: Lee, Kai-Tien	Male	Ph.D. in Civil and Environmental Engineering, Virginia Tech	Chairman, LOHAS Biotech Development Corp.	Supervisor, First International Computer, Inc. Chairman, LOHAS Biotech Development Corp. Supervisor, Geointelligence Systems, Inc. Director, Lambert Newmedia, Inc.	35,292,065
Director	WYC God-loving Foundation for Charity Representative: Wu, Shun-I	Male	Associate of Engineering in Electronic Engineering, Vanung Institute of Technology	Chairman, Lambert Newmedia, Inc.	Director, FIC Global, Inc. Chairman, Lambert Newmedia, Inc.	35,292,065
Independent Director	Wang, Cheng-Wei	Male	M.Div., China Evangelical Seminary B.A. in Accounting, Tamkang University	Executive Pastor, Rehoboth Holiness Church District Pastor, Bread, Life Christian Church in Taipei District Pastor, Bread, Life Christian Church in Shilin KPMG Taiwan	Independent Director, FIC Global, Inc. Pastor, Full Blessing Bread, Life Christian Church in Tian-Mu	0
Independent Director	Hsu, Chin-Hsin	Female	LL.M., Northwestern University	Judge, Taiwan Pingtung/Keelung District Assistant solicitor, Formosa Transnational Attorneys at Law. Chief Legal Officer, Mercuries & Associates, Ltd.	CLO & CSO, Mercuries & Associates Holding, Ltd. Vice President, Mercuries Life Insurance Co., Ltd. Director, CMG International One Co., Ltd. Director, CMG International Two Co., Ltd. Director, Framosa Co. Ltd	0

Category	Name	Gender	Education	Experience	Current Position	Shares Held (Shares)
					Director, Mercuries Life Insurance Co., Ltd. Independent Director, Orient EuroPharma Co., Ltd. Independent Director, Eastern Union Interactive Corp. Director, SCI Pharmtech, Inc. Director, Yushan Pharmaceuticals, Inc. Director, Taiwan Masters Golf Promotion Foundation	
Independent Director	Augustine Chen	Male	B.Sc., University of Manitoba	Chairman, J.P. Morgan Securities (Taiwan) Limited Vice-President, Yuanta Securities Director, Deutsche Bank Vice-President, CLSA Securities Project Manager, ASUSTeK Computer Inc.	-	0
Independent Director	Kuo, Hui-Ling	Female	B.A. in Accounting, Shih Chien University Graduate Institute of Business Management, NTUT (Incomplete)	Public Relations Manager, Commonwealth Magazine Co., Ltd. Campaign Staff, Sean Lien for Taipei Mayor Campaign Headquarters Chief of Staff, Office of Legislator, Legislative Yuan	CEO, Taiwan Impact Platform Co., Ltd.	0

Note: The qualifications of the nominees above were already approved with a resolution made by the Board of Directors of the Company on March 27, 2026.

**Concurrent Positions Held in Other Companies by Director
(Including Independent Directors) Candidates**

Category	Name	Name of Other Company and Concurrent Position
Director	Chia Chao Investment Inc. Representative: Chien Leo Ming Tz	Chairman, First International Computer, Inc. Chairman, RuggON Corporation Independent Director, Promate Electronic Co., Ltd. Director, Witology Technology Company Limited Chairman, Ubiqconn Technology, Inc. Director, King's Sports Co. Ltd. Director, Leo Systems, Inc. Independent Director, CyberLink Corp.
Director	WYC God-loving Foundation for Charity Representative: Lee, Kai-Tien	Supervisor, First International Computer, Inc. Chairman, LOHAS Biotech Development Corp. Supervisor, Geointelligence Systems, Inc. Director, Lambert Newmedia, Inc.
Director	WYC God-Loving Foundation for Charity Representative: Wu, Shun-I	Director, First International Computer, Inc. Chairman, Lambert Newmedia, Inc.
Independent Director	Wang, Cheng-Wei	Pastor, Full Blessing Bread, Life Christian Church in Tian-Mu
Independent Director	Hsu, Chin-Hsin	CLO & CSO, Mercuries & Associates Holding, Ltd. Vice President, Mercuries Life Insurance Co., Ltd. Director, CMG International One Co., Ltd. Director, CMG International Two Co., Ltd. Director, Framosa Co. Ltd Director, Mercuries Life Insurance Co., Ltd. Independent Director, Orient EuroPharma Co., Ltd. Independent Director, Eastern Union Interactive Corp. Director, SCI Pharmtech, Inc. Director, Yushan Pharmaceuticals, Inc. Director, Taiwan Masters Golf Promotion Foundation
Independent Director	Kuo, Hui-Ling	CEO, Taiwan Impact Platform Co., Ltd.

