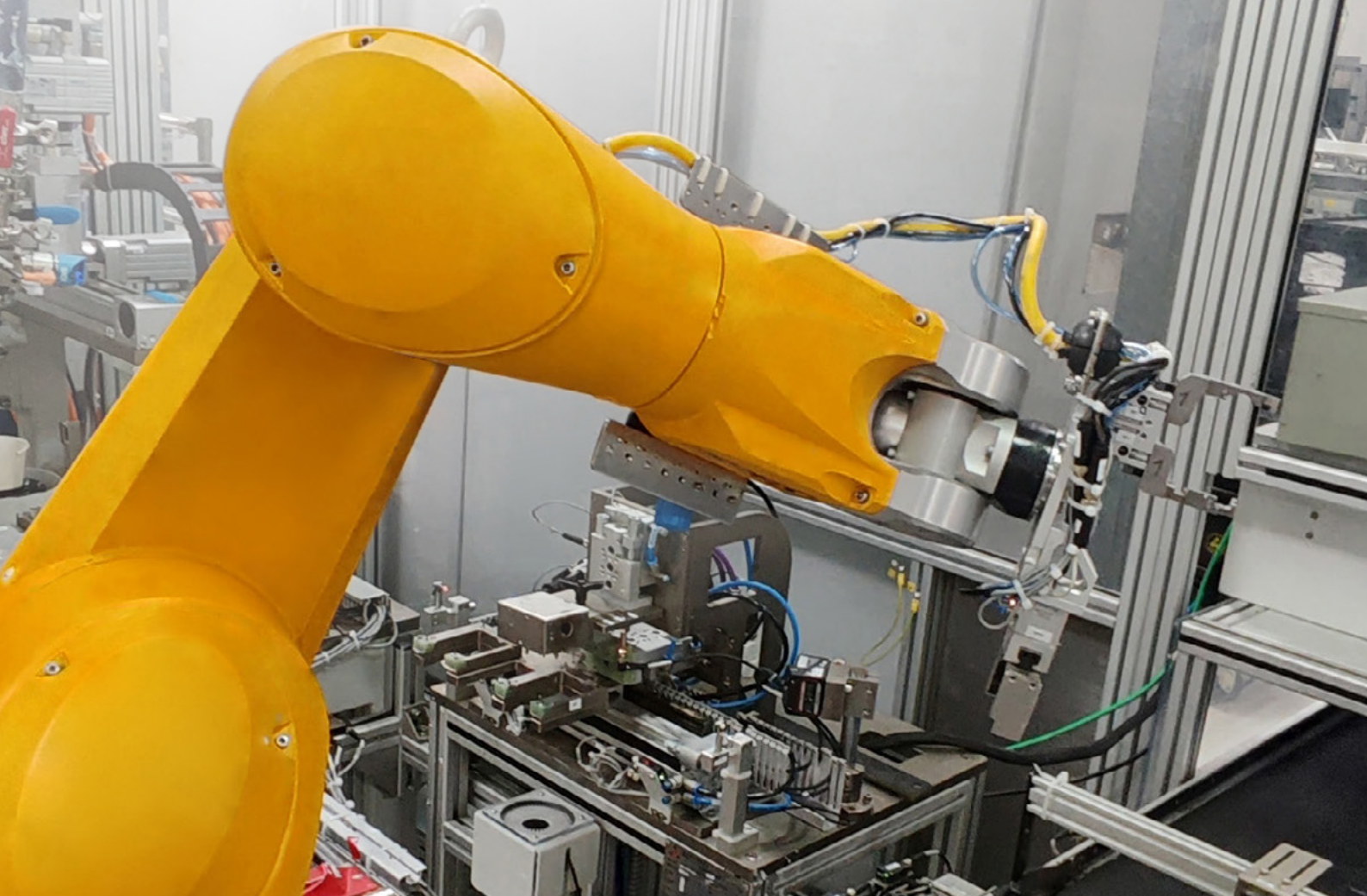




Foundations for the Future

Solidifying Our Core for Evolving Possibilities

Integrated Report 2025



ABOUT IMI

Integrated Micro-Electronics, Inc. (IMI), the electronics manufacturing subsidiary of Ayala Corporation, is a global provider of electronics manufacturing solutions offering end-to-end capabilities from new product introduction and advanced prototyping to high-reliability mass production, testing, system integration, and aftermarket services. IMI serves the mobility, connectivity, power electronics, communications, and medical sectors with expertise that supports mission-critical and performance-driven applications.

With 11 manufacturing plants across five countries, the company delivers fast, flexible, and scalable manufacturing through deep engineering expertise, advanced test systems, robust vertical integration, and resilient, data-driven supply-chain management. IMI's comprehensive value chain enables faster time-to-market, competitive total cost of ownership, and strong global compliance, ensuring customers achieve reliability and market leadership.

For more information, visit global-imi.com.

OUR PURPOSE

We partner with global organizations to provide manufacturing solutions to **SAVE LIVES, CONSERVE ENERGY, and IMPROVE QUALITY OF LIFE.**

OUR VISION

The leading **INNOVATIVE** partner for customized solutions. Our **PEOPLE** deliver the highest quality experience.

OUR MISSION

Passionately create a unique product realization experience that our partners love

OUR CORE VALUES**Integrity**

Honesty, trustworthiness, and consistency in words and actions

Customer Focus

Building a strong partnership with customers by providing excellent and mutually beneficial solutions

Concern for Others

Caring for co-employees, community, and country

Excellence

Doing the best and continuously exceeding expectations

ABOUT THE COVER

The cover features a high-precision industrial robot operating at IMI Mexico. With six axes of movement and a 6-kg load capacity, the robot performs high-accuracy pick-and-place tasks in the OP120 High-Precision Card Insertion process. It also supports automated module transfer from the assembly line to chamber pallets for a major project, reflecting IMI's commitment to advanced automation and manufacturing excellence.

ABOUT THIS INTEGRATED REPORT

This Report highlights the performance and progress of IMI for the year 2025, reflecting our ongoing commitment to transparency, disciplined performance, and long-term value creation. It shows how our strategy, capabilities, and culture are shaping a stronger, more resilient IMI—better aligned, positioned, and prepared to navigate a rapidly changing industry landscape.

As a global leader in electronics manufacturing, the company continues to serve the evolving needs of the mobility, connectivity, medical, power electronics, and communications industries. In 2025, we advanced our transformation by consolidating operations into larger, more capable manufacturing sites. This streamlined footprint has strengthened operational alignment, cost structures, and our ability to deliver consistent, high-quality solutions worldwide. Combined with rigorous commercial and operational improvements, these actions helped IMI return to profitability and drive margin growth.

While the global automotive market remained soft, particularly in Europe, where electric vehicle adoption slowed, and production schedules became more conservative, IMI mitigated these pressures by improving operational performance and diversifying our portfolio. Over the past two years, we have expanded our presence in high-growth industrial applications, data center infrastructure, medical technologies, and power module solutions beyond automotive. These markets leverage IMI's engineering strengths and support our long-term goal of diversifying revenue and improving profitability.

This report also provides an integrated view of IMI's financial and non-financial performance, presenting how we create sustainable value throughout our global supply chain. Our sustainability disclosures align with the Sustainability Accounting Standards Board (SASB) framework, complementing other international standards such as the Global Reporting Initiative (GRI) Standards, the Task Force on Climate-Related Financial Disclosures (TCFD) and the International Integrated Reporting Council (IIRC) to ensure a comprehensive approach to transparency and accountability.

We invite our stakeholders to explore this document as a concise view of our accomplishments, challenges, and strategic direction. We hope that these insights affirm confidence in our ability to navigate industry shifts, deliver sustainable value, and remain a trusted partner in the global electronics supply chain.

IMI welcomes feedback and inquiries to help improve its future reporting.

The company is happy to receive feedback and comments through the following email addresses:

Investors	IR@global-imi.com
Governance	corporatesecretary@global-imi.com compliance_officer@global-imi.com
Sales	sales@global-imi.com
Sustainability	john.madriaga@global-imi.com
Data Privacy	privacy@global-imi.com
Careers	careers@global-imi.com

- A copy of IMI's financial statements can be accessed at www.global-imi.com.
- Additional references for specific stakeholders are available at www.global-imi.com/governance.
 - Corporate Governance Manual
 - IMI Board Charter
 - Internal Audit Charter
 - Enterprise Risk Management Policy
 - Policy on Insider Trading
 - IMI Code of Conduct
 - IMI Supplier Code of Conduct
 - 2025 SEC Form 17-A
- For more details about the various frameworks and standards referred to, check:
 - integratedreporting.ifrs.org
 - globalreporting.org
 - fsb-tcfid.org
 - unglobalcompact.org
 - sdgs.un.org/goals
- For Management's Discussion and Analysis of Financial Condition and Results of Operations, go to **page 96**.
- The Independent Assurance Statement on IMI's sustainability disclosures is on **page 90**.

Toward lasting impact.

We continue to view sustainability as a strategic path to resilience and long-term value. The challenge—and opportunity—is to link a sustainable mindset with lasting success, making it fundamental to how we operate.

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Independent Assurance Statement

In 2025, IMI strengthened its ESG foundation by deepening alignment with the United Nations Sustainable Development Goals and **upholding robust environmental, social, and governance practices across its global footprint.**

Our sustainability strategy remains anchored in responsible manufacturing, disciplined capital allocation, and transparent reporting. These principles are reflected in the continued development of IMI's Sustainability Hub and integrated data-driven disclosures.

A key priority for the year was efficiency-driven footprint optimization. We completed the divestment of IMI Czech Republic, consolidating our European operations into Bulgaria and Serbia to reduce overhead, improve operational focus, and streamline regional capabilities. In China, IMI successfully transferred all Kuichong production to our Pingshan facility, improving capacity

utilization, strengthening operational resilience, and ensuring uninterrupted service to customers.

The company also advanced its portfolio realignment, including the divestment of our 50.32% stake in VIA Optronics Holding AG. This strategic move sharpens IMI's focus on core automotive and industrial EMS markets—segments characterized by long product lifecycles, stringent quality requirements, and opportunities for high efficiency manufacturing. These initiatives reinforce long-term sustainability by directing resources toward higher value and more energy-efficient operations.

ESG ROADMAP AND ACTIVITIES

2022	2023	2024	2025	2030	
<ul style="list-style-type: none"> GHG reduction target by 2030 Net Zero 2050 Energy efficiency & PPA initiatives IPS ESG Awards 	<ul style="list-style-type: none"> IMI Scope 3 strategy ESG awareness initiatives (flag ceremony talk, plastic free week, etc) Sustainability Internal Audits 	<ul style="list-style-type: none"> SouthPole Project Science Based Target Initiative (SBTi) Carbon Disclosure Project (CDP) 	<ul style="list-style-type: none"> Validation of carbon emission reduction roadmap IMI-initiated community outreach programs Sustainability audits covering 20% of our top 150 suppliers 	<ul style="list-style-type: none"> 50% reduction in Scope 1 & 2 GHG 25% reduction in Scope 3 Green Energy utilization ≥ 50 % Healthy & safe work environment Stakeholder collaboration Ethical & sustainable business practices aligned with global standards 	
<ul style="list-style-type: none"> Firming up of social targets Training and certification of ESG Team IMI Global cascade workshops ESG KPI on BSC 	<ul style="list-style-type: none"> IMI COC full rollout ESG upskilling for leaders Working hour compliance 	<ul style="list-style-type: none"> IMI Sustainability table of organization ESG organizational alignment to business strategies DNV 3rd party assurance 			<ul style="list-style-type: none"> IMI Supplier Code of Conduct IMI Supplier Audit Procedure Supplier engagement workshops
<ul style="list-style-type: none"> IMI Sustainability table of organization ESG organizational alignment to business strategies DNV 3rd party assurance 	<ul style="list-style-type: none"> Preparation for SEC new guidelines on sustainability reporting Preparation for IFRS RBA COC Version 8 Audit 20% of top IMI Suppliers 				



STEWARDSHIP RESILIENCE

2025 was a year of disciplined execution and purposeful transition. Despite a volatile environment, we stayed focused on what matters most: building a resilient, low-carbon, and responsible manufacturing platform that supports our customers' shifts in mobility, industrial automation, energy, and healthcare.

We continue to view sustainability as a strategic path to resilience and long-term value. Embedding it into our operations strengthens our ability to create impact for all stakeholders. The challenge—and opportunity—is to link a sustainable mindset with lasting success, making it fundamental to how we operate.

In an industry where innovation shapes the future, we are equally responsible for protecting it. Our ESG journey reflects this commitment. Guided by the belief that profit and purpose must coexist, our roadmap evolves as we move toward a more resilient and responsible manufacturing ecosystem—one that benefits business, people, and the planet.

At IMI, sustainability is our way forward—engineered for execution, delivered with purpose. But we cannot succeed alone.

We invite you—our partners, peers, and communities—to continue this journey with us. Your collaboration fuels our progress. Together, let's build an industry that not only innovates, but inspires.



Laurice S. Dela Cruz
Laurice S. Dela Cruz
 Chief Sustainability Officer

Financial performance further validated this strategic direction. For the year 2025, IMI delivered US\$20.3 million core net income, driven by stronger utilization, margin improvements, and disciplined operating cash flow management, which collectively reduced net debt and strengthened the balance sheet. This financial resilience enables continued investments in worker safety, quality systems, environmental programs, and other ESG-aligned initiatives across IMI's global sites.

Across our network, we also maintained key global certifications—including ISO 14001 for environmental management, IATF 16949 for automotive quality, and ISO 45001 / ISO 27001 at select facilities—reflecting the company's commitment to rigorous governance, risk management, and continuous improvement in environmental and social performance.

At the same time, IMI also reinforced its dedication to responsible business practices through participation in the Ayala Integrated Corporate Governance,

Risk Management, and Sustainability Summit, underscoring the company's belief that resilience, sustainability, and long-term stakeholder value are closely intertwined.

ENGAGING CUSTOMERS TO ADVANCE ENERGY-EFFICIENT INNOVATION

As part of its commitment to climate stewardship and sustainable manufacturing, the company is deepening collaboration with customers to codevelop energy-efficient products and next-generation electronics that reduce carbon impacts across the value chain. Our engineering and manufacturing teams are expanding partnerships in power electronics, smart mobility, industrial automation, and energy-optimized device architectures. Through early-stage design engagement, materials innovation, and advanced manufacturing technologies, IMI works with customers to deliver solutions that enhance performance while reducing energy consumption throughout the product lifecycle.

This customer-centric approach enables the company to support global emissions reduction goals while helping OEM partners meet evolving regulatory requirements and sustainability standards across automotive, industrial, medical, and power markets.

LOOKING AHEAD

IMI will continue embedding ESG into its operations by advancing footprint integration, improving environmental intensity performance, strengthening supply chain sustainability, and investing in capabilities that enable the production of reliable, high-quality, and energy-efficient electronics. The company remains committed to long-term value creation, delivering responsible growth, operational excellence, and continuous innovation for customers, employees, communities, and shareholders.

Leveraging our global resources to deliver long-term value for stakeholders and society

This framework demonstrates how our organization strategically mobilizes diverse forms of capital—human, natural, intellectual, financial, social, and manufactured—anchored in the 4Ps: People, Planet, Purpose, and Prosperity.

Through robust processes and operations, including Kaizen initiatives, digital transformation, ESG integration, and governance practices, we bridge the gap between resource investment and meaningful outcomes. This unified strategy enables us to deliver sustainable value, drive innovation, and empower stakeholders across our ecosystem.

ENVIRONMENT | SOCIAL | GOVERNANCE

INPUTS



Financial Capital

- Equity US\$255.7 million
- Asset US\$677.0 million
- Bank debts US\$196.0 million



Human Capital

- Global headcount 8,544
- Number of engineers 715
- Cadetship programs across multiple sites



Social & Relationship Capital

- No. of customers approximately 250
- Number of active suppliers 1,918
- Continuous collaboration with government and academe in various geographies



Manufactured Capital

- 11 manufacturing plants in five countries
- Capital expenditure of US\$8.1 million



Natural Capital

- Electricity from the grid 66M kWh
- Water 698k m3



Intellectual Capital

- Advanced Competitiveness Engineering

OUTPUT



Commercial

- New programs US\$138 million
- -Automotive: 47%
- -Industrial and Others: 53%
- New business quote hit rate 11.4%



Financial

- Total revenues US\$996.3 million
- EBITDA Core US\$65.6 million



Process & Operations

- Customer satisfaction 4.69
- Code of Conduct Compliance – 100%
- Conflict of Interest Declaration Completion Rate 100%
- 1,181 Kaizen projects with total cost savings of US\$9.02 million

IMPACT



People



Planet



Purpose



Prosperity

- Revenues of IMI customers with ESG engagements – US\$520 million
- Manufacturing value add – US\$335.1 million
- Engagement survey – 89%
- Attrition rate permanent employees – 26%
- Training hours – 494k
- Recycled waste – 1.8k metric tons
- ICT digital transformation – 100% completion for 2025 projects
- Number of nationalities – 14

We promote good governance to support sustainable and responsible growth.

ALIGNMENT TO EXTERNAL STANDARDS AND FRAMEWORKS

We are committed to the principles and best practices of good corporate governance as embodied in our Corporate Governance Manual, which has been the foundation for the development and implementation of our value-creating activities. The Manual outlines our company's vision, mission, and core values and reinforces accountability, ethical corporate behavior, fairness, and transparency. It is reviewed and updated to ensure consistency with internal policies, laws, and regulations.

Importantly, we continuously look to external frameworks to better inform us of the evolving standards of responsibility and sustainability. From this perspective, we are compliant with the Code of Corporate Governance for Publicly-Listed Companies set forth by the Securities and Exchange Commission (SEC), except for the following deviations:

DEVIATIONS FROM THE CODE	EXPLANATION
Executive remuneration not disclosed on an individual basis	For executive remuneration, only the aggregate remuneration of the top five highest-paid officers is disclosed for the protection and privacy of the individual officers.
Independent director serving for a term of more than nine years	As discussed in the 2025 Definitive Information Statement, Mr. Nishimura has served as independent director for more than nine years. The Corporate Governance and Nomination Committee endorsed his nominations as independent director, notwithstanding, the fact that if elected once again, his services as such will exceed the recommended nine-year term provided in the SEC Corporate Governance Code for Publicly-Listed Companies, after taking into consideration their commitment and dedication in fulfilling his mandate and his invaluable contribution to Board discussions with his expert insights and independent judgment. He was duly elected by IMI's stockholders during the 2025 annual stockholders' meeting.

Supporting this compliance is an attestation from the company's Chief Executive Officer, Compliance Officer, and the Chief Audit Executive for 2025 on the adequacy of the company's system of internal controls, risk management, compliance, and governance processes. The Attestation is available at www.global-imi.com.

BOARD STRUCTURE AND PROCESS

The Board of Directors

The Board of Directors is the supreme authority in matters governing and overseeing the business of the Company. Within their authority under the Revised Corporation Code and other applicable laws and the By-laws of the Company, the Directors, acting as a Board, have the fullest powers to regulate the concerns of the Company according to their best judgment.

The board has the responsibility to promote and adhere to the principles and best practices of corporate governance, to foster long-term success of the Company and to ensure its sustained competitiveness in the global environment in a manner consistent with its fiduciary responsibility.

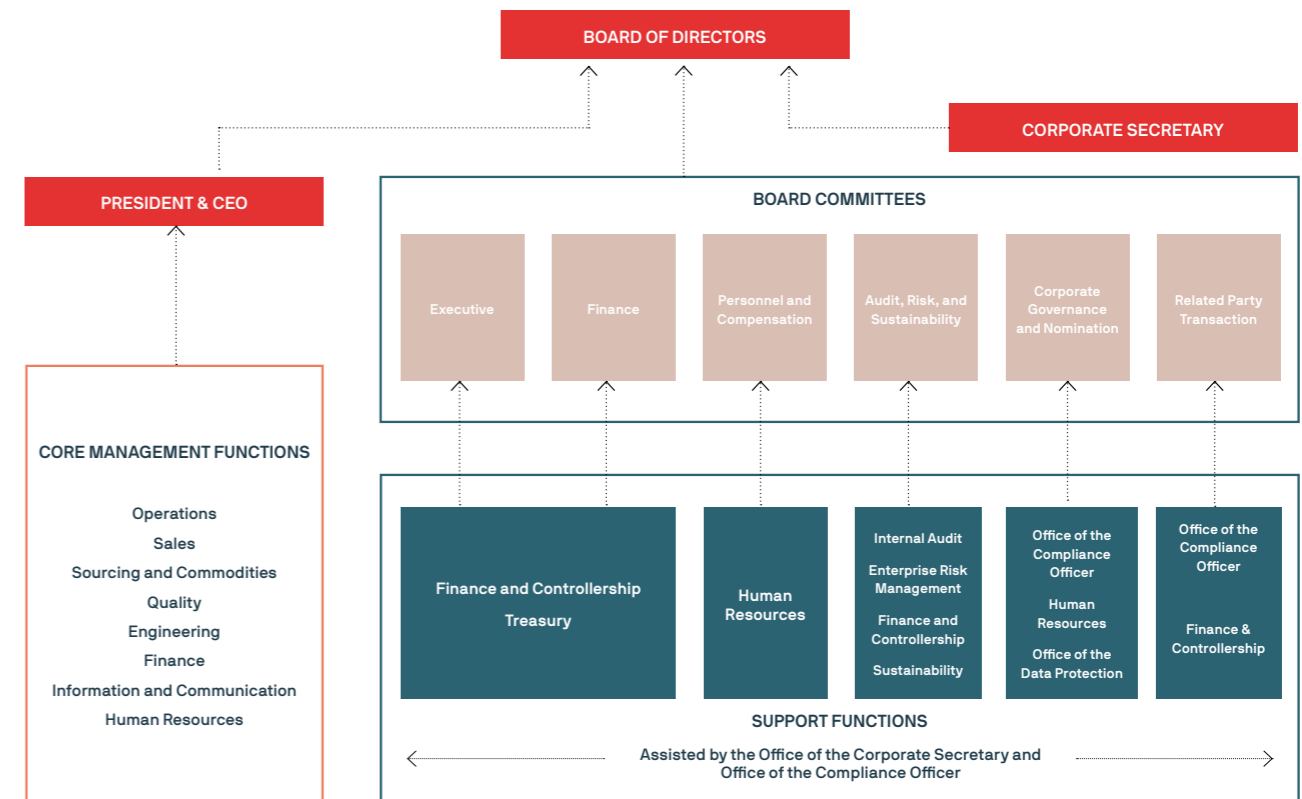
To ensure good governance, the Board formulates and continuously reviews the Company's vision, mission, strategic objectives, policies, and procedures that guide its activities, including the means to effectively monitor management's performance. The Board reviews the appropriateness of the vision and mission statement every year and oversees the implementation of the corporate strategy.

The Board oversees the development of and approves the Company's business objectives and strategy, and monitors their implementation to sustain its long-term viability and strength. They adopt effective succession planning programs for Directors, key officers, and management to ensure growth and a continued increase in the shareholders' value.

The Board also reviews and affirms the adequacy of internal control mechanism and risk management practices, accuracy and reliability of financial reporting, and compliance with applicable laws and regulations, and the proper implementation of the Company's Code of Conduct.

The Board reviews and affirms the true and fair representation of the annual financial statements.

The Board's roles and responsibilities are formalized in its Charter found on the company website, including its responsibility of overseeing business affairs and being accountable to the shareholders for the long-term performance of the company.



As a commitment to TCFD, the Board's responsibility shall extend to managing the risks and opportunities associated with climate change, which is rightly a pressing matter for both the corporation and the wider world. Our CEO and President have directed the company to focus on sustainability / ESG / climate action. As such, we continue to develop our understanding and integrate our learnings from the risks and opportunities associated with climate change into our business operations.

Acting in the best interests of its stockholders and all other stakeholders, the Board's aim is to create long-lasting success in the competitive global environments in a manner consistent with its corporate objectives.

In line with the corporate goals, IMI participates in governance summits and internal councils, as part of Ayala Corporation's (Ayala Corp) oversight controls to put management decisions in check and ensure that we conform to regulatory requirements and global best practices. IMI is also part of Ayala Corp's sustainability council to ensure that we are kept abreast of current sustainability matters concerning Ayala Corp. Furthermore, as a member of the sustainability council, we are able to learn from shared experiences, which is crucial given that sustainability and climate change are developing subject areas with research and practical guidance constantly being produced.

Board Composition

It is the responsibility of the Corporate Governance and Nomination Committee to review and monitor the structure, size, and composition of the Board and ensure the appropriate mix of competencies of directors that are aligned with the

Company's vision, mission, and strategic objectives. The Board is composed of eleven members who are elected individually by the Corporation's stockholders entitled to vote at the annual meeting and shall hold office for one year until their successors are elected in the next annual meeting. Majority of the directors have no executive responsibility and do not perform any work related to the operations (Non-Executive Directors). Among the board members are three independent non-executive directors.

Board Diversity Policy

IMI's board diversity policy encourages the selection of an appropriate mix of competent Directors, each of whom can add value and independent judgment in the formulation of sound corporate strategies and policies. Diversity includes business experience, age, gender, and ethnicity. With respect to gender, the Board shall strive to be composed of at least 30% or two (2) female directors, whichever is lower, by 2025, as stated in its board diversity policy.

Lead Independent Director

In 2025, Mr. Jesse O. Ang was appointed Lead Independent Director by the Board. As stated in the Board's Charter, it is the lead independent director's role, among others, to act as an intermediary between the Chairman of the Board and the other Directors, when the need arises; to convene and chair the periodic meetings of the non-executive and the independent directors with the external auditor and head of internal audit, compliance and risk, as needed; and to contribute to the performance evaluation of the Chairman of the Board.

Independent Directors

The Board currently includes three independent directors—Jesse O. Ang, Hiroshi Nishimura, and Sherisa P. Nuesa.

Independent directors, apart from their fees and shareholdings, hold no interests or relationships with the Corporation that may hinder their independence from the Corporation, Management, or shareholder which could, or could reasonably be perceived to, materially interfere with their exercise of independent judgment in carrying out their responsibilities as Directors of the Corporation.

The Corporation has set a term limit of nine years in accordance with the rules set by the SEC.

As discussed in the 2025 Definitive Information Statement, Mr. Nishimura has served the recommended nine-year term for independent directors (reckoned from 2012). The Corporate Governance and Nomination Committee endorsed his nominations as independent director, notwithstanding, the fact that if elected once again, his services as such will exceed the recommended nine-year term provided in the SEC Corporate Governance Code for Publicly-Listed Companies, after taking into consideration his commitment and dedication to fulfilling his mandate and invaluable contribution to Board discussions with his expert insights and independent judgment. He was elected by IMI's stockholders during the 2024 annual stockholders' meeting. Moreover, none of the directors or

senior management has worked for the Corporation's external auditing firm within the three years immediately preceding the date of their election or appointment.

BOARD PERFORMANCE

Board Meeting And Attendance

The Board meets at least six times each fiscal year, with the schedule of meetings determined and approved before the start of each financial year. As provided in the company's By-Laws, the presence of at least two-thirds of the number of directors constitutes a quorum for the transaction of corporate business.

All members of the board, including independent directors, are expected to attend and actively participate in all the Board, Committee, and Shareholders in person or remote communication, such as videoconferencing, teleconferencing, or other alternative modes of communication allowed by the Commission. The director should also review meeting materials and, if called for, ask the necessary questions or seek clarifications and explanations.

The Corporate Secretary ensures that the materials are adequate and made available at least five working days before the scheduled meeting to allow the Board enough time to prepare and make informed decisions.

The Board may, to promote transparency, require at least one independent director in all its meetings. However, the absence of an independent director shall not affect the quorum requirement if he is duly notified of the meeting, but notwithstanding such notice fails to attend.

Board Remuneration

In accordance with the company's By-Laws, each director is entitled to receive from the Corporation fees and other compensation for his services as director. The Compensation Committee's duties and responsibilities, as defined in its charter, are to recommend to the Board a remuneration package for directors, and provide oversight over the remuneration of senior management and other key personnel, ensuring that compensation is consistent with the Corporation's culture, strategy, and control environment, and aligned with the long-term interests of the company and its stakeholders.

In no case shall the total yearly compensation of directors exceed five percent (5%) of the net income before income tax of the Corporation during the preceding year.

Executive Director Louis Sylvester Hughes, who is the company's President and CEO, does not receive remuneration for attending Board meetings.

Non-executive and independent directors receive a per diem of ₱100,000 for each Board meeting attended and a per diem of ₱20,000 for each Committee meeting attended.

In 2025, the following directors received gross remuneration as follows:

NON-EXECUTIVE AND INDEPENDENT DIRECTORS	GROSS REMUNERATION (IN ₱)
Alberto M. de Larrazabal	1,210,000
Jose Ignacio A. Carlos	1,010,000
Rafael C. Romualdez	1,330,000
Jaime Z. Urquijo	1,070,000
Mark Robert H. Uy	700,000
Gilles Bernard	700,000
Jesse O. Ang	1,130,000
Hiroshi Nishimura	1,130,000
Sherisa P. Nuesa	1,050,000
Roland Joseph L. Duchâtelet*	-
TOTAL	₱9,330,000

*Mr. Duchâtelet waived his director's fees for the meetings attended.

None of the non-executive and independent directors has been contracted and compensated by the Company for services other than those provided as directors.

BOARD COMMITTEES

The Board has established six committees to support the effective performance of its oversight responsibilities, in accordance with the Company's By-Laws, Corporate Governance Manual, and Board Charter. Each committee has been delegated specific functions and operates under a formally approved charter, all of which are available on the Company's official website.

Executive Committee

The Executive Committee, in accordance with the authority granted by the Board, or during the absence of the Board, shall act by majority vote of all its members on such specific matters within the competence of the Board of Directors as may from time to time be delegated to the Executive Committee in accordance with the Corporation's By-Laws, subject to the limitations provided by the Revised Corporation Code.

Finance Committee

The Finance Committee oversees the company's financial risk management, including the company's capital structure strategies, mergers, acquisitions, and other strategic investments, as well as divestitures of any material operations of the Company, and makes appropriate recommendations to the Board of Directors. The Committee also has general oversight responsibility over the company's treasury activities and policies, including policies with respect to cash flow management, investment of the company's cash, and financial risk management, including the use of derivatives. They are responsible for reviewing and evaluating the financial affairs of the Corporation from time to time and carrying out such other duties as may be delegated by the Board of Directors.

Personnel and Compensation Committee

The Personnel and Compensation Committee is responsible for establishing a formal and transparent procedure for developing a policy on director and executive remuneration and for fixing the remuneration packages of corporate officers and directors, and providing oversight over the remuneration of senior management and other key personnel, ensuring that compensation is consistent with the Corporation's culture, strategy, and control environment. The Committee also oversees the annual performance review of each of the members of management appointed by the Board other than the Chief Executive Officer, Chief Operating Officer and President; Recommends and reviews succession plans for members of management and senior executives, except the Chief Executive Officer, Chief Operating Officer and President, and implements a process to ensure appointment of competent, professional, honest, and highly motivated individuals who will add value to the company; Identifies, reviews and evaluates the qualifications, skills and abilities needed for management positions; Assesses the effectiveness of the Board's processes and procedures in the appointment, election or replacement of senior executives; and establishes a performance management framework that ensures senior officers' performance is at par with the standards set by the Board.

Corporate Governance and Nomination Committee

The Committee reviews and monitors the structure, size, and composition of the Board and makes recommendations to ensure compliance with applicable laws, rules and regulations as well as the Corporation's By-Laws, Board Charter, and Corporate Governance Manual. The Committee also assesses the company's needs to identify the best mix of competencies of directors that would be aligned with the company's vision, mission, and strategic objectives; Identifies, reviews, and evaluates the qualifications and disqualifications, skills, and abilities that would result in a proper mix of competent Directors, including the Chief Executive Officer, Chief Operating Officer, and President; for this purpose, the Committee may make use of professional search firms or other external sources of candidates to search for qualified candidates for the Board; Develops, updates, and recommends to the Board policies for considering nominees for Directors to ensure that all nominations to the Board are fair and transparent; Assesses the effectiveness of the Board's processes and procedures in the election or replacement, and recommends and reviews succession plans for members of the Board, including for the Chief Executive Officer, Chief Operating Officer and President; Oversees the implementation of the corporate governance framework and periodically reviews the said framework; Adopts corporate governance policies and ensures that these are reviewed and updated regularly, and consistently implemented in form and substance.

Audit, Risk, and Sustainability Committee

The Audit, Risk, and Sustainability Committee is expected, through the provision of checks and balances, to bring positive results in supervising and supporting the management of the Corporation. The Committee, through the Global Internal Audit (GIA) department of the company, monitors and evaluates the adequacy and effectiveness of the corporation's internal control system, integrity of financial reporting, and security of physical and information assets. The Committee also performs oversight functions over the company's internal and external auditors and reviews and monitors management's responsiveness to the auditors' findings and recommendations. The Committee is also responsible for the development, evaluation, and oversight of the implementation of enterprise risk management plans to ensure that it's relevant, comprehensive, and effective. It also provides oversight over management's activities in managing credit, market, liquidity, operational, legal, and other risk exposures and internal control processes of the corporation, including sustainability risks, disclosures, compliance, and internal controls related to ESG and sustainability matters.

Related Party Transaction Committee

The Committee was assigned by the Board to review all material RPTs for endorsement to the Board to ensure that these are at arm's length, the terms are fair, and they will inure to the best interest of the company and its subsidiaries or affiliates and their shareholders. The Committee ensures that related party transactions are reviewed, approved, and disclosed in accordance with its policy consistent with the principles of transparency and fairness. The Committee also oversees the implementation of the system for identifying, monitoring, measuring, controlling, and reporting RPTs, including a periodic review of RPT policies and procedures.

**Board and Board Committee Membership
STOCKHOLDERS, BOARD, BOARD COMMITTEE MEETINGS, AND DIRECTORS' ATTENDANCE
FOR THE YEAR ENDED DECEMBER 31, 2025**

DETAILS	MEMBERSHIP AND ATTENDANCE									
	STOCKHOLDERS & BOARD			BOARD COMMITTEE						
	MEETINGS NO. OF MEETINGS	AS	BOD ¹	NE & ID	EC ²	ARSC	FC	CGNC	RPTC	PCC
	1		8	1	4	5	8	2	2	3
Alberto M. de Larrazabal Non-Executive Director	C 1/1	C 8/8	1/1	C 4/4	-	M 7/8	-	M 2/2	-	-
Louis Sylvester Hughes Executive Director	- 1/1	M 8/8	-							
Jerome S. Tan³ Executive Director		M 2/2	-							
Jose Ignacio A. Carlos Non-Executive Director	- 1/1	M 8/8	1/1	-	-	-	-	-	-	M 3/3
Rafael C. Romualdez Non-Executive Director	- 1/1	M 8/8	1/1	M 4/4	M 5/5	M 8/8	-	M 2/2	-	-
Jaime Z. Urquijo Non-Executive Director	- 1/1	M 7/8	1/1	-	-	C 8/8	-	-	-	M 3/3
Mark Robert H. Uy⁴ Non-Executive Director	- 1/1	M 6/6	0/1							
Roland Joseph L. Duchâtelet Non-Executive Director	- 1/1	M 7/8	1/1	M 4/4	-	-	-	-	-	-
Gilles Bernard Non-Executive Director	- 1/1	M 7/8	0/1	-	-	-	-	-	-	-
Jesse O. Ang Independent Director	- 1/1	M 8/8	1/1	-	C 5/5		M 2/2	M 2/2	-	-
Hiroshi Nishimura Independent Director	- 1/1	M 8/8	1/1	-	M 5/5	-	M 2/2	C 2/2	-	-
Sherisa P. Nuesa Independent Director	- 1/1	M 8/8	1/1	-	-	-	C 2/2	-	-	C 3/3

C: Chairman
 VC: Vice Chairman
 M: Member
 AS: Annual Stockholders' Meeting
 BOD: Board of Directors
 NE & ID: Non-Executive and Independent Directors
 EC: Executive Committee
 ARSC: Audit, Risk, and Sustainability Committee
 FC: Finance Committee
 CGNC: Corporate Governance and Nomination Committee
 RPTC: Related Party Transaction Committee
 CC: Personnel and Compensation Committee

¹ In 2025 and during the incumbency of the director.
² The actions of the Executive Committee were taken via digital/electronic means.
³ Served as director until April 22, 2025.
⁴ Elected on April 22, 2025.



Performance Assessment

Effective governance requires continuous reflection, accountability, and a commitment to improvement. As such, the Board engages in an annual process of self-assessment and evaluation of the performance of the Board, its Committees, the individual members, the CEO, and the President to measure the effectiveness of the company's governance practices and identify areas for improvement, and to adopt new methodologies towards further strengthening the company's corporate governance standards. Every three years, an independent consultant is appointed to assist in the evaluation process of the Board. AON plc facilitated the 2023 board evaluation exercise.

Each director was requested to complete a self-assessment form, which includes criteria such as: Part I: Board effectiveness; Part II: Committee effectiveness; Part III: Individual effectiveness; and Part IV: President and CEO Effectiveness.

The board assessment survey resulted in a favorable overall perception of board effectiveness. The evaluation report also included relevant comments of the Board members that will help in enriching and improving board effectiveness to carry out its responsibilities.

Training of Directors

Prior to assuming office, all new directors are required to undergo at a minimum an eight-hour orientation program on the company's business and corporate structure, vision and mission, corporate strategy, Articles, By-Laws, and Corporate Governance Manual, Board and Committee Charters, and SEC-mandated topics on corporate governance and other relevant matters essential for the effective performance of their duties and responsibilities. This ensures that directors are equipped with the knowledge and skills required to perform their roles effectively.

Directors shall likewise attend at least once a year, a four-hour annual continuing training program involving courses on corporate governance in matters relevant to the Corporation. It is the responsibility of the Compliance Officer to ensure that each director has undergone the necessary training for the year.

Training and seminars were administered by Institute of Corporate Directors, an accredited training provider of the Securities and Exchange Commission.

As part of the Board's commitment to climate governance, the board and management team attend annual integrated summits held by Ayala Corporation, which cover materials on climate action and sustainability.

The 2025 Ayala Integrated Corporate Governance, Risk Management, and Sustainability (CGRMS) Summit was held last November 4, 2025, which included sessions on Sustainability, Governance and Risk Management.

Prior to this, the Integrated CGRMS Summit conducted by the Ayala Group in collaboration with the Institute of Corporate Directors (ICD) was held on November 5, 2024. These summits have been held since 2014, which reinforce our commitment to continuous education.

Corporate Governance Programs Attended in 2025

2025 Ayala Integrated Corporate Governance, Risk Management and Sustainability Summit
 Institute of Corporate Directors (ICD)
 November 4, 2025 (8:00 AM to 12:00 PM)
 At SPACE at One Ayala, Makati City

Director Attendees:
 Alberto M. de Larrazabal, Jaime Z. Urquijo, Jesse O. Ang, Jose Ignacio A. Carlos, Mark Robert H. Uy, Rafael C. Romualdez, Hiroshi Nishimura

Beyond the Algorithm: Exploring the Cybersecurity and AI Revolution
 Institute of Corporate Directors (ICD)
 May 29 & 30, 2025 (10:00 AM to 12:00 PM) through Zoom Meeting

Director Attendee:
 Sherisa P. Nuesa

MANAGEMENT OVERSIGHT

The Management Committee ensures that everything the organization does supports its vision, purpose, and aims. The Committee sets the strategic direction to guide and direct the activities of the organization. The members are responsible for ensuring that all decisions are taken in the best interests of the organization and that their roles are carried out effectively.

Management also supports and implements the Board's strategic goals and objectives, and as such plays a crucial role in delivering upon the Board's vision for addressing the risks and opportunities associated with climate change.

Management Team

NAME	POSITION
Louis Sylvester Hughes	President and CEO
Robert William Heese	Chief Finance Officer and Compliance Officer
Eric de Candido	Chief Operations Officer
Laurice S. Dela Cruz	Vice President, Finance and Corporate Controller, Deputy Compliance Officer, Acting Chief Risk Officer and Acting Chief Sustainability Officer
Julien Fournial	Global Head, Sales and Marketing
Philippe Antunez	Global Head, Sourcing and Commodities
Margarita V. Del Rosario	Chief Human Resources Officer
Fraser Clydesdale	Global Head, Quality
Remy Buogo	Global Head, Advanced Competitiveness Engineering
Cherie Sasan	Business Head, Power

Through the Enterprise Risk Management department, management is informed of both internal and external large-scale climate risks and opportunities that could affect the company. This can range from natural calamities and events to climate-related risks and opportunities.

The Chief Sustainability Officer (CSO) is primarily accountable for climate oversight and disclosure.

ACCOUNTABILITY AND AUDIT

External Auditors

The Audit Committee has the primary responsibility to recommend the appointment and removal of the external auditor. The external auditors are directly accountable to the Audit Committee in helping ensure the integrity of the company's financial statements and financial reporting process. Their responsibility is to assess and provide an opinion on the conformity of the audited financial statements with Philippine Financial Reporting Standards and the overall quality of the financial reporting process. The Audit Committee oversees the work of the external auditors and ensures that they have unrestricted access to records, properties, and personnel to enable performance of the required audit.

The Committee meets with the external auditors without the presence of the management team to discuss any issues or concerns. To ensure that the external auditor maintains the highest level of independence from the company, both in fact and appearance, the Audit Committee had approved all audit, audit-related, and permitted non-audit services rendered by the external auditor. Non-audit services expressly prohibited

by regulations of the SEC were awarded to other audit firms to ensure that the company's external auditor carries out its work in an objective manner.

During the Annual Stockholders' Meeting last April 22, 2025, the shareholders reappointed Sycip, Gorres, Velayo and Co. (SGV & Co.) as the company's external auditor for the year 2025, with Ms. Mariecris N. Barbaso as the lead engagement partner.

Pursuant to the requirements of SEC MC No. 18, s. 2024 for supplemental disclosure of fee-related information of the external auditors in the audited financial statements, the circular mandates the reporting of fees related to both audit and non-audit services fees rendered by SGV & Co. and its network firms to Integrated Micro-Electronics, Inc. and subsidiaries. Breakdown of fees follows:

	2025	2024
Total Audit Fees*	\$630,056	\$616,553
Non-audit services**		
Other assurance services	-	-
Tax Services	-	-
All other services	9,754	1,032
Total Non-audit Fees	9,754	1,032
Total Audit and Non-audit Fees	\$639,810	\$617,585

*Agreed audit fees
**Billed fees for the year ended December 2025 and 2024

Audit fees. Include the audit of annual financial statements and services that are normally provided by the independent auditor in connection with statutory and regulatory filings or engagements for those calendar years, including the review of the audit work of the other independent auditors and any additional scope identified during the course of the audit. The fees are exclusive of value-added tax and out-of-pocket expenses incidental to the independent auditors' work.