FIC Global, Inc.
Articles of Incorporation

Chapter 1 General

- Article 1 The Company is organized in accordance with Business Merger and Acquisition Act, Company Act and applicable legislations and is named FIC Global, Inc.
- Article 2 The Company operates the following businesses:
1. H201010 Investment
 2. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3 The Company may provide loans, endorsements and guarantees as required for its business or subsidiary and the board of directors is authorized to establish relevant rules.
- Article 4 The Company has its headquarters in Taipei City and may set up domestic or overseas branches or representative offices as required through board resolutions.
- Article 5 The Company makes public announcements in accordance with Article 28 of the Company Act.

Chapter 2 Shares

- Article 6 The Company's total capital is NT\$25,000,000,000, divided into 2,500,000,000 shares, which may be issued through multiple issuances. The face value is NT\$10 per share. The board of directors is authorized to issue the shares based on actual requirements. Among the total number of shares under the previous paragraph, 1,000,000,000 shares are reserved for subscription against warrants, special shares with warrants or corporate bonds with warrants issued by the Company.
- Article 6-1 The Company acquires treasury shares, issues employee stock warrants, issues new shares for cash capital increase, and issues new shares with restricted employee rights in accordance with the law, including employees of controlled or subordinate companies who meet certain conditions.
- Article 7 Deleted.
- Article 7-1 Deleted.
- Article 7-2 Deleted.
- Article 8 Deleted
- Article 9 The Company does not need to print share certificates for shares it issues, provided that shares issued in accordance with this paragraph shall be registered with the Taiwan Depository and Clearing Corporation.
- Article 10 All shares of the Company are registered shares and are issued after affixation of directors' signatures or seals on the Company's behalf and certification in accordance with the law.
- Article 11 Registration of share transfer in the shareholders register is suspended during a period of 60 days before any general shareholders' meeting, 30 days before any extraordinary shareholders' meeting and 5 days before the record date for distribution of dividend or bonus decided by the Company. The period starts from the meeting date or record date.

Chapter 3 Shareholders' Meeting

Article 12 Shareholders' meetings are divided into general shareholders' meetings and extraordinary shareholders' meetings. General meetings are held once a year in accordance with the law within 6 months from the end of each accounting year. Extraordinary meetings are held as required in accordance with the law.

With the consent of the counterparties, shareholders' meeting notice may be given in electronic manners. For any shareholder holding less than 1,000 registered shares, shareholders' meeting notice may be given in the form of public announcement. The Company may hold shareholders' meetings through video conference or in other manners published by the central competent authority. The conditions for holding meetings through video conference, the procedures thereof and other compliance matters shall be in accordance with the regulations further established by the securities competent authority.

Article 13 For each shareholders' meeting, shareholders may issue proxies printed by the Company, specifying the scope of authorization, to designate a representative to attend the shareholders' meeting on the shareholders' behalf.

Article 14 Unless otherwise provided by law, each shareholder of the Company is entitled to one vote per share.

Article 15 When the Company holds a shareholders' meeting and uses an electronic manner as one of the voting manners, shareholders exercising voting rights in electronic manners are deemed to have attended the meeting in person. Matters related to such exercise shall be governed by current legislations.

Unless otherwise provided by Company Act, resolutions of shareholders' meetings shall be approved by shareholders representing the majority of voting rights of attending shareholders in a meeting that is attended by shareholders representing the majority of all outstanding shares.

Resolutions of shareholders' meetings shall be recorded in minutes.

The minutes under the previous paragraph shall be prepared and distributed in accordance with Article 183 of the Company Act.