Non-audit service fees. Total non-audit fees billed by SGV & Co. and its network firms include services rendered by the external auditor in relation to the Company's Annual Stockholders' Meeting and other one-time, non-recurring special projects/consulting/liquidation services.



Global Internal Audit

Global Internal Audit (GIA) serves as a vital support in the effective discharge of the Board of Directors Audit, Risk, and Sustainability Committee (ARSC) oversight role and responsibilities. The main role of the Global IA is to undertake independent and systematic review of the system of internal controls, risk management, governance, and compliance, with the view to provide reasonable assurance that the system of internal controls is adequate and continues to operate effectively in all material aspects.

Global IA through the Chief Audit Executive, Richard M. Teehingchon, reports functionally to the Board's ARSC, with its operations governed by an Internal Audit Charter reviewed on annual basis, presented to senior management, and approved by ARSC and the Board, thus ensuring its independence and objectivity. Periodically, the Committee also meets the Chief Audit Executive without the presence of Management.

GIA adopts the Institute of Internal Auditors' Three Lines Model to establish clear lines of defense against risks and promote accountability and collaboration, as well as to avoid duplication of efforts across different levels and functions within IML.

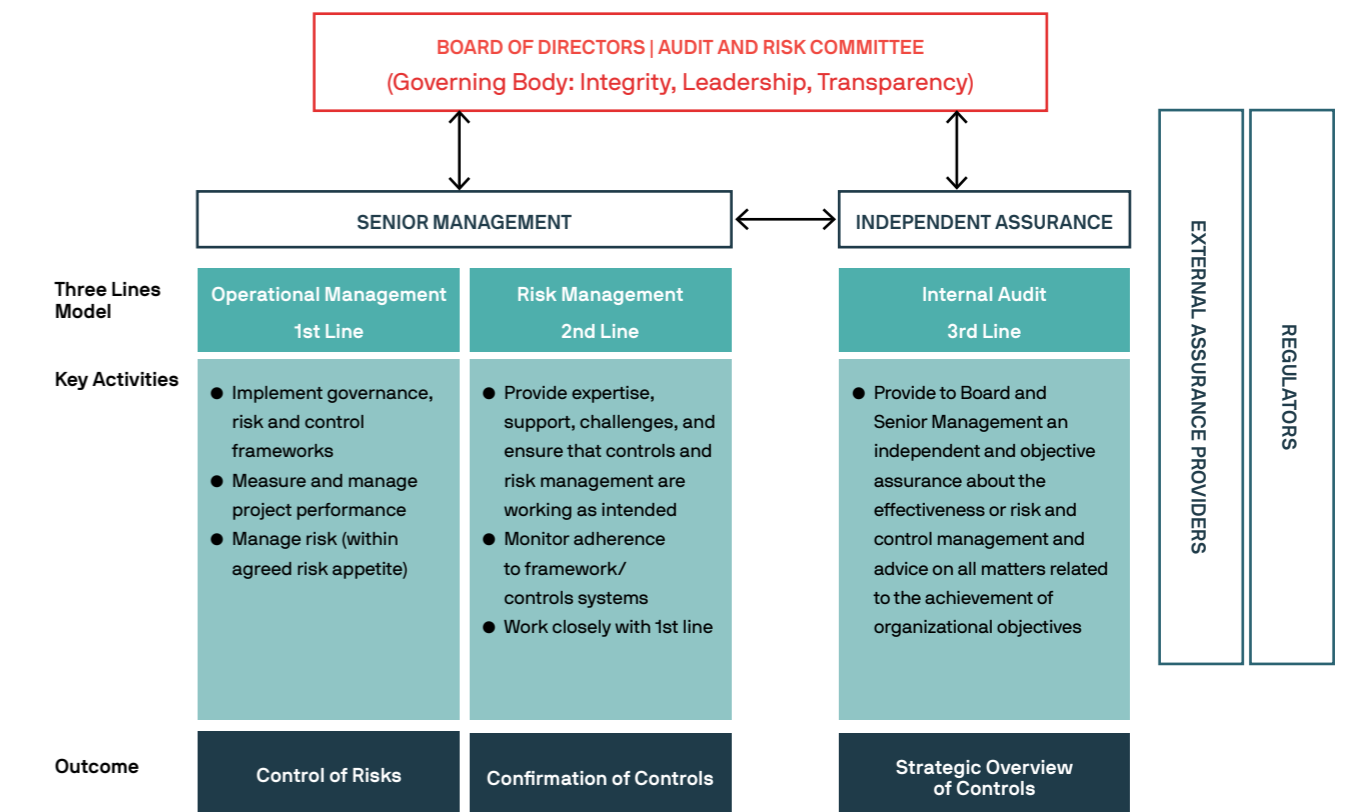
In carrying out its mandate, GIA adopts a risk-based audit approach with coverage of the most critical processes/systems in its annual internal audit plan, mapped out with assurance and advisory reviews. The internal audit plan and any changes thereto are reviewed and approved by the ARSC and are reassessed quarterly to consider emerging risks, dynamic business, market, industry, and customer conditions to allow maximum and timely coverage of key risk areas.

On a quarterly and annual basis and as needed, Global IA reports the status of the approved audit plan, review results including recommendations, and implementation status of Management corrective actions to ensure timely

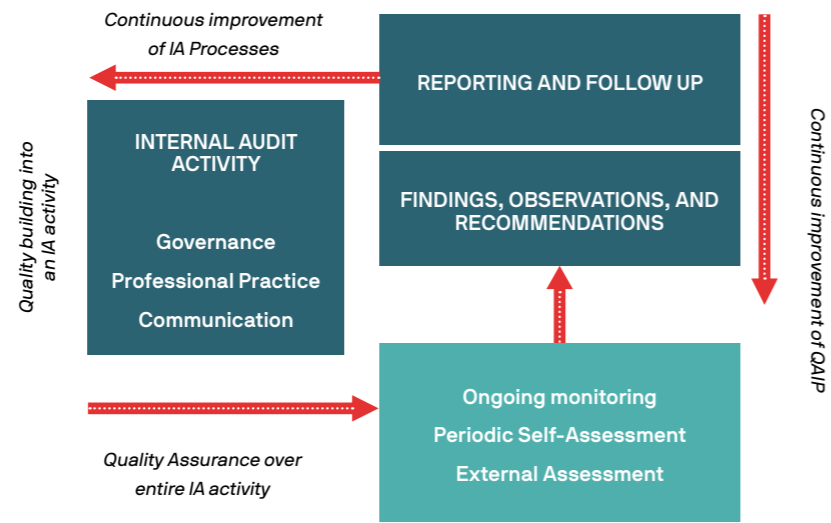
resolution. Further, the report includes quality assurance improvement program, resource management, competencies, and training of the staff to ensure effectiveness of the internal audit function and that resources are adequate and reasonably allocated to the areas of highest risk.

All members of Global IA are free from any relationships or conflicts of interest, which could impair their objectivity and independence, and these are confirmed annually, in all audit projects/reviews. Moreover, on an annual basis and as needed, members of Global IA also confirm to Company's mandated annual compliance declaration to Code of Conduct and related governance policies and procedures, including conflict of interest.

As of 2025, the audit team has an average of seventeen (17) years of audit experience with various professional qualifications, namely Certified Public Accountant, Certified Forensic Accountant, Certified Internal Auditor,



QUALITY ASSURANCE AND IMPROVEMENT PROGRAM (QAIP) FRAMEWORK



Certified Fraud Examiner, Institute of Certified Bookkeepers, and ISO/IEC 22301 Business Continuity Management System Lead Implementor.

In strengthening key stakeholders' relationship and value add proposition, GIA participates in key management and operations meetings and business reviews, coordinates with other internal and external assurance providers to optimize audit efficiencies and effectiveness, and secures Executive Management input in support and alignment with corporate strategies and business goals.

DISCLOSURE AND TRANSPARENCY

IMI is fully committed to ensuring that timely and accurate disclosure is made on all material matters regarding the Corporation, including financial information, performance, ownership, and governance of the Company.

OWNERSHIP STRUCTURE

As of December 31, 2025, IMI's outstanding common shares were held as follows:

NAME OF SHAREHOLDER AND BENEFICIAL OWNER	TOTAL SHARE OUTSTANDING*	% TO TOTAL SHARE
AC Industrial Technology Holdings, Inc.	1,153,725,046	52.03%
Resins, Inc.	291,785,034	13.16%
Shares owned by the Public	728,320,259	32.85%
AC, ESOWN, Directors and Officers	43,462,876	1.96%
TOTAL	2,217,293,215	100.00%

*Based on the Public Ownership Report as of December 31, 2025

RELATED PARTY TRANSACTIONS

RPTs are transactions that may include sales and purchases of goods and services to and from related parties that are concluded at normal commercial terms consistent with the principles of transparency and fairness. To promote good corporate governance and the protection of the shareholders and minority investors, the Company has adopted a policy to

ensure that its RPTs are at arm's length, their terms fair, and will inure to the best interest of the Company and its subsidiaries or affiliates and their shareholders. As per policy, the company or a related party or any of its subsidiaries or affiliates, as the case may be, shall disclose material RPTs to the RPT Committee for review and approval prior to entering into the transaction, unless it is considered a pre-approved RPT. Material RPTs are transactions that meet the threshold values—US\$1 million or five percent (5%) of the Company's consolidated assets based on its latest audited financial statements, whichever is lower. The RPT policy can be found on the company's website.

The Company discloses the names of all related parties, degree of relationship, nature and value of significant RPT. Details are found in Note 31 to the Consolidated Financial Statements and are also made available on the company's website.

No RPTs classified as financial assistance to entities other than wholly-owned subsidiaries were entered into in 2025. There were also no cases of noncompliance with the laws, rules, and regulations pertaining to significant or material RPTs in the past three years.

POLICY ON INSIDER TRADING

To protect the shareholders of the company, all directors, officers, consultants and employees, including their immediate family members living in the same household, who may have knowledge of material non-public information about the company, are strictly prohibited from trading IMI shares during the trading blackout period.

IMI updated its Insider Trading Policy in 2021 to clarify the definition of Covered persons and to reiterate the reporting obligations of the covered persons as indicated in the revised policy.

The blackout period starts from five trading days before and two trading days after the disclosure of quarterly and annual financial results for structured disclosures. While for non-structured disclosures, the blackout period is two trading days after disclosure of any material information other than the quarterly and annual financial results. The Compliance Officer

issues a blackout period notice via e-mail before the release of structured reports or disclosure of other material information to ensure compliance with the policy.

It is the company's policy that all directors and reportable officers must report all acquisitions and disposals, or any changes in their shareholdings in the company within three trading days from the transaction date, two days earlier than the five-day disclosure requirement of the PSE. All other officers and employees must submit a quarterly report on their trades of company securities to the Compliance Officer.

CHANGES IN SHAREHOLDINGS

Reported trades in IMI securities of the directors and officers in 2025:

	Security	Balance as of December 31, 2024	Addition	Disposal	Balance as of December 31, 2025
DIRECTORS					
Louis Sylvester Hughes	Direct	1	-	-	1
	Indirect	2,360,000	5,077,000	-	7,437,000
Jerome S. Tan*	Indirect	2,884,733	-	-	-
Alberto M. de Larrazabal	Direct	100	-	-	100
Jesse O. Ang	Direct	1	-	-	1
Sherisa P. Nuesa	Direct	112,807	-	-	112,807
	Indirect	390,578	-	-	390,578
Jose Ignacio A. Carlos	Direct	1	-	-	1
Rafael C. Romualdez	Direct	1	-	-	1
Hiroshi Nishimura	Direct	115	-	-	115
	Indirect	712,463	-	-	712,463
Jaime Zobel de Ayala Urquijo	Direct	100	-	-	100
Roland Joseph L. Duchâtelet	Direct	1,000	-	-	1,000
Gilles Bernard	Direct	1	-	-	1
	Indirect	1,280,475	-	-	1,280,475
OFFICERS					
Robert William Heese	Indirect	800,000	1,349,000	-	2,149,000
Laurice S. Dela Cruz	Indirect	219,221	97,000	-	316,221
Eric De Candido	Indirect	-	-	-	-
Mary Ann S. Natividad**	Direct	75,204	-	-	-
	Indirect	1,360,036	-	-	-
Rosalyn O. Tesoro**	Indirect	39,505	-	-	-
Anthony Raymond P. Rodriguez	Direct	-	-	-	-
Cherie R. Sasan	Direct	-	-	-	-
Julien Fournial	Direct	-	-	-	-
Maria Franchette M. Acosta	Indirect	-	-	-	-
Rosario Carmela G. Austria	Direct	-	-	-	-
Rizza Anne O. Sy	Direct	-	-	-	-
TOTAL		10,236,342	6,523,000	-	12,399,865

*Served as director until April 22, 2025

**Retired from the company effective January 1, 2025

WHISTLEBLOWER POLICY

The Policy covers all directors, officers, employees, and stakeholders. The Policy provides a process whereby employees and other stakeholders of IMI will report in good faith, instances of actual and suspected non-compliance with the Code of Conduct, and in a manner that is outside the normal chain of command that preserves confidentiality. It encourages an atmosphere that allows individuals to exercise their obligations to responsibly disclose violations of law and serious breaches of conduct and ethics covered by the Code of Conduct through IMI's reporting channels. It provides the process that protects the whistleblowers from retaliation or reprisals by adverse disciplinary or employment penalties as a result of having disclosed wrongful conduct.

Whistleblowers may report, among others, conflicts of interest; misconduct or policy violations; theft, fraud, or misappropriation; falsification of documents; financial reporting concerns; and any act of retaliation taken against persons covered by the policy.

The whistleblower may choose the manner by which he or she may be contacted without compromising his or his anonymity. It can be through face-to-face meeting with any member of the Committee or the Human Resource Department (HRD) at the option of the employee or stakeholder, through email imi-integrityhotline@global-imi.com, or through hotline 0917-629-7074 and 0917-557-9323.

STAKEHOLDER RELATIONS

Shareholder Meeting and Voting Procedures

Notice of Annual Stockholders' Meeting is sent to all shareholders at least twenty-eight (28) days before the meeting by adopting SEC-allowed alternative modes of distributing the notice and other meeting materials. The notice includes the agenda and a detailed explanation of the same, the allowed means of participation and voting, and sets the date, time, and place for validating proxies, which must be done at least five business days prior to the meeting.

Each outstanding common shares of stock entitles the registered holder to one vote.

In response to the challenge brought about by the pandemic, the company has held its virtual stockholders' meeting since 2020. The company ensures that its shareholders have active participation through attendance by remote communication, voting in absentia previously through the enhanced Voting in Absentia and Shareholder (VIASH) System, and now through ConveneAGM system, voting through proxy forms assigning the Chairman as proxy, and sending their questions and comments through the company's established communication channels. Shareholders who notified the corporation of their participation in the meeting by remote communication were included in the determination of quorum, as well as those who voted in absentia, either electronically or through proxy.



The requirements and procedure for electronic voting in absentia are included in the Notice and the Definitive Information Statements (Annex "C"), which is sent to the stockholders at least 15 business days prior to the date of the meeting. The Company also provides non-controlling or minority shareholders the right to nominate candidates for board of directors and to propose items for inclusion in the meeting agenda.

Dividend Policy

Dividends declared by the Company on its shares of stocks are payable in cash or in additional shares of stock. The payment of dividends in the future will depend upon the earnings, cash flow and financial condition of the Company and other factors. There are no other restrictions that limit the payment of dividends on common shares.

Cash dividends are subject to approval by the Company's Board of Directors but no stockholder approval is required. Property dividends, which may come in the form of additional shares of stock, are subject to approval by both the Board of Directors and the stockholders of the

Company. In addition, the payment of stock dividends is likewise subject to the approval of the SEC and PSE.

Shareholder and Investor Relations

The Company maintains strong and transparent relationships with its investors, encouraging active participation and regular communication with various stakeholders. Through the Investor Relations team, information requirements of the investing public and minority shareholders are fully disclosed to securities regulators on time.

After the release of quarterly financial results, the company management team conducts briefings for the media, investors, and credit analysts. Since 2020, these briefings have been done virtually through the online app Zoom.

Presentation materials used in the briefings are posted on the Company's official website.

<https://www.global-imi.com/investors>

Typically, the company conducts roadshows two or three times a year to engage potential investors from other regions.

The Company's official website provides information on its compliance with Corporate Governance, matters related to the Board, and investor relations program.

www.global-imi.com



IMI receives the Four Golden Arrows Award from the Institute of Corporate Directors (ICD), recognizing excellence in corporate governance.

Upholding global standards to ensure quality, responsibility, and long-term resilience

Our certifications across global sites reflect our core belief that world-class manufacturing is achieved through consistent standards and responsible practices.

By aligning with leading international frameworks in quality, safety, and sustainability, we strengthen our role as a dependable partner in the global electronics value chain and reinforce our commitment to building a resilient, future-ready organization.

Photo taken at IMI Bulgaria



ISO 9001:2015
Quality Management Systems

- IMI PH Laguna (EMS 1, ATC Lab)
- IMI PH Laguna (EMS 2, Camera, Captive, Power Module)
- IMI Bulgaria
- IMI CN - Jiaxing
- IMI CN - Pingshan
- IMI Mexico
- IMI Serbia

IATF 16949:2016
Automotive Quality Management Systems

- Automotive Quality Management System
- IMI PH Laguna (EMS 1, ATC Lab)
- IMI PH Laguna (EMS 2, Camera, Captive, Power Module)
- IMI Bulgaria
- IMI CN - Jiaxing
- IMI Mexico
- IMI Serbia

ISO 14001:2015
Environmental Management Systems

- IMI PH Laguna (EMS 1, ATC Lab)
- IMI PH Laguna (EMS 2, Camera, Captive, Power Module)
- IMI Bulgaria
- IMI CN - Jiaxing
- IMI CN - Pingshan
- IMI Mexico
- IMI Serbia

ISO 13485:2016
Medical Devices - Quality Management System

- IMI PH Laguna (EMS 1, ATC Lab)
- IMI PH Laguna (EMS 2, Camera, Captive, Power Module)
- IMI CN - Jiaxing
- IMI CN - Pingshan

ISO 45001:2018
Occupational Health and Safety

- IMI CN - Jiaxing
- IMI Serbia

ISO/IEC 27001:2013
Information Security Management Systems

- IMI PH Laguna (EMS 1, ATC Lab)
- IMI PH Laguna (EMS 2, Camera, Captive, Power Module)
- IMI Bulgaria
- IMI CN - Jiaxing
- IMI Serbia

*Certifications as of December 31, 2025
** PH: Philippines | CN: China

ANSI ESD S20.20:2021
Electrostatic Discharge (ESD)

- IMI PH Laguna (EMS 1, ATC Lab)
- IMI PH Laguna (EMS 2, Camera, Captive, Power Module)
- IMI CN - Jiaxing

IEC 61340-5-1:2016
Protection of Electrical and Electronic Parts

- IMI PH Laguna (EMS 1, ATC Lab)
- IMI PH Laguna (EMS 2, Camera, Captive, Power Module)

PNS ISO/IEC 17025:2017
General Requirements and Standards for Calibration and Testing

- Analytical Testing and Calibration (ATC) Laboratory IMI PH - Laguna
 - Calibration Testing
 - Chemical Testing
 - Electrical Testing
 - Mechanical Testing

IMI has embarked on a deliberate strategic pivot designed to **sharpen our focus on core strengths and high-growth segments.**

In a global environment marked by supply chain volatility and evolving OEM behaviors, we transitioned from a broad-market EMS provider to a leaner, more agile organization positioned for sustainable growth.

By divesting non-core and underperforming assets and consolidating selected manufacturing sites in Europe and China, we reduced debt, streamlined our global footprint, and freed up management capacity to focus on high-value, vertically integrated operations. This transformation strengthens our financial resilience and enables us to allocate capital and expertise where we generate the greatest long-term returns.

1. Target Markets: High-Reliability and Long-Lifecycle Segments

Our commercial strategy centers on sectors that demand high technological complexity, strict quality standards, and long product life cycles.

- **Mobility (Automotive):** This remains IMI's largest and most strategic market. We are positioned to support the transition to Electric Vehicles (EVs) and the advancement of Advanced Driver Assistance Systems (ADAS), with key applications in vehicle lighting, steering systems, and electronic control units.

- **Connectivity:** We support the evolution toward "Industry 4.0" by delivering smart manufacturing sensors, controllers, and connectivity modules. Customers in this sector value our ability to provide durable, high-performance electronics for extended life cycles.
- **Medical:** We deliver high-reliability manufacturing solutions for imaging equipment, dental systems, and diagnostic devices, where precision, traceability, and regulatory compliance are essential.

2. The "EMS+1" Positioning: A Competitive Advantage

We differentiate ourselves through our "EMS+1" strategy. While traditional EMS providers focus primarily on electronic assembly, we position ourselves as an end-to-end partner by adding a critical "plus one" layer of vertically integrated capabilities. This approach allows us to serve as a one-stop solution, reducing complexity, cost, and supply chain risk for OEMs and Tier 1 customers who would otherwise manage multiple suppliers across mechanical and electronic components.

CORE VERTICALLY INTEGRATED CAPABILITIES

- **Plastics:** We deliver advanced plastic injection molding and over-molding solutions, producing high-tonnage automotive parts and specialized housings in-house. This enables seamless box-build integration and ensures optimal fit, finish, and structural integrity for electronic assemblies.
- **Precision Machining:** We expanded precision machining into a full-spectrum mechanical business unit, offering high-performance Computer Numerical Control (CNC) milling, turning, and fabrication. This capability supports rapid prototyping and production of complex mechanical components, such as fixtures, jigs, and machine parts, that are perfectly calibrated to the electronics they support.
- **Testing & Systems Development (TSD):** We treat testing not as a strategic engineering discipline rather than a final checkpoint. Our TSD team designs custom, fully automated test platforms in parallel with product development, accelerating time-to-market and ensuring zero-defect performance for high-reliability standards applications.

- **Camera Vision Technology:** We are a global leader in automotive camera modules, leveraging expertise in Chip-on-Board (COB) processes and Active Alignment. These capabilities enable us to produce high-performance imaging sensors for ADAS and autonomous driving applications with superior image quality and reliability.
- **Power Modules:** Through our specialized power semiconductor assembly operations (formerly PSi Technologies), we are among the few EMS providers capable of supporting both semiconductor assembly and electronic system integration for power modules, including Insulated Gate Bipolar Transistors (IGBTs) and Silicon Carbide (SiC) solutions. This capability is a critical differentiator in the EV market, where efficient power management defines performance and competitiveness.
- **Analytical Testing and Calibration (ATC) laboratory:** We provide ISO/IEC 17025-accredited failure analysis, reliability testing, and calibration services that support high-quality, compliant manufacturing across diverse industries. Equipped with advanced technologies and multidisciplinary expertise, the ATC lab delivers accurate, traceable insights that help identify root causes, validate reliability, predict product life performance, and ensure measurement accuracy that enables customers to reduce risk, improve quality, and sustain long-term product performance.

3. Strategic Rationalization and Risk Mitigation

In 2025, we made decisive actions that reflect our commitment to operational excellence. Our strategic rationalization efforts have resulted in a de-risked, more agile, and technologically focused manufacturing platform positioned to support the next generation of automotive and industrial innovation.

- **Agility for OEMs & Tier 1 Customers:** As our customers navigate "China Plus One" strategies and increasing regionalization trends, we are better equipped to respond. By consolidating our operations in high-utilization regions such as Bulgaria, Serbia, and our core Asian hubs, we provide a more stable and cost-effective, and regionally-aligned supply chain.
- **Financial Resilience:** The divestment of non-core units significantly reduced our net debt and strengthened our margin profile, with gross margins improving to nearly 10%. This stronger financial foundation enhances our ability to remain a reliable long-term partner, even amid economic volatility.
- **Decentralized Procurement:** To further mitigate supply chain risk, we decentralized procurement, empowering individual sites to implement tailored sourcing strategies. This structure improves responsiveness to localized disruptions while maintaining global coordination and standards.

IMI PRODUCTION SYSTEM (IPS): OUR FRAMEWORK FOR 2025 AND BEYOND

Strengthening Operational Excellence and Sustainability in 2025 and Beyond

At IMI, operational excellence and sustainability remain deeply interconnected pillars of our long-term strategy. As we continue to elevate our global manufacturing capabilities, the IMI Production System (IPS) serves as the backbone of our commitment to quality, efficiency, and responsible operations, guiding how we work, innovate, and deliver value to stakeholders.

Our Foundational Pillars

IMI's sustainability and operational strategy is built on three guiding principles that shape how we operate, innovate, and deliver value to our stakeholders. Collectively, they align operational excellence with environmental impact responsibility and support the development of a more sustainable value chain. These include:

- **Quality Mindset** We foster a culture of excellence grounded in San Gen Shugi, a Japanese philosophy centered on firsthand observation, root-cause analysis, and practical problem solving. Complementing this is our Golden Triangle approach—Standard, Measure, Improve—which embeds quality in every process through clear standards, data-driven performance evaluation, and continuous enhancement.
- **Customer Focus** We are committed to elevating the customer experience by proactively gathering insights, strengthening collaboration, and refining processes to meet evolving requirements. This customer-centric

approach strengthens long-term partnerships while enabling agility and responsiveness in an increasingly dynamic global market.

- **Operational Efficiency** Through the disciplined application of LEAN methodologies, we eliminate waste, streamline workflows, and optimize resource utilization. This improves productivity, reduces costs, and enhances process reliability—supporting both business resilience and sustainability objectives.

At the core of IPS are three integrated pillars that underpin operational strength and sustainability objectives:

- **Built-in Quality** Standardized processes, error-proofing mechanisms, and real-time monitoring ensure that products consistently meet the highest quality standards while minimizing rework, defects, and material waste.
- **Lean Flow** IPS integrates lean principles with advanced digital tools to streamline workflows, reduce cycle times, and maximize resource efficiency across all facilities.
- **Kaizen (Continuous Improvement)** Kaizen empowers employees at every level to drive meaningful change. By fostering a culture of continuous improvement, we encourage innovation, accountability, and shared ownership of operational excellence.

IMI's sustainability and operational strategy is built on three guiding principles: quality mindset, customer focus, and operational efficiency.

Supporting these pillars are the IPS Values, which reinforce disciplined execution and sustainable performance:

- Industry 4.0 and smart manufacturing integration;
- Waste elimination and resource optimization;
- Visual management and transparency; and
- Standardized work and capability building.

Measurable Success Through Kaizen

In 2025, Kaizen continued to deliver tangible improvements across IMI's global operations. Employee-led initiatives resulted in 1,181 improvement projects, generating combined savings of US\$ 9,019,932. This outcome demonstrates the impact of IMI's people-driven innovation and our commitment to cultivating a culture of continuous improvement worldwide.

IPS Global Convention: Celebrating Operational Excellence

The IPS Global Convention, organized annually by IMI's Global Industrial Excellence Group, provides a platform to showcase the year's most impactful Kaizen projects across regions. The event promotes collaboration, knowledge-sharing, and operational excellence, highlighting best practices that continue to advance IMI's performance objectives.

Savings

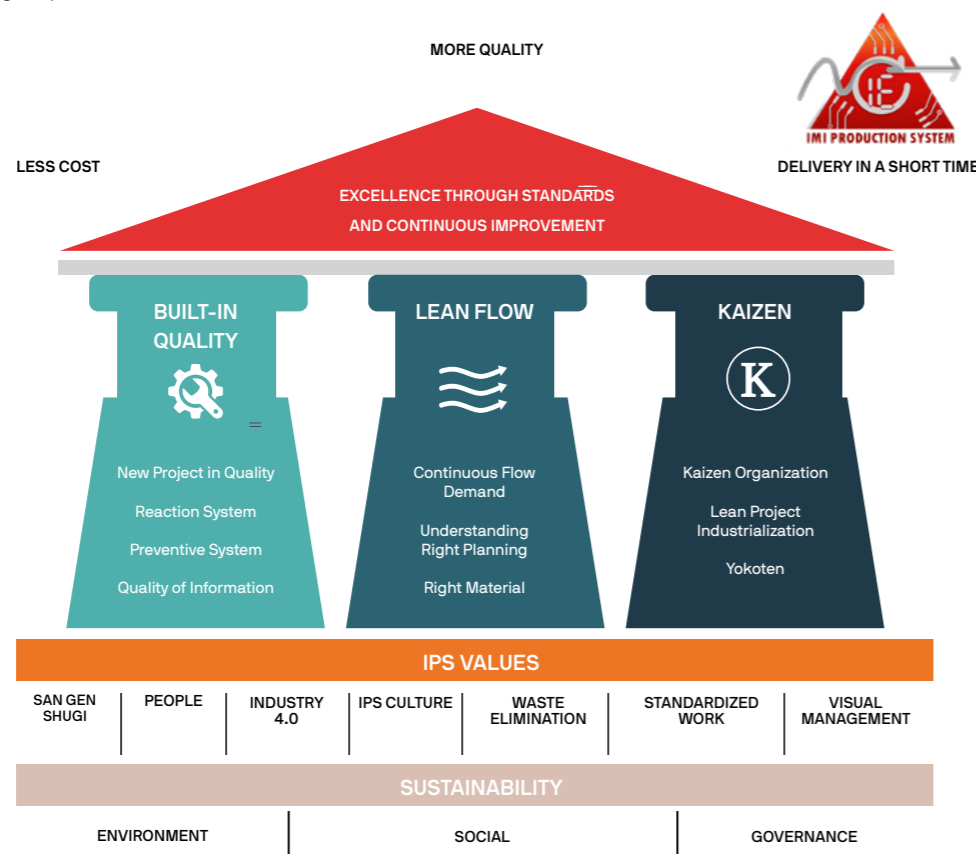
\$9.02M

Cost efficiencies from IPS projects reduced operational expenses and contributed to a 1% reduction in GHG emissions through improved process efficiency and resource optimization.

Improvement Projects

1,181

IPS-implemented projects that strategically focused on quality improvement rather than project volume, generating the above-mentioned in cost savings.



◀ Our IPS values and principles are reinforced in the factory.

HUMAN CAPITAL DEVELOPMENT STRATEGY: LEARNING & DEVELOPMENT INITIATIVES

Our Human Capital Development strategy continues to prioritize capability building, leadership strength, and workforce resilience as core drivers of long-term performance. In 2025, our HR Learning & Development (L&D) team expanded its global portfolio of programs to strengthen technical expertise, behavioral competencies, and leadership readiness across our sites. These initiatives reinforce our ESG commitment to developing a skilled, future-ready workforce while creating sustained value for employees, customers, and stakeholders.

OVERVIEW OF KEY L&D PROGRAMS AND THEIR STRATEGIC CONTRIBUTIONS

PROGRAM / INITIATIVE	OBJECTIVE	PARTICIPANTS	HIGHLIGHTS / IMPACT
LinkedIn Learning Integration	Provide personalized, on-demand learning aligned with competency needs and career development goals	Global leaders assessed under the Competency Framework; selected employees with identified competency gaps	500+ active global users; expanded access to continuous, self-paced digital learning; strengthened learning culture
Clerkship Program	Equip newly assigned clerks with essential competencies to improve readiness and performance	Clerks across all functions	Structured rotations, functional mentorship, and enhanced skill diversification; positive feedback on cross-functional collaboration
Business Acumen & EDGE Leadership Training	Strengthen operational, behavioral, and purpose-driven leadership capabilities.	Operations Leaders (global sites)	Multi-session leadership journey running from Q4 2024–Q1 2025; cross-site leadership simulations
Upskilling Program for Engineers & Technicians	Enhance technical depth, process knowledge, and continuous improvement capacity	Engineers and Technicians	Co-developed curriculum with functional leaders; improved technical proficiency and alignment with job demands
Technical Competency Program – Particle Measurement & Identification	Strengthen engineering and quality competencies in contamination control and failure analysis	EMS Camera, Engineering, and Quality Teams	Training on cleanroom protocols, SEM-EDS, FTIR, and contamination control; Kirkpatrick Levels 2–4 results confirmed measurable knowledge gains, application on the job, and operational improvements
LiDAR Technical Competency Program	Close competency gaps and build advanced understanding of LiDAR technology and applications	EMS Engineering Team, TSD Group	Specialized sessions on LiDAR fundamentals; improved foundational understanding to support innovation and process optimization
Production Planning and Control (PPC) Training Program	Strengthen planning, scheduling, and control capabilities to enhance operational efficiency	PPC team, Customer Service Representatives, and selected Production Supervisors	Custom three-month curriculum; simulation-based final assessment; increased confidence and capability in PPC processes
Project Management Refresher Program	Reinforce project management standards, cross-functional collaboration, and strategic alignment	Project Officers, Project Managers, Site Program Managers	Gamified workshops for higher engagement; improved consistency in project execution and stronger project delivery capability across sites

Impact Summary (2025)

Our 2025 L&D initiatives advanced our Human Capital Development agenda by:

- Strengthening leadership capabilities across global operations
- Expanding access to digital learning platforms and increasing adoption rates
- Enhancing technical excellence to improve quality, reliability, and operational performance
- Elevating project management discipline and cross-functional collaboration
- Improving talent readiness for broader roles and succession opportunities
- Embedding a culture of continuous learning and organizational resilience

Strategic Outlook (2026)

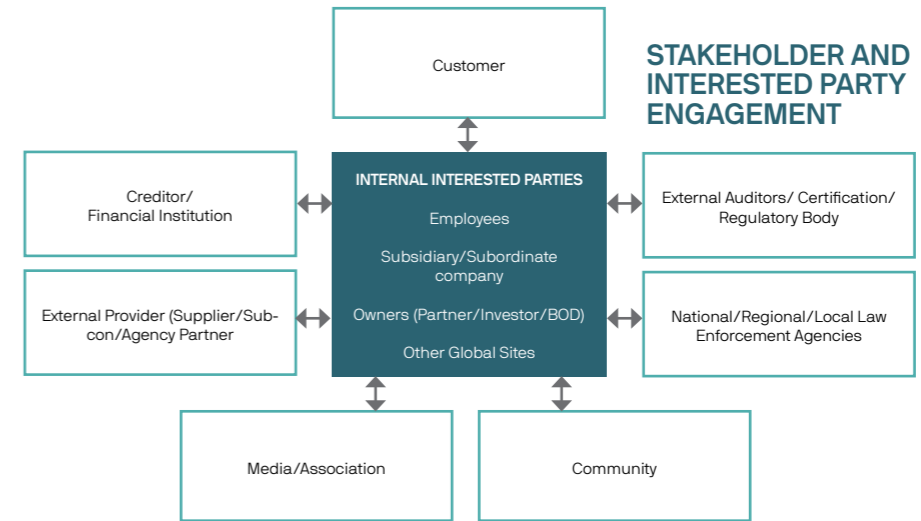
In alignment with our long-term strategy, we will continue to elevate our learning ecosystem by:

- Expanding data-driven and digitally enabled learning platforms
- Developing structured leadership pathways for emerging leaders and high-potential talent
- Strengthening technical standards through certification-based and competency-driven programs
- Ensuring all learning initiatives remain closely aligned with business priorities and evolving workforce needs

STAKEHOLDER ENGAGEMENT

We place strong emphasis on meaningful stakeholder engagement, proactively addressing internal and external issues that influence the organization. We maintain open, consistent dialogue with investors, employees, customers, suppliers, regulators, government agencies, and the communities where we operate. By actively listening to their diverse perspectives and responding to concerns, we strengthen trust, foster long-term, mutually beneficial relationships, and reinforce our commitment to sustainable and responsible business practices.

Internal Issues



CATEGORY	ISSUES	RISK	OPPORTUNITIES
Organization	Competencies/retention <ul style="list-style-type: none"> ● Continuous learning and development (training and tracking of competencies) ● Knowledge retention 	<ul style="list-style-type: none"> ● Lack of technical/organizational skills ● Lose experts and no continuity on specific functions 	To strengthen the succession planning and prioritize internal employees for critical positions Programs to retain and develop people
Process	Stabilization and managing changes (especially during disruptions)	<ul style="list-style-type: none"> ● Confusion on specific areas of role ● Unstable organization ● Lose good employees 	
Technology	Rising	Value creation and staying relevant with the emerging new technologies	<ul style="list-style-type: none"> ● Lose existing or potential customers ● Issues in delay of retrieval of records/documents More involvement and exposure to business with new technologies Expands IMI capabilities to offer with potential customers. (Under Sales/BDG Team)
	Digitalization	Awareness on cyber connection of processes and customer touchpoints in operation, supply chain, and commercial	Lead towards more automation and digitalization in different processes (such as production processes, paperless system, etc). Spearhead by ICT and different business units as Internal Customers
Asset	Space optimization	<ul style="list-style-type: none"> ● Space availability nearing full utilization ● Optimization 	No opportunity for expansion Utilize areas which are vacated by EOL and delisted customers
	Equipment optimization	Equipment performance from aging equipment	<ul style="list-style-type: none"> ● Frequent downtime ● Obsolete spare parts ● Not adaptable to traceability systems Enhancement to upgrade current equipment Study the existing machines (compact and with higher capacity)
Financial	Overhead expenses	Analyzing and benchmarking current overhead expenses	Unstable finances and planning

External Issues

We continuously assess macro-environmental factors that influence our strategy, supply chain resilience, and long-term value creation. In 2025, the following external dynamics shaped our sustainable procurement and operational priorities:

POLITICAL	ECONOMIC	SOCIAL
<ul style="list-style-type: none"> ● Trade Regionalization: Mitigating US-China tariff exposure by shifting high-value production to our hubs in Mexico and the Philippines ● “China Plus One” Strategy: Capturing opportunities as OEMs diversify toward multi-region manufacturing footprint ● Eastern Europe Stability: Balancing operations in Bulgaria and Serbia amid evolving geopolitical conditions and European automotive stabilization 	<ul style="list-style-type: none"> ● Automotive Sector Recovery: Positioning for a projected 2026 European mobility rebound and continued EV momentum in the US ● Capital Discipline: Leveraging a leaner balance sheet post-divestment (VIA/STI/Czech site) to reinvest in high-margin, technology-driven segments ● Inventory Level Normalization: Benefiting from semiconductor supply chain stabilization and more predictable production planning 	<ul style="list-style-type: none"> ● ADAS Safety Demand: Growing consumer preference for advanced safety and autonomous features drive Camera Vision and ADAS growth ● Skills Evolution: Investing in highly skilled labor in the Philippines to support integrated capabilities ● Labor Hub Excellence: Strengthening our employer value proposition to attract and retain critical engineering talent

TECHNOLOGICAL	LEGAL	ENVIRONMENTAL
<ul style="list-style-type: none"> ● Digital Manufacturing: Integrating more digital and AI-driven predictive maintenance and real-time production transparency and quality ● Cybersecurity Excellence: Protecting co-developed intellectual property through strengthened OT/IT systems ● Advanced Power Modules: Transitioning to SiC and GaN technologies to meet next-generation EV efficiency demands 	<ul style="list-style-type: none"> ● Global Trade Compliance: Navigating export controls and trade regulations amid sourcing shifts toward “China Plus One” ● ESG Regulatory Shift: Adhering to the EU’s CSDDD and sustainability regulations across European and Asian facilities ● Regulatory Simplification: Streamlining legal overhead and reporting complexity following portfolio rationalization (the exit from VIA and STI) 	<ul style="list-style-type: none"> ● Green Mobility focus: Aligning with global EV and renewable energy transitions ● Sustainable Production: Implementing circular economy practices in Plastics and Machining to reduce manufacturing waste ● Climate Resilience: Strengthening Southeast Asia site infrastructure against extreme weather risks to ensure supply continuity for critical Tier 1 components

SUSTAINABLE PROCUREMENT

Responsible Supply Chain Management and ESG Due Diligence

At IMI, we integrate environmental, social, and governance (ESG) considerations across our procurement and supplier management processes, in alignment with international reporting frameworks and regulatory expectations. Our approach follows a risk-based due diligence model designed to identify, prevent, mitigate, and remediate actual and potential adverse impacts throughout our value chain.

Sustainable procurement remains a material topic under our double materiality assessment, reflecting both:

- The impact of our supply chain activities on the environment and society, and
- The financial risks and opportunities arising from ESG-related supply chain exposures.

Sustainable Procurement – ESG Disclosure Table (2025)

DISCLOSURE AREA	FRAMEWORK REFERENCE	IMI POLICY / APPROACH	2024 PERFORMANCE	2025 ENHANCEMENTS / ONGOING ACTIONS
Governance & Oversight	GRI 2-23, 2-24 ESRS 2 GOV-3 ESRS G1	Supplier Code of Conduct (SCoC) defines environmental, social, ethical, and governance standards. Sustainability criteria embedded in procurement processes	100% of suppliers acknowledged SCoC prior to contract approval	Strengthened management-level oversight over ESG integration into sourcing decisions; enhanced reporting controls for CSRD readiness
Double Materiality & Risk Assessment (In progress available for 2026 report)	GRI 3-3 ESRS 2 SBM SASB Supply Chain Risk	Risk-based due diligence approach covering environmental, social, and governance risks across the value chain	ESG risk screening conducted for prioritized suppliers	Expanded integration of country, sector, climate, and human rights risk indicators into supplier screening tools
Supplier Onboarding & Screening	GRI 204-1 GRI 308-1 GRI 414-1	Sustainability requirements embedded into supplier qualification and onboarding processes	100% of new suppliers assessed against SCoC requirements	Digitalized supplier ESG pre-screening and documentation processes
Environmental Impact in Supply Chain	GRI 308 GRI 302 GRI 305 ESRS E1	Environmental management, emissions reduction, waste management, and regulatory compliance required under SCoC	Environmental criteria included in supplier audits	Increased focus on Scope 3 emissions transparency and supplier decarbonization engagement
Climate Risk & Scope 3 Engagement	ESRS E1 SASB Climate Risk	Encouragement of GHG measurement and reporting by key suppliers; integration of climate risk into sourcing decisions	Initial supplier climate data collection initiated	Expanded supplier emissions reporting; alignment with IMI climate transition strategy
Workers in the Value Chain	GRI 414 ESRS S2	Requirements covering forced labor, child labor, non-discrimination, freedom of association, wages, working hours, and health & safety	Human rights criteria included in 100% of sustainability audits	Strengthened grievance and remediation expectations for higher-risk suppliers

DISCLOSURE AREA	FRAMEWORK REFERENCE	IMI POLICY / APPROACH	2024 PERFORMANCE	2025 ENHANCEMENTS / ONGOING ACTIONS
Supplier Audits & Monitoring	GRI 308-2 GRI 414-2 ESRs S2-4	Hybrid audit model combining onsite and remote sustainability assessments. Corrective action plans required for non-conformities	100% of planned supplier sustainability audits completed	Enhanced corrective action tracking and follow-up verification procedures
Remediation & Corrective Actions	GRI 308-2 GRI 414-2 ESRs S2	Structured remediation process with defined timelines and follow-up reviews	Corrective actions implemented where required	Formalized escalation process for repeated or material non-compliance
Business Conduct & Ethics	GRI 2-26 ESRs G1 SASB Business Ethics	Anti-corruption, compliance, and ethical conduct embedded in SCoC and contractual agreements	Ethics criteria included in supplier audits	Expanded supplier awareness training and compliance attestations
Continuous Improvement & Value Creation	GRI 3-3 ESRs 2 SBM SASB Risk Management	ESG KPIs integrated into procurement decision-making to reduce operational and reputational risk	Sustainability embedded in supplier evaluation processes	Development of supplier ESG performance benchmarking and capability-building initiatives

We integrate environmental, social, and governance considerations across our procurement and supplier management process.