Chapter 4 Directors and Supervisors

Article 16 The Company has 5 to 11 directors, elected by shareholders' meeting from a list of director candidates under the candidate nomination system. The same person may be re-elected upon expiry of the term. The qualification, nomination manner and other compliance matters shall be as prescribed by the competent authority.

Among the number of directors under the previous paragraph, there shall be at least 3 independent directors and the number of independent directors shall represent at least 1/3 of all board seats.

Article 16-1 Directors are elected under the candidate nomination system. Nomination shall be in accordance with Article 192-1 of the Company Act. Independent directors and non-independent directors shall be elected at the same time and the number of elected directors shall be calculated separately.

Article 16-2 The Company has an audit committee in accordance with Article 14-4 of the Securities and Exchange Act, composed of all independent directors. The audit committee or members thereof is responsible for performing the duties of supervisors in accordance with the Company Act, Securities and Exchange Act and other legislations. Supervisors shall be cancelled on the date on which the audit committee is established.

Article 17 The board of directors is composed of directors. One chairman shall be elected by directors from among themselves through approval by the majority of directors attending a meeting that is attended by 2/3 or more directors. Board meeting notice may be given in writing, by email or fax. Directors shall attend board meetings in person, provided that they may also be represented by other directors. When a director asks another director to attend a board meeting on his/her behalf, he/she shall issue a proxy on each occasion, specifying the scope of authorization for the agenda. Any director participating in a meeting through video conference shall be deemed to have attended the meeting in person.

Article 18 Deleted.

Article 19 When the chairman is on leave or cannot perform his/her duties for any reason, the representation shall be in accordance with Article 208 of the Company Act.

Article 20 Other than directors' remuneration under Article 24 of these Articles of Association, the board of directors is authorized to determine the remuneration for directors of the Company up to a total of NT\$20,000,000 per year, regardless of whether the Company is profit-making or loss-making. Directors of the Company are paid an attendance fee of NT\$2,500 per person per meeting, or NT\$5,000 for independent directors.

Article 21 Directors of the Company may also serve as directors or supervisors of subsidiaries.

Chapter 5 Managers

Article 22 The Company has multiple managers and may have technical, legal, accounting and financial experts as advisors as required for its business. The hiring, dismissal and remuneration of such persons shall be in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 23 The Company's accounting year is from 1 January to 31 December of each year. At the end of each accounting year, the board of directors shall prepare business report, financial statements, profit distribution or loss compensation proposal, etc. and submit them to the general shareholders' meeting for approval.

Article 24 If the company makes a profit in the year, it shall allocate 2% to 10% of the remuneration of employees (including the remuneration of grass-roots employees), which shall be distributed in stock or cash by the resolution of the board of directors, and the distribution objects may include the employees of subordinate companies who meet certain conditions, and no less than 30% shall be allocated to grass-roots employees within the distribution amount of the above-mentioned employee remuneration; The Company may make the above profits, and the Board of Directors shall resolve to allocate no more than 1.5% of the remuneration of the directors. The distribution of employee remuneration and directors' remuneration should be reported to the shareholders' meeting.

However, if the Company still has accumulated losses, the amount of compensation shall first be provisioned before employee remuneration and director remuneration are provisioned in the ratios under the previous paragraph.

Article 24-1 If the Company has profit in yearly closing, taxes shall first be paid and accumulated losses shall be compensated. Then 10% legal reserve shall be provisioned, unless the amount of legal reserve has reached the paid-in capital of the Company. The rest may be used to provision for or recycle special reserve in accordance with the law. The balance amount, if any, shall be subject to profit distribution proposal to be prepared by the board of directors together with accumulated non-distributed profit and submitted to the shareholders' meeting for resolution to distribute shareholder dividend and bonus. In consideration of its funding requirements and in order to reinforce its financial structure, as well as to duly satisfy shareholders' cash flow requirements, the Company's dividend policy may be issued in cash or in stock. Cash stock shall be at least 1% of the total amount of dividend distributed.

Article 25 The organizational charters and bylaws of the Company and the board of directors shall be further established by the board of directors.

Chapter 7 Miscellaneous

Article 26 Any matter that is not stipulated in these Articles of Association shall be governed by the Business Merger and Acquisition Act, Company Act and applicable legislations.