IMI CODE OF CONDUCT FOR SUPPLIERS



IMI CODE OF CONDUCT AND SUSTAINABILITY FRAMEWORK

MANAGEMENT SYSTEMS
 Ensure compliance to RBA standards and the four pillars (Labor, Ethics, Health & Safety, Environment)

- Company Commitment
- Management Accountability and Responsibility
- Legal Customer Requirements
- Risk Assessment and Risk Management
- Improvement Objectives
- Training
- Communication
- Worker Feedback and Participation
- Audits and Assessment
- Corrective Action Process
- Documentation and Records
- Supplier Communication
- Collaboration with Government and Academe

LABOR
 Treat employees with dignity and respect

- Freely Chosen Employment
- Child Labor Avoidance
- Working Hours
- Wages and Benefits
- Humane Treatment
- Non-Discrimination
- Freedom of Association

ETHICS
 Uphold the highest standards

- Business Integrity RBA Requirements
- No Improper Advantage
- Disclosure of Information
- Intellectual Property
- Fair Business, Advertising and Competition
- Protection of Identity and Retaliation
- Responsible Sourcing of Minerals
- Privacy
- Insider Trading

HEALTH AND SAFETY
 Maintain a safe and healthy work environment

- Occupational Safety
- Emergency Preparedness
- Occupational Injury and Illness
- Industrial Hygiene
- Physically Demanding Work
- Machine Safeguarding
- Sanitation, Food and Housing
- Health and Safety Communication

ENVIRONMENT
 Protect the environment

- Environmental Permits and Reporting
- Pollution Prevention and Resource Reduction
- Hazardous Substances
- Waste and Solid Waste
- Air Emissions
- Product Content Restrictions
- Water Management
- Energy Consumption and Greenhouse Gas Emission Energy

Review audit results and monitor performance

IMI SUSTAINABILITY FOR SUPPLIER

IMI
IMI SUPPLIER

Policy on Conflict Minerals

We remain firmly committed to responsible sourcing practices that uphold human rights, promote ethical supply chains, and prevent the financing of armed conflict. Our Conflict Minerals Policy supports global efforts to ensure that tin, tungsten, tantalum, and gold (3TG) used in our products are sourced responsibly and transparently.

Our Commitment

We recognize the risks associated with minerals originating from Conflict-Affected and High Risk Areas (CAHRAs) and reinforce our due diligence processes to prevent contributing to human rights abuses or illicit financing within our supply chain.

In 2025, we strengthened our approach by enhancing traceability mechanisms and deepening supplier engagement to improve data reliability and risk visibility across tiers.

Alignment With International Standards

Our responsible sourcing framework aligns with globally recognized standards and regulatory expectations, including:

- The OECD Due Diligence Guidance for Responsible Supply Chains of Minerals;
- The methodologies recommended by the Responsible Minerals Initiative (RMI), including use of industry-standard reporting templates; and
- Applicable national and international regulations governing conflict minerals disclosures.

Supplier Requirements and Due Diligence

To ensure responsible mineral sourcing across all tiers of our supply chain, we:

- Require suppliers to identify the origin of 3TG materials used in supplied components;
- Requests the use of standardized reporting tools (e.g., RMI's Conflict Minerals Reporting Template);
- Encourage sourcing exclusively from legal, audited smelters, or refiners participating in recognized assurance programs;
- Mandate timely risk disclosure of potential CAHRA-related risks; and
- Integrate conflict minerals compliance into supplier evaluation, selection, and ongoing qualification processes.

CONTINUOUS MONITORING AND IMPROVEMENT

In 2025, we expanded internal monitoring systems to enhance traceability and strengthen data quality. Key actions include:

- Strengthening internal review of supplier submissions;
- Enhancing cross-functional collaboration among Procurement, Compliance, and Sustainability teams;
- Increasing supplier training to reinforce responsible sourcing expectations; and
- Implementing corrective actions—including potential disengagement—where suppliers fail to comply with our requirements.

TRANSPARENCY AND STAKEHOLDER ENGAGEMENT

We are committed to reporting our sourcing performance with integrity. Beginning in 2025, we are enhancing disclosure clarity and consistency to meet evolving investor, customer, and regulatory expectations. We will continue engaging industry groups, customers, and partners to advance responsible mineral sourcing practices globally.

STRATEGIC CUSTOMER ALIGNMENT FOR CLIMATE IMPACT

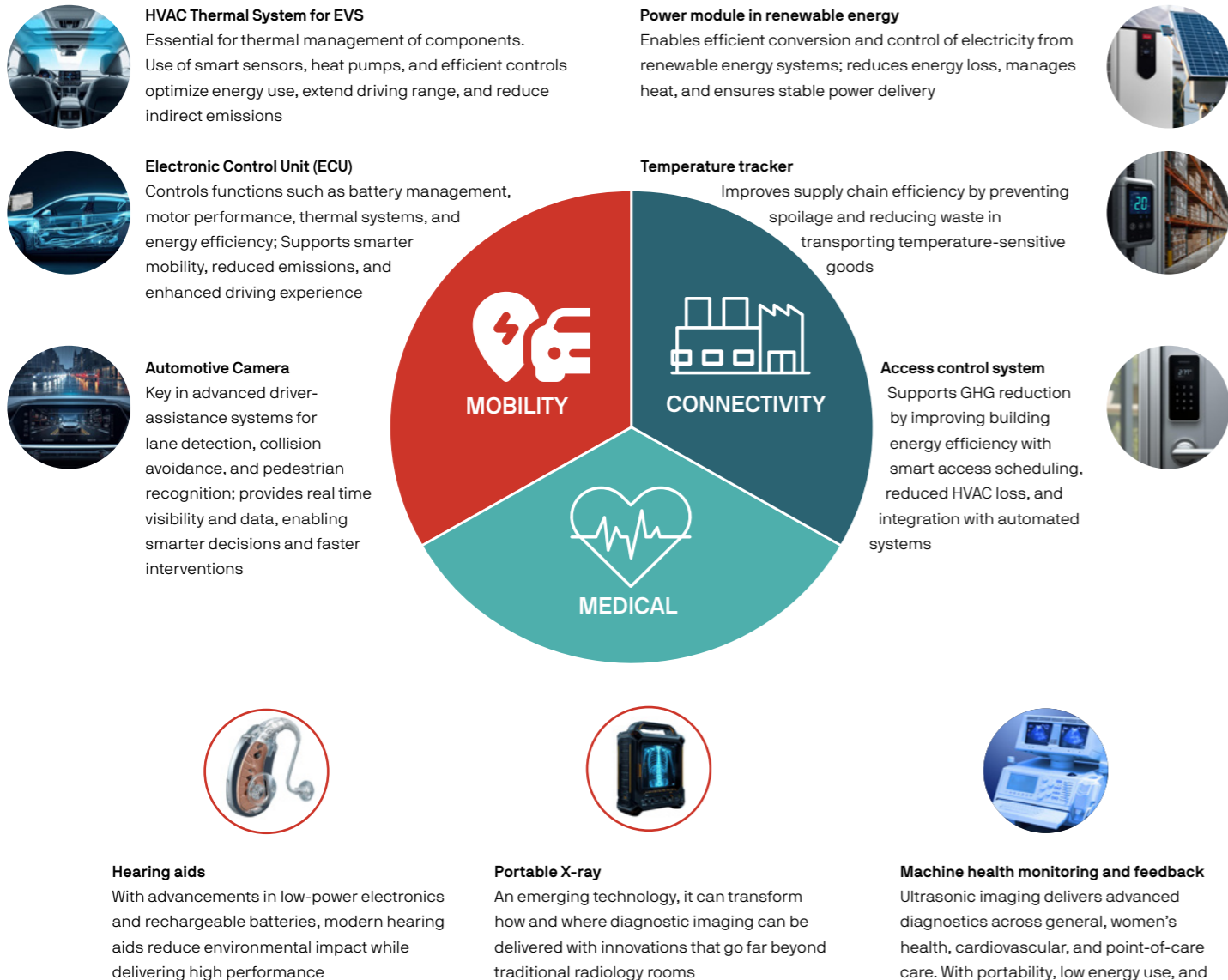
At IMI, creating a positive impact means taking responsibility for the products we bring to the world. This begins with our commitment to the environment, which guides the partnerships we cultivate and the technologies we manufacture.

As part of our long-term business strategy, IMI works with customers whose products support GHG emission reduction and contribute to a more sustainable future. Specifically, we collaborate with companies developing low-emission, energy-efficient, and environmentally responsible technologies. These collaborations position us to deliver solutions that drive climate-conscious innovation across multiple industries. By aligning with partners that share our environmental values, IMI not only advances sustainability goals but also enhances competitiveness and accelerates innovation.

In view of this approach, we intentionally refrain from manufacturing intermediate or conventional products that conflict with decarbonization objectives or materially contribute to GHG emissions.

We remain steadfast in our commitment to reduce emissions across all scopes. We are driving measurable reductions through disciplined operational efficiency and increased adoption of clean energy while intensifying collaboration across our value chain.

SNAPSHOT OF SUSTAINABLE PRODUCTS



As we advance our climate strategy, we remain steadfast in our commitment to reduce emissions across all scopes. We are driving measurable reductions in Scope 1 and 2 emissions through disciplined operational efficiency and increased adoption of clean energy, while intensifying collaboration across our value chain to address Scope 3.

By partnering closely with customers who place sustainability at the core of their strategy, we are co-engineering low-carbon solutions, extending product lifecycle efficiency, and advancing next-generation energy technologies. Through these efforts, we are not only fulfilling our environmental responsibility; we are also strengthening resilience, enhancing competitiveness, and creating sustainable long-term value for our investors and stakeholders.

Together, we are building a smarter, cleaner electronics industry—one that leads with purpose and delivers impact at scale.

PRIORITY INTERVENTIONS FOR GHG REDUCTION:

AFFECTED SCOPE	PRIMARY AFFECTED EMISSIONS SOURCE(S)	INTERVENTION	EMISSION REDUCTION POTENTIAL (%)	ABSOLUTE EMISSION REDUCTION BY 2050 (tCO ₂ e)	EASE OF IMPLEMENTATION	ADDITIONAL BENEFITS SDG
Scope 2 and 3	Purchased electricity and fuel- and energy-related activities	Install on-site solar panels	100%	21,214.66	Medium	SDG 7, SDG 12
Scope 3	Use of sold products	Engage with customers to develop energy-efficient products	30%	214,209.97	Difficult	SDG 17, SDG 9
Scope 3	Purchased goods and services	Decarbonize purchased goods and services—suppliers having a 2030-2035 near-term WB2C SBT and a long-term net-zero target for 2040-2050	90%	355,271.73	Difficult	SDG 17, SDG 12
Scope 2 and 3	Purchased electricity and fuel- and energy-related activities	Optimize office space usage per FTE- effect on electricity consumption	18.92%	5,491.70	Easy	SDG 7, SDG 12
Scope 2 and 3	Purchased electricity and fuel- and energy-related activities	Replace traditional light bulbs with LED light bulbs	9.32%	11,532.00	Easy	SDG 7, SDG 12
Scope 1	Fugitive emissions	Control refrigerant leakage	75%	1,174.40	Easy	SDG 9
Scope 2	Purchased electricity and fuel- and energy-related activities	Switch to renewable electricity	100%	5,730.01	Medium	SDG 7, SDG 12
Scope 3	Employee commuting	Introduce ride sharing policy	47.37%	2,090.82	Easy	SDG 9
Scope 1	Mobile combustion and fuel- and energy-related activities	Switch to electric vehicles and trucks	100%	2,494.90	Medium	SDG 7, SDG 12

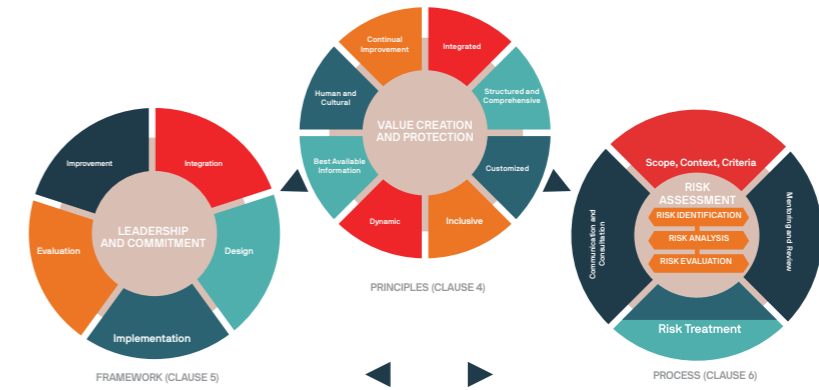
Building a sustainable and resilient future through digital innovation

In 2025, IMI is advancing a digitally enabled sustainability strategy that strengthens operational efficiency and resource optimization. We continue to build organizational resilience by enhancing digital controls and reinforcing cybersecurity measures to protect data and ensure business continuity.

With 100% of IMI-Information & Communication Technology group's committed projects delivered in 2025, we are well-positioned to accelerate our digital and sustainability initiatives in the years ahead.



Managing uncertainty through a structured approach



ENTERPRISE RISK MANAGEMENT POLICY AND FRAMEWORK

IMI adopts an integrated Enterprise Risk Management (ERM) framework that embeds risk considerations into strategy, operations, and sustainability decisions. The framework promotes accountability, transparency, and informed risk ownership across the organization.

Through a structured and data-enabled approach, the company assesses emerging and existing risks—including ESG exposures—across its global operations. This enables management to anticipate potential impacts, prioritize mitigation actions, and strengthen business continuity and financial discipline.

It also supports agile decision-making by balancing risk and opportunity, reinforcing organizational resilience, safeguarding stakeholder value, and supporting sustainable growth by aligning risk management with long-term business objectives and investor expectations.

RISK REPORTING

IMI maintains a structured and transparent risk reporting framework, establishing ownership and accountability across all operations. Quality and risk-based thinking are encouraged at all levels to identify and manage top risks.

The Audit, Risk, and Sustainability Committee (ARSC), with support from the Chief Risk Officer (CRO) and the ERM Leader, provides oversight of the Company's internal controls and enterprise risk management framework, including the identification and assessment of climate-related risks. The Company's climate-related risk governance is currently informed by the recommendations of the Task

Force on Climate-related Financial Disclosures (TCFD), as it prepares to transition and align its disclosures with IFRS S2 – Climate-related Disclosures issued by the International Sustainability Standards Board (ISSB).

The ARSC's role involves:

- Analyzing and providing guidance on significant financial and non-financial risks, along with mitigation strategies, including climate-related risk;
- Assessing climate-related hazards, their likelihood and potential impact, and reviewing corresponding risk-reduction plans; and
- Monitoring the company's overall risk management activities and evaluating the effectiveness of implemented plans.

The Chief Risk Officer ensures regular internal reporting on the effectiveness and outcomes of the risk management framework.

The ERM leader and the CRO roles:

- Collaborate with all site risk owners and designated risk leads on initiatives to strengthen the framework, including managing climate-related risks.
- Report progress to the ARSC on a quarterly basis.

Integrating Climate Risk into Enterprise Risk Management (Transitioning from TCFD to IFRS S1/S2)

IMI integrates climate-related risks and opportunities into its enterprise risk management processes in line with ISO 31000 principles. We are moving from a TCFD-based approach to alignment with the IFRS Sustainability Disclosure Standards—IFRS S1 (General Requirements for Sustainability-related Financial Information) and IFRS S2 (Climate-related Disclosures).

How climate risk is integrated and strengthened under IFRS S1/S2:

- **Standards-Based Disclosure & Controls**
Clearer definitions of material sustainability-related financial information (S1) and enhanced climate metrics, targets, and scenario analysis parameters (S2)
- **Customer and Value Chain Inputs**
Embedding customer decarbonization priorities and resilience requirements into risk assessments and commercial decisions
- **Industry Specific Climate Intelligence**
Use of sector research, regulatory outlooks, and geospatial hazard data relevant to electronics manufacturing to refine our physical and transition risk assumptions
- **Internal Climate Risk Assessments & Scenario Work**
Enhance scenario analysis so that TCFD-style narratives evolve into S2-compliant disclosures, with clearer links to financial planning, capital allocation, and business continuity
- **Peer and Market Benchmarking**
Benchmark against sector leaders and sustainability datasets to test risk exposure, performance intensity, and target credibility

By embedding these inputs into operational and financial decision-making—while explicitly transitioning from TCFD to IFRS S1/S2—IMI strengthens business continuity, enhances investor confidence, and positions the Company to meet evolving regulatory expectations and supply chain requirements.

2025 RISK LANDSCAPE & 2026 OUTLOOK—NAVIGATING COMPLEXITY IN A FRAGMENTED WORLD

In 2025, IMI continued to operate in an increasingly complex and volatile global environment. The Company's risk profile reflects heightened uncertainty arising from macroeconomic pressures, geopolitical developments, competitive market dynamics, and internal operational challenges. IMI's ERM framework enables the identification, evaluation, and mitigation of material risks that may impact the achievement of strategic objectives, operational resilience, and long-term value creation.

The Shift Towards 2026. As we transition into 2026, our risk landscape has undergone a structural shift. The most critical indicator of this changing environment was the significant surge in Geopolitical and Macro-economic Risk, which climbed eight positions to become the 4th highest priority in 2025. This escalation reflects the tangible impact of regional military conflicts and fragmented trade policies on global supply chains. Furthermore, Market Demand Volatility remained the Company's top risk exposure (Rank 1), underscoring the persistent threat of recession and the uneven recovery of global markets.

For 2026, we anticipate these interlinked challenges will drive our strategic focus:

- **Geopolitical Fragmentation & Trade Wars (Rank 4 Trend):** The sharp rise in geopolitical risk highlights our exposure to "poly-crisis" events. Escalating trade wars and regional tensions—particularly in key logistics corridors—are no longer isolated incidents, but persistent headwinds affecting cost structures and cross-border operations.
- **Economic Pressure & Profitability (Rank 2 Trend):** With Profitability emerging as a new top-tier risk (Rank 2), IMI is acutely focused on protecting margins against inflationary pressures and currency fluctuations. The potential for a global recession in 2026 requires rigorous cost discipline and agile financial planning.
- **Contractual & Commercial Rigor (Rank 3 Trend):** The rise of Contract Management risks (up 3 positions) suggests an environment where commercial terms are under greater scrutiny. In 2026, we are prioritizing the mitigation of liability and the strengthening of commercial frameworks to navigate tighter regulatory and partner requirements.

- **Operational & Cyber Resilience:** As the industry accelerates toward AI-driven manufacturing and digital integration, the threat surface for cyberattacks and data breaches has expanded, requiring vigilant defense of our operational technology (OT) and intellectual property.

In 2026, IMI's risk strategy moves beyond simple mitigation; it is focused on converting volatility into resilience. By leveraging the insights from these shifting risk rankings, we are positioned to anticipate market turning points and safeguard long-term value for our stakeholders.

RISK CATEGORY	2025 RANKING	2024 RANKING	+/-
Market Demand Volatility	1	1	=
Profitability	2	-	New
Contract management / contractual liability	3	6	▲3
Geopolitical and Macro-economic Risk	4	11	▲7
High employment turnover	5	9	▲4
Quality Risk	6	8	▲2
Sourcing & Procurement / Annual Cost Savings	7	-	New
Inventory Management (Excess and Obsolete)	8	2	▼6
Production / Manufacturing Process Risk	9	-	New
Customer Concentration/ Customer portfolio	10	-	New
Labor shortage / skill gaps	11	-	New
ERP System Failure	12	-	New
Liquidity & Funding	13	7	▼6
Ransomware attacks / Data Beach	14	10	▼4
Credit Risk (Customer default)	15	-	-

TOP 5 FOCUSED RISK AREAS

Top Risk Drivers and Mitigation

The following are the Company's key risk drivers for 2026, together with corresponding mitigation strategies.

RISK AREA	RISK OVERVIEW	KEY RISK DRIVERS	RISK MITIGATION AND MANAGEMENT
Market Demand Volatility	IMI is exposed to fluctuations in customer demand, particularly in cyclical industries where order volumes are sensitive to economic conditions, technology transitions, and end consumer behavior. Demand volatility may result in order cancellations, delayed customer forecasts, and pricing pressures. Additionally, global trade tensions, tariffs, and increased competition continue to affect market stability and customer sourcing decisions.	<ul style="list-style-type: none"> ● Volatile customer demand and shifting order patterns ● Order cancellations or volume reductions ● Tariffs, trade restrictions, and protectionist policies ● Intensifying global and regional competition 	IMI proactively addresses demand volatility by enhancing operational efficiency and maintaining cost competitiveness across regions. The Company focuses on vertically-integrated business opportunities, strengthening its value proposition beyond traditional assembly services. Close collaboration with customers enables better demand visibility and joint planning, while continuous improvement initiatives help sustain competitive pricing for both existing and new RFQs. IMI also strengthens its ability to respond to regional market shifts by leveraging its global manufacturing footprint.
Profitability Risk	Rising input costs, inflationary pressures, and customer pricing constraints continue to challenge profitability. The risk is amplified by exposure to customers with low margins, unfavorable pricing structures, or heightened financial risk, including startups and customers operating in distressed sectors.	<ul style="list-style-type: none"> ● Customers with low or declining profitability ● High material and component costs ● Increasing labor costs and wage inflation ● Inflation-driven increases in operating expenses 	IMI prioritizes sales growth in projects with sustainable margins and actively reviews customer and program profitability. Alternative sourcing strategies and purchasing optimization initiatives are implemented to manage material cost pressures. Where feasible, low-cost operational improvements are preferred over capital-intensive remedies. Enhanced due diligence is conducted on customer financial health, with appropriate adjustments to payment terms when necessary. New customers, particularly startups, undergo more rigorous vetting to limit downside risk.
Contract Management Risk	Weak contract governance may expose IMI to unfavorable commercial terms, compliance issues, and legal or financial disputes. Risks arise when contracts are missing, unsigned, poorly defined, or not aligned with corporate standards.	<ul style="list-style-type: none"> ● Unfavorable contractual terms ● Inadequate contract compliance and monitoring ● Weak management processes ● Missing or unsigned customer and supplier contracts 	IMI maintains a structured contract management framework supported by standardized, legally approved contract templates. Regular contract compliance reviews and audits ensure adherence to agreed terms. The Company promotes awareness and training programs to improve understanding of contractual obligations among relevant personnel. Where commercially feasible, IMI actively seeks to renegotiate unfavorable contracts and reinforce change management discipline across projects.
Geopolitical and Macroeconomic Risk	Ongoing geopolitical tensions, including trade conflicts and regional instability, continue to disrupt global supply chains and logistics networks. Inflationary pressures and the risk of economic slowdown further impact customer demand and cost structures.	<ul style="list-style-type: none"> ● US tariffs and global trade conflicts ● Regional geopolitical instability ● Supply chain disruption and logistics constraints ● Recessionary pressures and inflation 	IMI leverages its regional diversification strategy to mitigate geopolitical concentration risks. The Company continues the strategic transfer of selected high-risk programs to more stable and competitive locations, including the Philippines. Vertical integration investments—such as plastic injection and automation—enhance local self-sufficiency. IMI prioritizes growth in local and regional markets and continuously refines its regional commercial and supply chain strategies to improve resilience.
High Employment Turnover	Attracting, developing, and retaining skilled talent remains a critical risk, particularly in highly specialized technical and leadership roles. High attrition may disrupt operations, weaken institutional knowledge, and hinder long-term succession planning.	<ul style="list-style-type: none"> ● Difficulty in hiring skilled and experienced personnel ● Retention challenges and loss of key talent ● Gaps in succession planning and leadership continuity 	IMI strengthens its people development and succession planning programs across all sites. The Company focuses on building internal talent pipelines through structured development initiatives and homegrown leadership programs. Supervisors receive training in mentoring, performance management, and goal setting. IMI continuously reviews its compensation and benefits to remain competitive and implements employee engagement programs to support organizational change. Human rights and labor risk assessments are conducted to ensure fair, inclusive, and compliant workplace practices.

IMI is building a smarter, cleaner electronics industry— one that leads with purpose and delivers impact on scale.

Translating this environmental stewardship into measurable impact requires precision and transparency. This section presents the metrics and targets that guide the company's progress toward a decarbonized and resilient future. Metrics and targets are selected to reflect material sustainability-related risks and opportunities and are aligned with applicable regulatory and reporting standards. Through systematic tracking of its carbon footprint, resource utilization, and social performance, IMI reinforces accountability to stakeholders and the communities it serves.

Beyond compliance, these disclosures function as a strategic tool to stress-test climate risks and validate the company's trajectory toward Net Zero. By providing consistent year-on-year metrics, IMI enables stakeholders to monitor performance as the company scales low-carbon solutions and upholds high standards of corporate governance.

STANDARDS: SASB AND GRI
IMI adopts a dual-standard reporting approach to provide comprehensive and accurate information for all stakeholders. By integrating the Global Reporting Initiative (GRI) Standards with the Sustainability Accounting Standards

Board (SASB) framework for Electronic Manufacturing Services (TC-ES), IMI addresses both the broader socio-environmental impacts of its operations and the financially material ESG risks relevant to investors.

The table below reconciles IMI's 2025 internal metrics with these two global frameworks. Where SASB standards for the EMS industry do not cover specific operational metrics, such as general training hours or anti-corruption, IMI relies on the more robust disclosures under the GRI standards to ensure full and balanced coverage.

ESG METRICS MAPPING TO GRI STANDARDS

Statement of use: IMI has reported the cited in GRI Content Index below for the period Jan 1 - Dec 31, 2025, with reference to GRI Standards. GRI 1 Foundation 202

Environmental Metrics

IMI ESG METRIC (METRICS & TARGETS)	PAGE NUMBER	DESCRIPTION / ERM RELEVANCE	APPLICABLE GRI STANDARD
Total energy consumption	69-70	Tracks operational efficiency and cost volatility exposure	GRI 3021: Energy consumption within the organization
Energy	69-70	Measures exposure to rising energy costs and efficiency risk	GRI 3023: Energy intensity
Scope 1 & Scope 2 GHG emissions	66-70	Assesses climate transition and regulatory risk	GRI 3051 (Direct GHG), GRI 3052 (Energy indirect GHG)
GHG emissions	66-70	Links emissions performance with production scale	GRI 3054: GHG emissions intensity
Water withdrawal	73	Indicates operational dependency and water stress risk	GRI 3033: Water withdrawal
Waste generated	72	Measures operational and environmental compliance risk	GRI 3063: Waste generated
Waste diverted from disposal	72	Reflects circularity and regulatory readiness	GRI 3064: Waste diverted from disposal
Environmental compliance incidents	72	Assesses legal and regulatory exposure	GRI 3071: Noncompliance with environmental laws

Social Metrics

IMI ESG METRIC	PAGE NUMBER	DESCRIPTION / ERM RELEVANCE	APPLICABLE GRI STANDARD
Total workforce	74	Workforce scale and labor dependency risk	GRI 27: Employees
Employee turnover rate	75	Signals retention, skills continuity, and productivity risk	GRI 4011: New employee hires and turnover
Training hours per employee	77	Measures capability resilience and succession readiness	GRI 4041: Average hours of training per employee
Occupational injury rate	75	Monitors safety risk and operational disruption	GRI 4039: Work-related injuries
Lost Time Injury Frequency Rate (LTIFR)	75	Indicator of operational health and safety maturity	GRI 4039: Work-related injuries
Human rights risk assessment coverage	60-62	Identifies labor, supplier, and regional exposure	GRI 4121: HR assessments
Workforce diversity (gender)	75	Measures inclusion, compliance, and talent access risk	GRI 4051: Diversity of governance bodies and employees
Employee engagement programs	80-89	Organizational change and morale risk mitigation	GRI 4012: Employee benefits

Governance Metrics

IMI ESG METRIC	PAGE NUMBER	DESCRIPTION / ERM RELEVANCE	APPLICABLE GRI STANDARD
Board and committee oversight	32	Evaluates effectiveness of risk governance	GRI 29: Governance structure
Risk management integration	29-40, 60-62	Alignment of ERM with strategy and sustainability	GRI 212: Role of highest governance body
Code of Business Conduct coverage	29-40	Ethical compliance and reputational risk control	GRI 2052: Communication and training on anti-corruption
Confirmed corruption incidents	60-62	Indicates integrity and regulatory exposure	GRI 2053: Confirmed incidents of corruption
Data privacy and security incidents	83	Operational continuity and compliance risk	GRI 4181: Customer privacy
Contract compliance monitoring	62	Commercial and legal risk management	GRI 4191: Socioeconomic compliance

INTEGRATED ESG METRICS TABLE (GRI + SASB)

ENVIRONMENTAL METRICS

IMI ESG METRIC	PAGE NUMBER	DESCRIPTION & IMPACT	APPLICABLE GRI STANDARD	APPLICABLE SASB CODE (EMS & ODM)
Total Energy Consumption	69-70	Tracks operational efficiency and energy dependence.	GRI 302-1: Energy consumption within the organization	GRI Focus (Not explicit in TC-ES)
Energy	69-70	Measures exposure to rising energy costs.	GRI 302-3: Energy intensity	GRI Focus
Scope 1 & 2 GHG Emissions	66-70	Assesses climate transition risk and decarbonization.	GRI 305-1 / 305-2: Direct & Indirect GHG emissions	Aligned with TCFD (TC-ES focuses on water/waste)
Water Withdrawal	73	Operational dependency and water stress risk in manufacturing	GRI 303-3: Water withdrawal	TC-ES-140a.1: Total water withdrawn, % in regions with High Baseline Water Stress
Hazardous Waste Generated	72	Measures specific compliance risk for electronics manufacturing.	GRI 306-3: Waste generated	TC-ES-150a.1: Amount of hazardous waste generated
Waste Diverted (Recycling)	72	Reflects circularity and e-waste management.	GRI 306-4: Waste diverted from disposal	TC-ES-150a.1: Percentage recycled

SOCIAL METRICS

IMI ESG METRIC	PAGE NUMBER	DESCRIPTION & IMPACT	APPLICABLE GRI STANDARD	APPLICABLE SASB CODE (EMS & ODM)
Total Workforce	74	Scale of labor dependency	GRI 2-7: Employees	GRI Focus
Occupational Safety (LTIFR)	75	Operational continuity and safety maturity	GRI 403-9: Work-related injuries	GRI Focus (SASB TC-ES implies safety in labor practices)
Human Rights/ Labor Standards	74,83	Labor risks in supply chain and manufacturing hubs	GRI 412-1: Human rights assessments	TC-ES-310a.1: Labor practices (often cross referenced to RBA code of conduct)
Workforce Diversity	75	Talent access and inclusion	GRI 405-1: Diversity of governance bodies	GRI Focus
Training Hours	77	Capability resilience	GRI 404-1: Average hours of training	

GOVERNANCE AND SUPPLY CHAIN METRICS

IMI ESG METRIC	PAGE NUMBER	DESCRIPTION & IMPACT	APPLICABLE GRI STANDARD	APPLICABLE SASB CODE (EMS & ODM)
Material Sourcing (Conflict Minerals)	55	Management of critical materials (Tantalum, Tin, Tungsten, Gold)	GRI 308: Supplier Environmental Assessment	TC-ES-4401a.1: Description of management of risks associated with critical materials
Supply Chain Compliance	53-54	Environmental/Social criteria in supplier selection	GRI 414-1: New suppliers screened using social criteria	TC-ES-430a.1: Percentage of suppliers screened for environmental criteria
Product Lifecycle/ Circularity	28, 57	Designing for recyclability and reduced hazardous materials	GRI 306: Waste (Circularity)	TC-ES-410a.1: Percentage of eligible products meeting EPEAT/ environmental standards
Data Privacy	58	Security of customer Intellectual Property and data	GRI 418-1: Customer privacy	Aligned with TC-HW (Hardware)
Anti-Corruption	83	Ethical compliance	GRI 205-3: Confirmed incidents of corruption	GRI Focus

ENVIRONMENTAL COMMITMENT: TOWARD NET ZERO: DECARBONIZING IMI'S OPERATIONS

In line with its commitment to environmental stewardship and long-term value creation, IMI continues to advance its decarbonization agenda across global operations. The company's climate strategy prioritizes reducing greenhouse gas emissions at source, improving energy efficiency, and progressively increasing the use of renewable and lower-carbon energy options within its manufacturing footprint.

Key initiatives focus on optimizing energy consumption through process improvements, equipment upgrades, and automation, supported by disciplined energy management practices at the site level. Renewable energy solutions are being adopted where feasible, alongside resource-efficient technologies that reduce both environmental impact and operational costs.

IMI also integrates sustainability considerations into operational planning and capital expenditure decisions to support long-term emissions reduction and climate resilience. By applying data-driven monitoring, continuous improvement methodologies, and cross-site best-practice sharing, the company seeks to balance environmental responsibility with operational efficiency and competitiveness.

These actions reflect IMI's commitment to supporting global climate objectives while strengthening business resilience. Through sustained decarbonization efforts and responsible resource management, the company aims to reduce its environmental footprint and contribute to a more sustainable, low-carbon future for stakeholders and the communities in which it operates.

Driving Climate Action: Our Decarbonization Strategy

As part of the strategic effort to reduce carbon footprint throughout the company's operations and supply chains, IMI's decarbonization strategy is anchored on three pillars: operational efficiency, renewable energy adoption, and supplier engagement.

Facilities are being transitioned toward low-carbon operations through enhanced energy efficiency and optimized production processes. While IMI does not directly invest in renewable energy infrastructure, it pursues renewable energy procurement through Power Purchase Agreements (PPAs) to reduce Scope 2 emissions. Several sites have already implemented energy-saving initiatives, resulting in measurable reductions in both Scope 1 and Scope 2 emissions.

The company's proposed targets reflect a strategic shift toward deep decarbonization across operations. By pursuing science-based targets, IMI aims to decouple business growth from emissions, mitigate climate-related risks, and create long-term value for our stakeholders. These initiatives demonstrate IMI's commitment to building a more resilient, low-carbon future for customers, investors, and communities.

TARGETS

- Reduce carbon emission for Scope 1 and 2 by 50% by 2030
- 25% reduction on Scope 3 by 2030
- Achieving carbon neutrality by 2050

SCOPE 1 & 2 NEAR-TERM TARGET

GHG Emission '000 tCO₂e

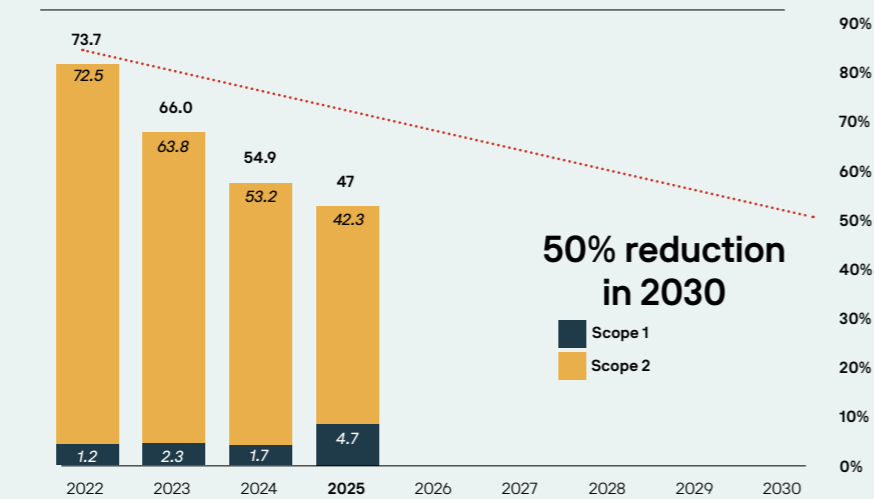
	2025	2024	2023	2022
Scope 1	4.7	1.7	2.3	1.2
Scope 2 Market-based	42.3	53.2	63.8	72.5
Total Scope 1& 2	47.0	54.9	66.0	73.7

SCOPE 3 NEAR-TERM TARGET

	GHG Emission '000 tCO ₂ e
2025	767
2024	664
2023	1,696
2022	835

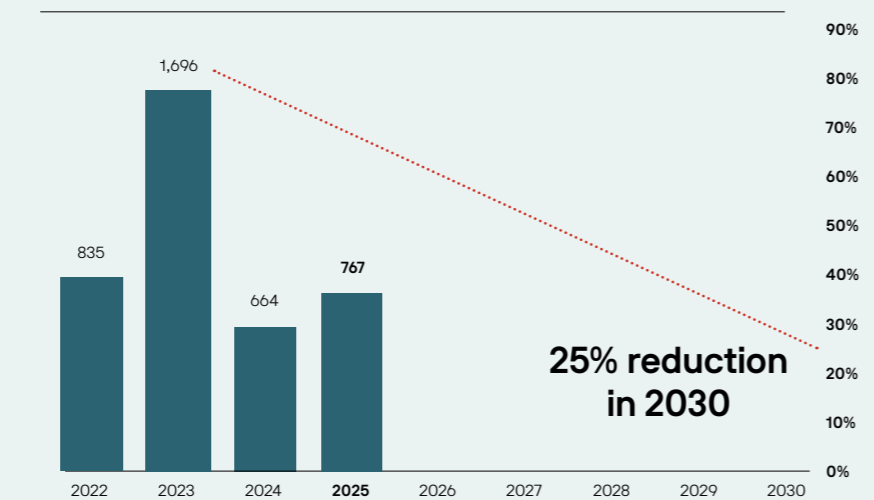
SCOPE 1 & 2 NEAR-TERM TARGET

GHG Emission '000 tCO₂e



SCOPE 3 NEAR-TERM TARGET

GHG Emission '000 tCO₂e



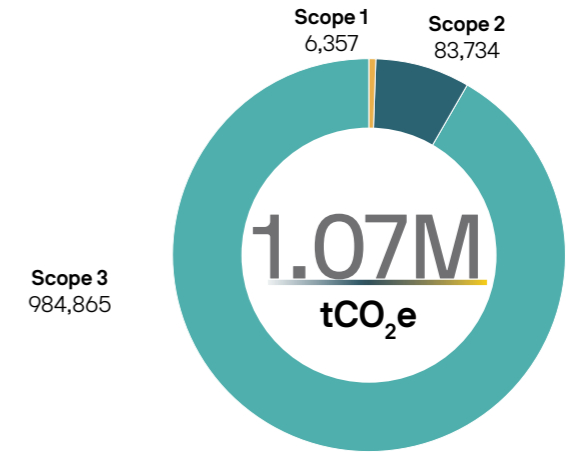
Emissions Baseline: Building the Path to Net Zero

In 2024, IMI initiated a key milestone in its climate action efforts by defining its greenhouse gas (GHG) emissions baseline for 2021. This reference point provides the framework for assessing environmental performance, guiding the establishment of reduction targets, and monitoring progress over time.

By quantifying emissions across core operational areas, IMI gained a clearer understanding of the sources and scale of its carbon footprint. The 2021 baseline serves as a benchmark for IMI's performance and also positions the company to advance its climate agenda in line with global objectives, including the goal of limiting warming to 1.5°C under the Paris Agreement. Looking ahead, the company is prioritizing emissions reductions, strengthening collaboration across its value chain, and driving sustainable growth that generates tangible benefits for stakeholders and the planet.



Emissions by Scope



SCOPE	CO ₂ e	% OF TOTAL
Scope 1	6,357	0.06%
Scope 2 (Market-based)*	83,734	7.8%
Scope 3	984,865	91.6%
Grand total	1,074,956	100.0%
Out of Scope: biogenic CO ₂ emissions**	19,677	
Out of Scope: HCFC refrigerants (non-Kyoto Protocol GHG)***	219	

* Market-based emissions are presented for Scope 2 and Scope 3.3 as they reflect emissions associated with the choices a consumer makes regarding its electricity supplier or product. Other electricity-related Scope 3 emissions are reported using location-based approach.
 ** Biogenic CO₂ emissions are reported separately out of the three Scopes to align with guidance from the GHG Protocol
 ***HCFC refrigerants are not covered by Kyoto Protocol, hence not recognized under the GHG Protocols three Scopes; emissions should be reported and addressed separately

TOTAL GHG EMISSIONS

GHG Emission in '000 tCO ₂ e	2025	2024	2023
Scope 1	4.7	1.7	2.3
Scope 2			
Market-based	42.3	53.2	63.8
Location-based	53.2	59.9	64.3
Scope 3	767.0	664.0	1,696.0

In 2025, IMI achieved a 100% reduction in combined Scope 1 and Scope 2 (market-based) greenhouse gas emissions compared to 2021. Over the same period, Scope 3 emissions declined from 2.2 million tCO₂e to 767 thousand tCO₂e, a 65% reduction, driven by facility closures, business divestments, improved procurement practices, and enhanced data quality across the supply chain.

SCOPE 1 DECARBONIZATION STRATEGY

IMI's Scope 1 GHG emissions are limited to direct fuel combustion and fugitive emissions, which arise from:

- Fuel consumption in company-owned vehicles, including delivery vans and service trucks
- Fuel use in backup generators (gensets) for operations and emergency power
- Fugitive emissions, such as refrigerant leaks from air conditioning or refrigeration systems

The company does not operate manufacturing plants, boilers, or other high-emitting stationary combustion sources. As a result, our Scope 1 emissions profile is relatively narrow but remains an important focus of IMI's carbon management and decarbonization efforts.

SCOPE 1 (TCO ₂ e)	2025	2024	2023
Fugitive emissions	4,277	1,330	1,921
Bulgaria	0	0	0
China	180	58	519
Mexico	3,205	870	875
Philippines	892	402	526
Serbia	0	0	0
Mobile combustion	344	298	301
Bulgaria	112	132	137
China	30	31	42
Mexico	93	39	0
Philippines	102	96	112
Serbia	7	0	10
Stationary combustion	103	91	40
Bulgaria	0	0	1
China	0	0	0
Mexico	19	2	16
Philippines	84	89	24
Serbia	0	0	0
Total Scope 1	4,724	1,719	2,262

* Emissions from the leakage of refrigerants R22, and R123, which are not covered under the Kyoto Protocol and therefore fall outside mandatory GHG reporting scope.