Article 27 These Articles of Incorporation were established on 25 June 2004.

The first amendment was made on 22 June 2005.

The second amendment was made on 15 June 2006.

The third amendment was made on 13 June 2007.

The fourth amendment was made on 15 June 2010.

The fifth amendment was made on 18 June 2012.

The sixth amendment was made on 19 June 2013.

The seventh amendment was made on 28 June 2016.

The eighth amendment was made on 9 June 2020.

The ninth amendment was made on 23 June 2022.

The tenth amendment was made on 6 June 2024.

The tenth amendment was made on 28 May 2025.

FIC Global, Inc.

Chairman: Chien Leo Ming Tz

FIG Global Inc.
Rules of Procedure for Shareholders Meetings

Established on 25 June 2004
Articles 8 and 14 amended on 15 June 2006
Article 20 amended on 18 June 2012

1. The rules of procedures for the Company's shareholders meetings shall be as provided in these Rules.
2. "Shareholders" referred to in these Rules mean shareholders listed in the shareholders register and proxy holders.
3. Shareholders (or proxy holders) shall sign on the "attendance book" or hand in "sign-in cards" and the numbers of shares represented shall be calculated accordingly.
4. The chair shall call the meeting to order when shareholders representing the majority of the total number of issued shares are in attendance. If the attending shareholders do not represent the statutory quorum after the appointed meeting time, the chair may announce a postponement. If the quorum is not met after two postponements (20 minutes for the first postponement and 10 minutes for the second postponement) and the attending shareholders still represent less than one third of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175 of the Company Act with the consent of shareholders representing the majority of voting rights in attendance. If the total number of shares represented by attending shareholders meets the statutory quorum at the time of the above tentative resolution, the chair may officially call the meeting to order at any time and ask the meeting to ratify the tentative resolution already passed.
5. (1) The agenda of shareholders meeting shall be set by the board of directors. After shareholders complete attendance registration, the chair shall distribute the agenda to attending shareholders or proxy holders. The meeting shall proceed in the order set by the agenda, provided that it may be changed with a resolution of the shareholders meeting.
(2) The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.
(3) The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. After the meeting convened in accordance with the Rules of Procedure is adjourned, no shareholder shall not elect another chair and continue the meeting either at the same location or at a different location.
6. Before speaking, an attending shareholder must specify on a speaker's slip the shareholders' name, number of attendance card and subject of the speech. The order in which shareholders speak will be set by the chair. A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail. When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation. Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.
7. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting. When a government or juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.
8. Deleted.
9. After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

10. No discussion or voting shall take place on any matter outside the agenda. When the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.
11. The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.
12. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company. The results of the voting shall be announced on-site at the meeting and a record made of the vote.
13. Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, if there is no objection voiced after the chair's enquiry, the proposal shall be deemed approved with the same effect as voting.
With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares. The number of shares for which voting rights may not be exercised shall not be calculated as part of the voting rights represented by attending shareholders.
14. Deleted.
15. When a proxy holder attends a shareholders meeting, with the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.
16. When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.
17. When a meeting is in progress, the chair may announce a break based on time considerations.
18. In case of air strike exercise during the proceeding of a meeting, the meeting shall be suspended and participants shall evacuate. The meeting shall continue one hour after the alarm is lifted.
19. The chair may direct the proctors (or security personnel) to help maintain order at the meeting place. When proctors (or security personnel) help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."
20. Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form. The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and results. The minutes shall be kept together with the attendance book or sign-in cards of attending shareholders and proxies.
21. When a shareholders meeting cannot be held at the notified time and date for any reason or if the agenda cannot continue during the meeting, the chair is authorized to defer or resume the meeting within five days in accordance with Article 182 of the Company Act. Article 172 of the Company Act about the procedure for convene a meeting is not applicable to the above deferred or resumed meeting.
22. Anything that is not stipulated in these Rules shall be governed by the Company Act, the Articles of Association of the Company and other applicable laws.
23. These Rules were established on 25 June 2004 and implemented after approval by the founders meeting shareholders meeting of the Company. The same shall be applicable to any amendment hereto.