Reducing Scope 1 Emissions: Operational Efficiency Initiatives

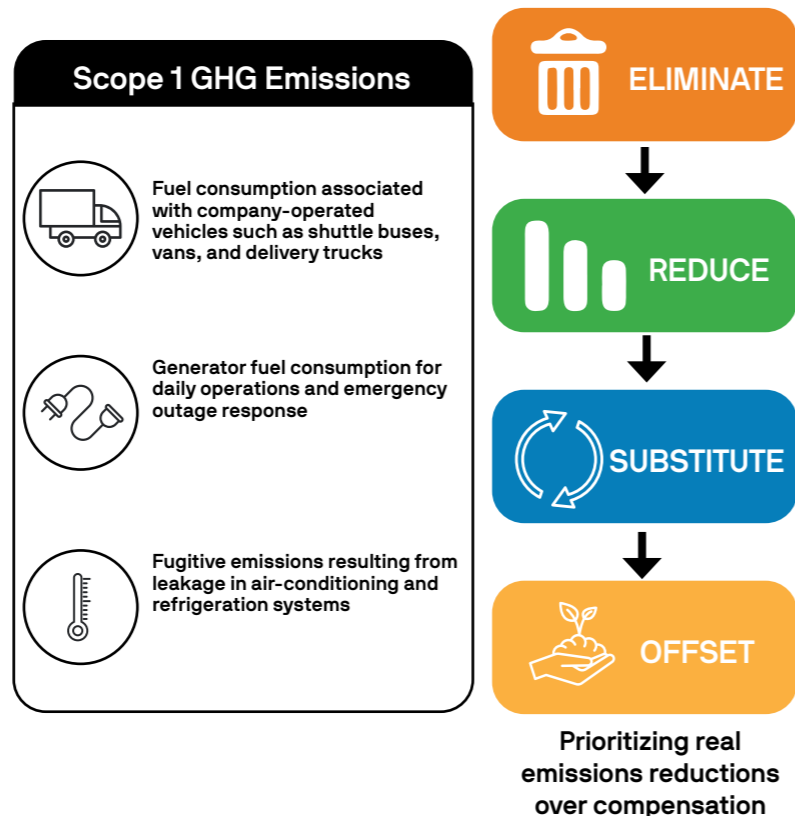
IMI has laid the groundwork for sustained reductions in Scope 1 GHG emissions through a series of targeted interventions. These initiatives focus on improving energy efficiency, minimizing fuel consumption, and eliminating unnecessary equipment operation across facilities. By optimizing processes and conducting proactive maintenance, the company continues to reduce direct emissions while maintaining operational performance.

At IMI's China sites, the company complies with national carbon regulations by installing waste gas treatment equipment, which further purifies air emissions before release.

In Mexico, IMI has implemented a range of energy efficiency measures aimed at lowering operational emissions and optimizing resource use, including:

- Detection and repair of compressed air leaks to prevent energy loss in critical systems
- Targeted deactivation of high-energy chillers, where operationally feasible, to further support decarbonization

Decarbonization Strategy



SCOPE 2 DECARBONIZATION STRATEGY

With respect to Scope 2 emissions, IMI tracks and reports performance using both location-based and market-based approaches, applying emission factors from authoritative national databases. Based on the findings from benchmark analyses, IMI has developed a strategy that prioritizes the procurement of clean energy over onsite generation, leveraging Power Purchase Agreements (PPAs) to decouple growth from carbon emissions.

Key mitigation measures deployed in 2025 include:

- **Renewable Energy Procurement:** IMI scaled its renewable adoption in Serbia and Bulgaria (100%), China (11% actual; 100% target for 2026), and the Philippines (10%).
- **Energy Optimization:** In regions where green tariffs are emerging, such as Mexico, IMI focuses on reducing energy intensity. Initiatives include transitioning to low-capacity compressors, optimizing chiller systems, and enforcing strict shutdown protocols for non-operational equipment.

Scope 2 Decarbonization Strategy



SCOPE 2 (TCO ₂ E)				
IMI SITES		2025	2024	2023
Philippines	Market-based	26,473	25,537	28,310
	Location-based	29,346	28,287	28,310
China	Market-based	9,469	13,780	18,530
	Location-based	9,974	13,780	18,530
Bulgaria	Market-based	0	6,907	8,660
	Location-based	4,330	7,834	6,831
Serbia	Market-based	0	-	-
	Location-based	3,172	3,021	2,354
Mexico	Market-based	6,325	6,901	8,180
	Location-based	6,325	6,901	8,180
Singapore	Market-based	50	62	97
	Location-based	50	62	97
Total Scope 2	Market-based	42,316	53,188	63,777
	Location-based	53,195	59,885	64,302

Renewable electricity purchases, accounting for 28% of total electricity consumption, in 2025 were treated as zero emissions under the market-based method, in accordance with GHG Protocol requirements. The emission factors applied, together with the corresponding IPCC Assessment Report versions, are fully documented in the internal reference file and appropriately cited in the sustainability report.

ELECTRICITY CONSUMPTION IN MILLION KWH

IMI Sites		2025	2024	2023
Philippines	Grid	34,211	36,571	39,873
	Renewable	3,713	3,937	4,430
China	Grid	16,801	23,286	30,258
	Renewable	895	0	0
Bulgaria	Grid	0	16,396	16,652
	Renewable	16,506	0	0
Serbia	Grid	0	0	0
	Renewable	4,621	3,935	0
Mexico	Grid	14,440	15,756	18,675
	Renewable	0	0	0
Singapore	Grid	124	151	231
	Renewable	0	0	0
Total	Grid	65,576	100,032	110,119
	Renewable	25,735	7,872	4,430
	Renewable share	28%	8%	4%

Scope 3 Reporting Framework

To address indirect value chain emissions, IMI formally adopted 2021 as the baseline year for its Scope 3 emissions, specifically focusing on Category 1: Purchased Goods and Services.

Following a rigorous data validation process, selecting 2021 as the baseline accounts for post-pandemic operational normalization, providing a credible starting point for decarbonization targets. Spend-based calculation method was employed, which maps out procurement expenditure to environmentally extended input-output (EEIO) factors, enabling the identification and prioritization of carbon hotspots within the global supply chain.

In developing the 2025 Scope 3 GHG inventory, IMI began with research and benchmarking to establish a solid methodical foundation aligned with GHG Protocol Corporate Value Chain Standard. Primary, activity-based data informed the majority of Scope 3 categories, including fuel and energy-related activities; upstream and downstream transportation and distribution; waste generated in operations; employee commuting (based on actual carpool fuel consumption); upstream leased assets; processing of sold products; use of sold products; and end-of-life treatment of sold products.

This methodology draws on measurable operational inputs, such as product weights and quantities, transport distances, energy consumption, and waste volumes, to derive more accurate emissions estimates. The only exceptions within the current inventory were Category 01: Purchased Goods and Services and Category 06: Business Travel, where supplier-level primary data is limited. For these categories, IMI applied a spend-based approach using environmentally extended input-output (EEIO) emission factors to estimate impacts from procurement and travel-related expenditures. By combining high-quality activity data with spend-based estimates where necessary, IMI delivers a comprehensive and credible disclosure of its Scope 3 emissions, while continuing to strengthen supplier engagement and improve data quality in future reporting cycles.

GHG Emission	2025	2024	2023
Total Scope 3	766.5	663.6	2,176.2
Cat 01 - Purchased goods and services	408.4	352.4	1,169.7
Cat 02 - Capital goods	0.1	0.2	0.5
Cat 03 - Fuel- & energy-related activities	13.3	15.5	53.8
Cat 04 - Upstream transportation & distribution	17.1	43.9	25.7
Cat 05 - Waste generated in operations	1.3	0.5	0.8
Cat 06 - Business travel	1.3	1.2	4.0
Cat 07 - Employee commuting	4.3	11.7	13.7
Cat 09 - Downstream transportation & distribution	5.0	44.3	22.4
Cat 10 - Processing of sold products	1.5	5.2	11.3
Cat 11 - Use of sold products	314.0	188.5	867.9
Cat 12 - End of life treatment of sold products	0.1	0.1	6.4

SUSTAINABLE COMMUTING AND FLEXIBLE WORK

As a global company with employees in multiple locations, IMI adopts hybrid and remote strategies that support productivity, employee well-being, and reduce environmental impact. Sustainable commuting practices and flexible work arrangements form a key component of these strategies, helping minimize travel-related emissions and promote a more efficient and resilient workplace. Examples include the expansion of electric vehicle (EV) infrastructure, the implementation of hybrid and remote work arrangements where operationally feasible, and the provision of localized housing programs. These initiatives support the company's long-term decarbonization pathway and contribute to reduced Scope 3 emissions while improving employee accessibility and mobility across all regions.

To ensure robust and reliable emissions reporting, IMI includes only fuel consumption from company-authorized leased transport services. Since these vehicles are used for employee commuting, the related emissions are classified under Scope 3, Category 7, consistent with applicable GHG accounting standards. By grounding its emissions reporting in fuel-based activity data rather than approximations from commuting distance or employee travel behavior, IMI prevents double counting and improves the accuracy of the company's commuting-related carbon footprint.

Site initiatives:

IMI Philippines

- Company-sponsored shuttle services and organized carpooling programs help reduce private vehicle use, emissions, and traffic congestion.
- While EV adoption remains limited, the site continues to explore alternative low-carbon transport solutions.
- Remote and hybrid work arrangements are implemented where feasible, providing practical and environmentally responsible commuting alternatives.

IMI China

- Sustainable mobility is promoted through the use of electric shuttle buses and structured carpooling programs.
- EV charging infrastructure has been expanded to support electric bicycles and EVs.
- Safety awareness initiatives, including helmet reminders for e-bike users, reinforce responsible mobility practices.
- Onsite dormitories and nearby rental housing enable short, low-impact commutes by walking or cycling.
- Shared bicycle stations and complimentary e-bike charging further enhance accessibility and low-emission travel.

IMI Bulgaria

- Shared transportation services from regional hubs support low-emission commuting options.
- Bike-to-work initiatives, complemented by secure parking and shower facilities, encourage active and healthy lifestyles.
- A robust remote work infrastructure enables secure and productive collaboration while reducing commuting-related emissions.

IMI Serbia

- Remote work options for eligible employees help lower commuting emissions and support sustainability objectives, while enhancing flexibility, work-life balance, and employee satisfaction.
- Participation rates and impacts on performance and sustainability outcomes are continuously monitored.

IMI Mexico

- A structured carpool program offers fuel incentives and preferential parking.
- Home office arrangements for administrative roles are supported by digital time-tracking systems for transparency and accountability.
- The installation of its first hybrid vehicle charger supports the adoption of clean technologies and green mobility.

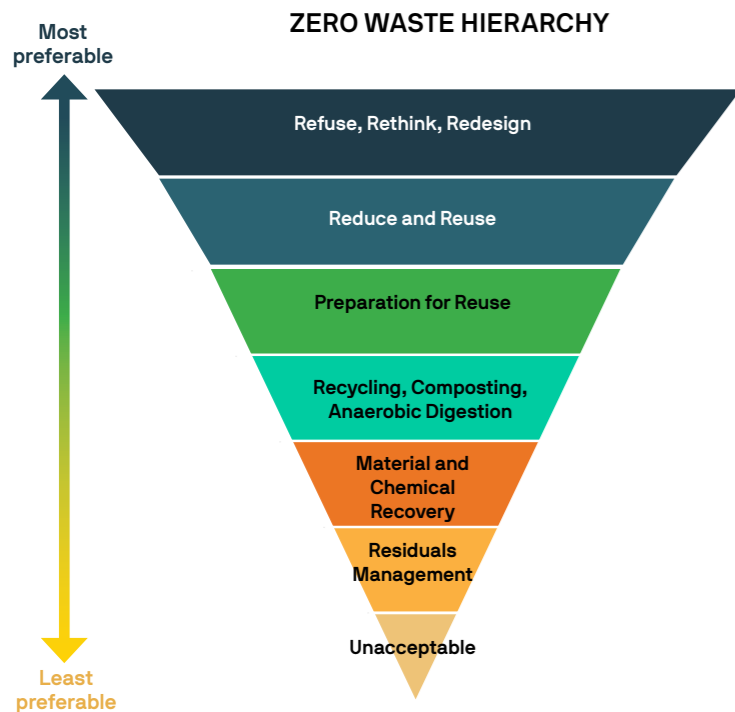


WASTE MANAGEMENT

Another key element of IMI's responsible business practices on the environment is waste management. As a global electronics manufacturing services provider, IMI generates various waste streams arising from manufacturing, testing, and support activities. Effective management of these materials is essential to minimizing environmental impact, maintaining regulatory compliance, and supporting sustainable operations across IMI's global footprint.

Central to IMI's waste management approach is a strong focus on waste reduction, resource efficiency, and responsible disposal. This approach emphasizes the prevention and minimization of waste at its source through process optimization, material efficiency initiatives, and continuous improvement in manufacturing practices. Where waste generation is unavoidable, IMI focuses on maximizing reuse, recycling, and recovery, while ensuring that residual and hazardous wastes are handled, transported, and disposed of safely and in full compliance with applicable regulations.

Additionally, site-level waste management programs are carried out throughout its operations in alignment with local regulatory requirements and the company's environmental standards. These programs are reinforced through employee awareness initiatives, supplier and contractor engagement, and regular monitoring of waste generation and diversion performance. Through consistent data tracking and performance reviews, IMI identifies opportunities to improve waste segregation, increase diversion from disposal, and further reduce environmental and operational risks.



HAZARDOUS (*000 KG)

IMI Sites	2025	2024	2023
Philippines	170	192	253
China	29	51	46
Bulgaria	87	82	87
Serbia	18	65	63
Mexico	50	39	49
TOTAL	354	429	498

NON-HAZARDOUS RECYCLED (*000 KG)

IMI Sites	2025	2024	2023
Philippines	662	581	762
China	37	60	58
Bulgaria	417	497	392
Serbia	190	120	97
Mexico	497	524	751
TOTAL	1,803	1,782	2,060

NON-HAZARDOUS RESIDUAL (*000 KG)

IMI Sites	2025	2024	2023
Philippines	266	166	228
China	37	37	37
Bulgaria	0	0	0
Serbia	0	0	0
Mexico	115	137	146
TOTAL	418	340	411



WATER MANAGEMENT

Water is an essential resource for both IMI's manufacturing activities and the communities in which it operates. Effective water management is therefore critical to ensuring operational reliability, regulatory compliance, and responsible environmental stewardship.

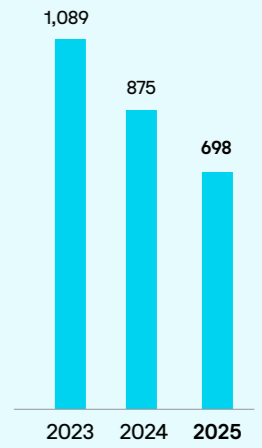
IMI's program and practices in this area underscore its focus on improving water efficiency, promoting responsible sourcing, and ensuring effective wastewater management through process optimization, use of water-efficient technologies, and strict compliance with applicable discharge standards. In addition, regular monitoring and site-level accountability support continuous improvement and proactive risk management. Through these efforts, IMI seeks to reduce its water footprint, mitigate water-related risks, and contribute to the sustainable management of shared water resources.

WATER WITHDRAWN (in '000 M3)

Reduction in water withdrawn

36%

From 1,089,000 m³ in 2023 to 698,000 m³ in 2025



WATER WITHDRAWN (IN *000 M3)

IMI Sites	2025	2024	2023
Philippines	570	730	918
China	42	66	95
Bulgaria	46	47	45
Serbia	17	13	13
Mexico	23	19	18
TOTAL	698	875	1,089

We empower our people through **inclusive and sustainable practices.**

Creating a workplace where people can thrive is fundamental to our approach to social sustainability. At IMI, we value every individual—regardless of gender, age, ethnicity, religion, disability, or background—and are committed to providing equal access to opportunities for employment and career growth.

Our hiring and employment practices are guided by fair and transparent criteria, ensuring that everyone is treated with respect and dignity. We strive to maintain a workplace free from discrimination, harassment, and inequality, while upholding labor standards that protect the rights, safety, and well-being of our team.

Across our global operations, we invest in programs and policies that support well-being, inclusion, and professional development. Through structured training, leadership development tracks, and internal mobility opportunities, we can grow and build meaningful careers within IMI. Our culture of learning and collaboration helps us stay engaged, empowered, and ready to innovate.

By continuously reviewing and improving our policies and practices, we ensure alignment with internationally recognized standards on equal opportunity and inclusive employment.

HUMAN CAPITAL

TOTAL WORKFORCE

REGION	ASIA	EUROPE	NORTH AMERICA	TOTAL
2025	60%	27%	14%	8,544
2024	61%	26%	12%	10,368
2023	63%	23%	14%	12,659

Total Workforce

8,544

Gender Diversity

64%

female

GENDER DIVERSITY IN MANAGEMENT COMMITTEE

	MALE	FEMALE	TOTAL
2025	7	3	10
2024	7	3	10
2023	5	4	9

GENDER DIVERSITY

	MALE	FEMALE
2025	36%	64%
2024	36%	64%
2023	37%	63%

HUMAN RIGHTS VIOLATIONS

2025	0
2024	0
2023	0

AGE DIVERSITY

	BELOW 30	30-50	ABOVE 50
2025	24%	63%	13%
2024	20%	64%	16%
2023	18%	64%	19%

VOLUNTARY TURNOVER RATES

2025	26%
2024	23.8%
2023	29.4%

HEALTH, SAFETY & ENVIRONMENTAL PERFORMANCE

In 2025, IMI continued to demonstrate its commitment to safe, healthy, and environmentally responsible operations across our global footprint. Every site maintained ISO 14001: Environmental Management System (EMS), reflecting our dedication to sustainable operations and adherence to international standards. At the same time, a third of our sites achieved ISO 45001: Occupational Health & Safety Management System (OHSMS) certification, showing our focus on creating workplaces where our people can thrive safely.

Over the year, we recorded a total of 14 non-disabling cases and six disabling recordable injuries, which resulted in 241 lost workdays. Compared to the previous year, this represents a 36% reduction in non-disabling cases, a 25% drop in disabling injuries, and a 15% decrease in lost workdays. Most importantly, we reported no fatalities or work-related illnesses across 17.5 million man-hours worked. These results reflect the effectiveness of our strengthened safety controls, proactive risk assessments, ongoing training programs, and the engagement of our employees in maintaining a safe work environment.

NON-DISABLING INJURIES

	ASIA	EUROPE	NORTH AMERICA	TOTAL
2025	11	3	0	14
2024	9	9	4	22
2023	13	4	3	20

DISABLING INJURIES

	ASIA	EUROPE	NORTH AMERICA	TOTAL
2025	2	0	4	6
2024	3	2	3	8
2023	2	1	3	6

FATALITIES

	ASIA	EUROPE	NORTH AMERICA	TOTAL
2025	0	0	0	0
2024	0	0	0	0
2023	1	0	0	1

SAFE MAN-HOURS (IN MILLION)

	ASIA	EUROPE	NORTH AMERICA	TOTAL
2025	11.05	4.22	2.22	17.5
2024	14.7	16.5	0.84	21.72
2023	18.26	6.02	5.43	29.72

Safe man-hours

17.5^M

The Safe Man-Hours reported are calculated using eight regular working hours per employee per day. Overtime hours are excluded due to challenges in consolidating overtime data and inconsistencies in overtime work rendered among personnel. Consequently, the reported Safe Man-Hours reflect standard working hours only and may not represent the total actual hours worked. Future enhancements may include automated timekeeping systems to capture overtime for more accurate reporting.

2025 Global IMI Engagement Survey

89

Retained sustainable engagement score
5 points higher than High Tech Manufacturing Norm
7 points higher than High Tech Manufacturing norm

*survey powered by Willis Towers Watsons in collaboration with the Ayala Group

97%

Response rate
1,872 responses

90

Sustainable engagement score of supervisors, engineers, and managers

Technicians & Group Leaders both scored 88 while Operators scored 85 for sustainable engagement

4

Increase in retention score which means more people shared they want to stay with IMI

I understand how the work I do contributes to the achievement of the organization's goals and objectives.

97% agreed with the statement

WE NEED TO FOCUS ON:



Strengthening trust and confidence in the decisions made by our leadership



Developing people to their full potential



Providing avenues for people to embrace and practice our core values

LET'S CELEBRATE



The training we received prepared us for the work we do

We are empowered to make the decisions to do our jobs well



Our immediate supervisors give regular feedback on our performance

CAREER DEVELOPMENT

As a leader, schedule one-on-one meetings with your employees to learn about their personal interests and aspirations. Discuss and agree on their priorities.

And for everyone, own your development by stepping up and looking for ways to learn and grow in the organization.

GREAT JOB TO OUR SITES!