FIC Global, Inc.

Procedures for Election of Directors

1. Elections of directors of the Company shall be conducted in accordance with these Procedures.
2. Elections of directors of the Company shall be conducted in shareholders meeting.
3. Elections of directors at the Company shall be conducted in accordance with the candidate nomination system.
4. The cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates. Fractional shares shall not be counted.
5. The number of directors will be as specified in the Company's articles of incorporation. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.
6. Deleted.
7. The Company shall prepare ballots with attendance card numbers and the number of voting rights associated with each ballot.
8. Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel.
9. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.
10. The voter shall fill out the name of the person it elects in the “candidate” column of the ballot and may also specify the shareholder account number. However, if the candidate is a government or corporate shareholder, the government or corporation’s name shall be indicated in the “candidate” column of the ballot. The voter may also choose to fill out the government or corporation’s name together with its representative’s name. If there are multiple representatives, respective representative’s name shall be indicated.
11. A ballot is invalid under any of the following circumstances:
 - (1) Not using the ballot stipulated in these Procedures.
 - (2) A blank ballot is placed in the ballot box.
 - (3) The writing is unclear and indecipherable.
 - (4) The candidate whose name is entered in the ballot is illegible or does not conform to the shareholders register.
 - (5) Other words or marks are entered in addition to the name of candidate and shareholder account number.
 - (6) The name of the candidate indicated is the same as another shareholder and no shareholder account number is provided for identification.
12. After voting is completed, votes will be opened and counted onsite at the presence of the vote monitor. The results shall be announced onsite by the chair.
13. The board of directors of the Company shall issue notifications to the persons elected as directors after completion of the shareholders meeting.
14. Anything that is not stipulated in these Procedures shall be governed by the Company Act and other applicable legislations.
15. These Procedures were established on 25 June 2004 and implemented after approval by the founders meeting or shareholders meeting of the Company. The same is applicable in case of amendment. The first amendment was made on 7 June 2017. The second amendment was made on 9 June 2020.

FIC Global, Inc. Shareholding Status of All Directors

1. Type and total number of issued shares: 236,637,616 common shares.
2. Statutory minimum shareholding required for all directors: 12,000,000 shares.
3. Details of shareholdings are as follows:

As of the book closure date for the AGM: March 29, 2026

Title	Name or Corporation Name	No. of shares held on transfer suspension date	
		No. of Ordinary Shares	Percentage (%)
Chairman	Chia Chao Investment Inc. Representative: Chien Leo Ming Tz	45,723,836	19.32
Director	WYC God-loving Foundation for Charity Representative: Wu, Shun-I	35,292,065	14.91
Director	WYC God-loving Foundation for Charity Representative: Lee, Kai-Tien	35,292,065	14.91
Independent Director	Kao, Tien-Ching	0	0
Independent Director	Chen, Min-Pen	0	0
Independent Director	Wang, Cheng-Wei	0	0
Independent Director	Hsu, Chin-Hsin	0	0
Total		81,015,901	34.24

Other Notes

Notes about agenda proposal and nomination handling instructions by shareholders for 2026 Annual General Meeting:

1. Pursuant to Articles 172-1 and 192-1 of the Company Act, shareholders holding 1% or more of the total number of issued shares of the Company may submit in writing proposals for the Annual General Meeting and nominations for independent director candidates.
2. Proposal:
Each shareholder may submit only one proposal, and the content of each proposal shall not exceed 300 words; otherwise, the proposal will not be included in the agenda.
Nomination content:
The nominating shareholder shall attach the name, education, experience, letter of commitment of the nominee who is willing to be a director after being elected, a statement that there are no circumstances stipulated in Article 30 of the Company Law and other relevant supporting documents, and the number of nominated candidates shall not exceed the number of independent directors to be elected, and those who exceed the number of candidates to be elected will not be included in the list of candidates for independent directors.
3. The Company made a public announcement on the Market Observation Post System (MOPS) in accordance with the law. The period for accepting shareholder proposals and nominations of independent director candidates for the Annual General Meeting is from March 20 to March 30, 2026 (submissions sent by registered mail shall be deemed received upon delivery).
4. The Company did not receive any shareholder proposals or nominations.