Highest sustainable engagement:

93 Philippines
92 China
90 Bulgaria

Retained sustainable engagement:

84 Mexico

Improved sustainable engagement:

82 Serbia

EMPOWERING GROWTH THROUGH LEARNING & DEVELOPMENT INITIATIVES

Through learning and development (L&D), we are determined to nurturing professional growth to help employees develop their capabilities and thrive in their careers. To support this, we have broadened our focus to strategic initiatives that elevate performance across the organization in addition to our core offerings such as New Hire Orientation Programs, monthly IMI University training sessions, and coordination of external learning opportunities. These initiatives target leadership effectiveness, technical capabilities, and behavioral and operational excellence across the company.

A key example is our LinkedIn Learning initiative, which gives employees personalized, on-demand learning paths aligned with their career and development goals. In this initiative, global leaders completed competency assessments, while selected employees focused on bridging competency gaps. In 2025, we expanded this program across our sites, engaging 500 active users who now benefit from continuous, self-paced learning opportunities that support professional growth and capability building.

Learning and Development Across IMI Sites

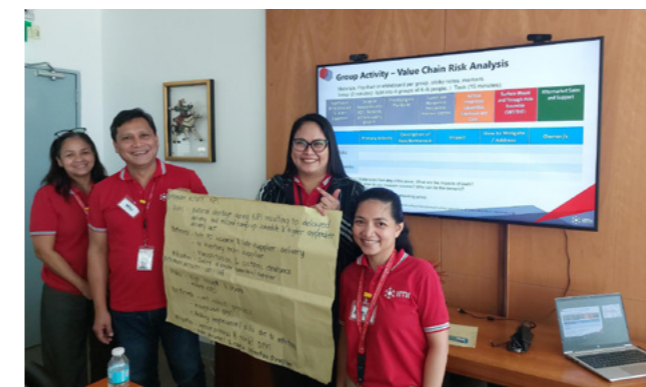
At IMI Philippines, we implemented a series of capability-building programs. The Clerkship Program enhanced role readiness through structured rotations and mentorship, fostering cross-functional collaboration and inclusivity. Business Acumen and EDGE Training equipped operations leaders with strategic and behavioral competencies, promoting purpose-driven leadership and resilience in dynamic environments. Technical upskilling initiatives for engineers and technicians improved process proficiency, supporting operational efficiency and continuous improvement. Academe-linked programs strengthened engineering competencies in cleanroom protocols, contamination control, and LiDAR technology, driving innovation and product quality. Additional initiatives, including Production Planning and Control Training and Project Management Refresher, advanced our governance, risk management, and execution standards. Collectively, these programs contribute to long-term organizational competitiveness, employee empowerment, and sustainable value creation.

At IMI China, we rolled out targeted L&D programs, covering onboarding, technical skills, leadership, and compliance. We continued to build internal expertise through Subject Matter Expert (SME) certification program, certifying five new SMEs during the year. In partnership with SGS, we also trained 34 employees on ISO 14971:2019, the international risk management standard in medical devices.

Other initiatives included digital tools such as paperless examination systems, which enhanced training platforms, improved efficiency, record management, and learning outcomes. In addition, we upgraded training content to video formats to boost engagement and retention. Specialized certifications, including VDA 6.3, ESD, and IPC series, were delivered through internal transfer training, maximizing knowledge sharing and return on investment.

TRAINING HOURS

	ASIA	EUROPE	NORTH AMERICA	TOTAL
2025	87%	9%	4%	494K
2024	86%	10%	4%	603K
2023	85%	11%	4%	629K



Training hours

494^K

At IMI Bulgaria, we implemented flexible work arrangements, including home office policies for indirect labor roles, remote options for Sales and Global teams, and flexible start times for employees with family responsibilities to better support work-life balance.

As part of our career development efforts, we announce all job openings internally and externally, creating clear pathways for growth. Many employees have progressed from entry-level roles such as interns, machine operators, or supply chain staff to leadership positions, now serving as operations heads, project managers, and unit managers. These examples for career progression reflect IMI's strong culture of internal promotion and talent recognition.

To support continuous learning, we offer targeted training programs, such as ESD Coordinator certification (recertification in 2025), automation in PLC programming, robotics, system

integration, and specialized courses like Production Robotization Level I. Digital platforms, including IMI University and LinkedIn Learning, provide scalable, personalized development opportunities.

As part of mandatory onboarding, we provide training in ISO 27001, Occupational Health and Safety, IATF 16949, and IMI Bulgaria's Quality Policy—ensuring every employee starts with a clear understanding of our global standards.

At IMI Serbia, we marked a significant milestone in leadership development with the launch of our "First-Time Manager" program. Designed to cover core leadership essentials through interactive and practical learning sessions, the program received highly positive feedback and is expected to strengthen our leadership pipeline, supporting long-term organizational growth and capability building.

At IMI Mexico, we remain focused on strengthening internal capabilities through digital learning, expert-led training, and employee engagement initiatives. Our in-house IMI U online platform provides employees with centralized access to training courses, certifications, evaluations, and professional development resources.

Through our Subject Matter Expert program, we identify and empower experienced employees to design and deliver internal training, fostering knowledge sharing and leadership development. Team building activities further strengthen collaboration, accountability, and a strong sense of community across departments.

Career progression at IMI Mexico illustrates the impact of our learning and development initiatives. For example, two career journeys show how opportunities for growth can transform potential into leadership. Starting from entry-level positions, these individuals



pursued continuous development through cross-functional assignments and certifications, eventually taking on strategic responsibilities. These experiences reflect our commitment to nurturing internal talent, promoting professional growth, and driving organizational excellence as part of our sustainability vision.

Health and Safety Training: Building a Safer, Sustainable Workplace

At IMI, we prioritize the well-being of our people and the safety of our operations. IMI University regularly offers EHS courses that are included in the monthly calendar released to ensure accessibility and proper scheduling for all participants. These programs equip our workforce with the knowledge and skills to maintain safe practices, prevent workplace incidents, and meet global standards.

We also partner with trusted external organizations, including the Philippine Red Cross, to deliver specialized training such as Standard First Aid and Basic Life Support. The curriculum covers critical areas including Personal Protective Equipment (PPE), Forklift Safety, Radiation Safety, Emergency Preparedness and Response, Chemical Safety and Spill Management, Ergonomics, Electro-Mechanical Safety, and Legal Compliance for Controlled Chemicals.

By investing in health and safety education, we safeguard our employees while strengthening trust with customers, investors, and sustainability partners. These initiatives demonstrate proactive risk management and resilience, aligned with international ESG frameworks and reporting standards.

OHS TRAINING COURSES	TOTAL (HRS)
Online safety training	15,480
Emergency preparedness and response	2,615
Occupational Health & Safety	2,840
Management of Hazardous Chemicals	2,233
Personal Protective Equipment	1,392
Safety Rotation Training	637
Equipment safety training	4,928
Radiation safety	530
Factory Power Outage	207
Electro-mechanical safety	564
TOTAL	31,431

Looking Ahead

In 2026, we will broaden our L&D portfolio by introducing data-driven and digital learning solutions, expanding leadership programs for emerging leaders and high-potential employees, and strengthening technical competencies through certification-based programs. We will also enhance Health and Safety training to ensure employees are equipped to maintain a safe, compliant, and sustainable work environment. All initiatives will remain aligned with organizational strategy and evolving workforce needs.

We remain committed to delivering meaningful, accessible, and future-ready learning experiences. By investing in people—their skills, safety, and well-being—we invest in IMI's success, building a stronger, more capable, and growth-driven organization.

We celebrate proud moments that **inspire the future.**

At IMI, every achievement reflects the dedication, passion, and excellence of our people. These proud moments are more than milestones—they are a testament to our commitment to innovation, quality, and collaboration. Each recognition we receive reinforces our drive to go further, inspiring us to shape a future full of possibilities.

From individual accomplishments to team successes, these awards celebrate the spirit that defines us and the values that guide our journey. Together, we turn success into inspiration, setting the stage for even greater achievements ahead.



▲ IMI Philippines received Top 1 Best Corporate Social Responsibility Award and Top 3 Most Outstanding Taxpayer for Other Local Taxes at the 2025 Biñan's City of Life Awards.



▲ IMI Bulgaria received the Investment with Low Carbon Footprint Award from the country's Ministry of Innovation and Growth.



▲ CFO Robert Heese received the 4 Golden Arrows Award presented by the Institute of Corporate Directors at the 2025 Golden Arrow Awards.



▲ IMI Global Head of Investor Relations and Business Development Finance, Brian Jalijali, accepted the Gold Award for Best Managed Technology Company at FinanceAsia's 29th Asia Awards.



▲ On the occasion of the 104th anniversary of the National Employment Service, IMI Nis Serbia received an award for exceptional cooperation in the field of employment.



▲ IMI Jiaxing (China) was recognized with the Outstanding Enterprise Award and the Outstanding Enterprise Manager Award (Joey Bantatua, general manager of IMI China), presented by the Jiaxing Economic Development Zone government—distinguishing the company as one of the Top 20 out of 2,000 enterprises in the city.

IMI's materiality framework drives sustainable value by **focusing on environmental impact, human capital, and responsible, innovation-led governance.**

INDUSTRY-SPECIFIC SUSTAINABILITY ACCOUNTING STANDARDS (2025 UPDATE)

IMI continues to align its sustainability reporting with the Sustainability Accounting Standards Board (SASB) framework to ensure focused, comparable, and investor-relevant disclosures on the most material ESG factors affecting the electronics manufacturing sector. SASB's industry-specific approach remains valuable because companies within the same sector typically share similar operational models, resource dependencies, and sustainability challenges—making consistent reporting essential for stakeholders.

What SASB Standards Provide

Focus on Financially Material Issues—SASB highlights ESG topics with direct financial implications for each industry. For us, operating within the Electronic Manufacturing Services (EMS) and Original Design Manufacturing sector, these material issues continue to include:

- Resource and energy efficiency
- Supply chain sustainability and responsible sourcing
- Climate-related risk and operational resilience
- Product quality, reliability, and lifecycle impacts


These issues align with the company's strategic priorities as the company continues to optimize its global footprint, strengthen operational discipline, and enhance long-term resilience.

Investor Friendly, Comparable Data


In 2025, IMI further enhanced the consistency of its ESG metrics by providing quantitative, industry-specific data aligned with SASB requirements. This supports investor decision-making, improves comparability with EMS peers, and strengthens transparency across our value chain.

Streamlined and Efficient Reporting


By focusing on industry-relevant issues, SASB allows IMI to streamline its sustainability reporting while highlighting the information most critical to financial stakeholders. This helps maintain clarity and relevance in the company's disclosures.



ENVIRONMENT




SOCIAL



GOVERNANCE

ENVIRONMENT	LABOR	HEALTH AND SAFETY	ETHICS	MANAGEMENT SYSTEMS
<p>Protect the environment</p> <ul style="list-style-type: none"> • Environmental Permits and Reporting • Pollution Prevention and Resource Reduction • Hazardous Substances • Waste and Solid Waste • Air Emissions • Product Content Restrictions • Water Management • Energy Consumption and Greenhouse Gas Emission Energy 	<p>Treat employees with dignity and respect</p> <ul style="list-style-type: none"> • Freely Chosen Employment • Child Labor Avoidance • Working Hours • Wages and Benefits • Humane Treatment • Non-Discrimination • Freedom of Association 	<p>Maintain a safe and healthy work environment</p> <ul style="list-style-type: none"> • Occupational Safety • Emergency Preparedness • Occupational Injury and Illness • Industrial Hygiene • Physically Demanding Work • Machine Safeguarding • Sanitation, Food and Housing • Health and Safety Communication 	<p>Uphold the highest standards</p> <ul style="list-style-type: none"> • Business Integrity RBA Requirements • No Improper Advantage • Disclosure of Information • Intellectual Property • Fair Business, Advertising and Competition • Protection of Identity and Retaliation • Responsible Sourcing of Minerals • Privacy • Insider Trading 	<p>Ensure compliance to RBA standards and the four pillars</p> <ul style="list-style-type: none"> • Company Commitment • Management Accountability and Responsibility • Legal Customer Requirements • Risk Assessment and Risk Management • Improvement Objectives • Training • Communication • Worker Feedback and Participation • Audits and Assessment • Corrective Action Process • Documentation and Records • Supplier Communication • Collaboration with Government & Academe



IMI CODE OF CONDUCT & SUSTAINABILITY FRAMEWORK

The IMI Code of Conduct and Sustainability Framework serves as the cornerstone of our commitment to Environmental, Social, and Governance (ESG) principles for our stakeholders. We leverage the Responsible Business Alliance (RBA) Code of Conduct as a guiding force, focusing on its four core pillars: Labor, Ethics, Health and Safety, and Environment, all under one Management System. By adhering to these principles, we ensure responsible and sustainable business practices throughout our operations and supply chain.

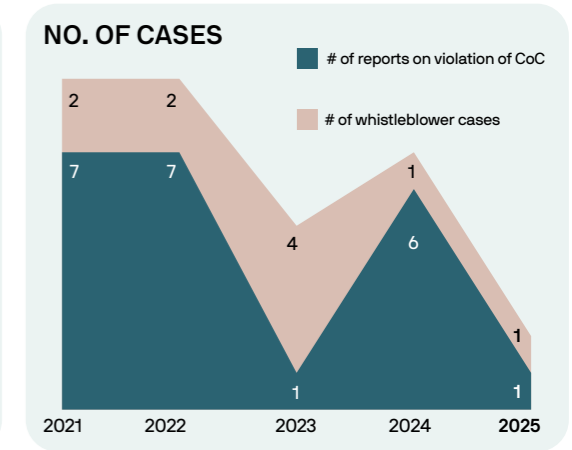
Two (2) violations to the IMI Code of Conduct (COC) cases were reported from IMI CN and BG through different reporting channels: one (1) e-mail, and one (1) during management review; both cases were resolved

Improvement actions implemented, where applicable.

DATA PRIVACY AND SECURITY INCIDENTS	
2025	47
2024	88
2023	57

*No actual data breach or high-risk cybersecurity incident

REPORTABLE INCIDENTS AS OF 2025



	LOSS EXPOSURE (USD)	TOTAL NUMBER OF CASES	TOTAL WHISTLEBLOWER CASES	# OF REPORTS ON VIOLATIONS OF COC
2021	\$504	9	2	7
2022	\$73,793	9	2	7
2023	\$1,962	5	4	1
2024	\$134,605	7	1	6
2025	\$114,000	2	1	1



How IMI Applies SASB (2025)

IMI continues to use the SASB standard for the Electronic Manufacturing Services & Original Design Manufacturing industry (SICS™ #TC0101) to guide its reporting of material ESG topics. In 2025, IMI expanded its SASB-aligned disclosures through:

- Improved tracking of energy intensity and emissions reduction;
- Expanded reporting on supplier sustainability and compliance audits;
- Strengthened climate risk integration into operational planning; and
- Enhanced consistency of sustainability data across all global sites.

IMI also maintained active stakeholder engagement with investors, customers, regulators, and employees to ensure its reporting reflects evolving ESG expectations and aligns with IMI's operational transformation efforts.

Integration with the GRI Standards

In addition to SASB, IMI also adopts the Global Reporting Initiative (GRI) Standards to provide a broader and more complete picture of material topics and disclosures. While SASB focuses on financially material ESG issues relevant to investors, GRI emphasizes a wider set of impacts on the environment, workforce, communities, and society.

Using both frameworks together allows IMI to:

- Address financial materiality (SASB) and impact materiality (GRI);
- Provide a balanced representation of IMI's sustainability performance;
- Meet the expectations of a wider stakeholder base, including customers, regulators, communities, and employees; and
- Strengthen the quality, completeness, and credibility of its disclosures.

This dual framework approach supports the company's commitment to transparent, globally aligned ESG reporting.

Compatibility with Other Frameworks

SASB and GRI also complement IMI's alignment with other sustainability and reporting frameworks, including the Task Force on Climate-Related Financial Disclosures (TCFD) and the International Integrated Reporting Council (IIRC) principles. By integrating multiple frameworks, IMI delivers a comprehensive view of its sustainability performance, long-term value creation, and risk management approach.



Carbon Disclosure Project

In 2025, IMI filed for CDP receiving a score of C Awareness Level, an improvement from 2024's score of C-.

UN Sustainable Development Goals

IMI Focused SDGs

- 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE**: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
 - Saving Lives
 - Improving Lives
 - Conserve Energy
- 12 RESPONSIBLE CONSUMPTION AND PRODUCTION**: Ensure sustainable consumption and production patterns
 - Reduce
 - Reuse
 - Recycle

IMI Supported SDGs

- 3 GOOD HEALTH AND WELL-BEING
- 4 QUALITY EDUCATION
- 5 GENDER EQUALITY
- 8 DECENT WORK AND ECONOMIC GROWTH
- 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
- 10 REDUCED INEQUALITIES
- 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
- 13 CLIMATE ACTION
- 17 PARTNERSHIPS FOR THE GOALS

SASB Index – Sustainability Issues and Topics For EMS Manufacturing

MATERIAL TOPICS	ACCOUNTING METRICS	GRI	SDGs	PAGE NUMBER (S)
ENVIRONMENT	<ul style="list-style-type: none"> • GHG Emissions • Air Quality • Energy Management • Water Management • Waste & Hazardous Materials • Ecological Impact 	302, 303, 305, 306		66-73
HUMAN CAPITAL	<ul style="list-style-type: none"> • Labor Practices • Employee Health & Safety • Employee Engagement, Diversity & Inclusion 	401, 402, 403, 404, 405, 406, 407, 408, 409		74-81
BUSINESS MODEL AND INNOVATION	<ul style="list-style-type: none"> • Product Design & Life Cycle Management • Business Model Resilience • Supply Chain Management • Materials & Resource Efficiency • Physical Impact of Climate Change 	301, 307, 308, 414		4-81
LEADERSHIP AND GOVERNANCE	<ul style="list-style-type: none"> • Business Ethics • Competitive Behavior • Management of Legal & Regulatory Requirements • Critical Incident Risk Management • Systemic Risk Management 	202, 203, 204, 205, 206, 207, 307, 308		4-62

We integrate corporate social responsibility into our business strategy to create meaningful long-term value for our people, our communities, and the environment.

Anchored on its purpose to save lives, conserve energy, and improve quality of life, our CSR initiatives support inclusive growth while advancing global sustainability objectives:

Community & Social Impact: Volunteer-led CSR programs support community welfare and development, particularly in host communities in the Philippines; IMI Philippines was recognized at the City of Life Awards 2025 for its CSR contributions.

People & Culture: Employee volunteerism strengthens community partnerships while reinforcing IMI's core values of integrity, customer focus, excellence, and concern for others.

Environmental Stewardship: Ongoing initiatives focus on energy efficiency, emissions reduction, and responsible resource management, with a target to cut carbon footprint by 50% by 2030.

Governance & Ethics: Our CSR initiatives are anchored on strong governance and aligned with global sustainability standards, including GRI, SASB, and TCFD, ensuring transparency and accountability across operations.

Looking ahead, we remain firmly committed to strengthening our CSR programs as part of our integrated sustainability strategy—expanding positive social impact, supporting climate action, and contributing to shared prosperity for stakeholders globally.

HUMAN CAPITAL & CORPORATE SOCIAL RESPONSIBILITY

At the heart of IMI's sustainability journey is our commitment to our people and the communities we serve. Across all locations, we cultivate a workplace where employees feel valued, supported, and empowered. Through health and wellness initiatives, skills development, cultural activities, and community outreach, our programs foster a sense of belonging, strengthen collaboration, and ensure that our shared success leads to a positive and lasting impact.

Our global CSR efforts are deeply embedded in our ESG framework, reinforcing our dedication to human capital development, community resilience, and responsible citizenship. The following highlights showcase how the various IMI sites brought this commitment to life in 2025.

HUMAN CAPITAL: THE CORE OF IMI'S STRENGTH

In 2025, our teams across the Philippines, China, Bulgaria, Serbia, and Mexico turned celebrations into meaningful impact—combining year-end recognition with wellness programs, sports events, family-friendly initiatives, and community service. From classroom makeovers and tree planting to blood donations, humanitarian runs, and senior care visits, these festivities deepened connection, advanced health and inclusion, and strengthened trust with our communities—putting our people and purpose at the center of how we grow.

Ultimately, it is not just about what we accomplish—it is about celebrating the people who make IMI stronger every year.

Philippines: Empowering Communities and Nurturing Future Innovators

IMI Philippines continued to invest in community welfare, education, and environmental stewardship, among the highlights in 2025 include:

- **Brushing and healthy teeth program.** Free fluoride treatment and a dental seminar for parents benefited 200 children from Barangay Dela Paz, Biñan City.
- **Brigada Eskwela (San Antonio, Dela Paz).** Volunteers cleaned classrooms, donated books and supplies, repainted walls and chairs, and provided additional paint and cleaning materials.
- **Tree planting initiative, Cavinti, Laguna.** 300 fruit tree seedlings were planted to support reforestation and climate resilience.
- **Future Innovators visit.** Students from the Philippine Science High School toured the ATC Lab, inspiring interest in engineering and technology.



China: Strengthening Well-being and Community Engagement

IMI China fosters a safe, healthy, and inclusive work environment supported by:

- Annual health check-ups and access to basic medical services;
- Canteen services, sports clubs, and employee celebrations;
- Open forums encouraging transparency, feedback, and collaboration; and
- Assistance programs for employees facing personal or financial challenges.

CSR activities:

- River clean-up initiatives
- Park eco-awareness campaigns
- Blood donation drives
- Employee-led community outreach



These efforts build employee pride and reinforce IMI's role in supporting the broader community.

Bulgaria: Supporting Wellness, Skills, and Local Communities

IMI Bulgaria promotes well-being and work-life balance through:

- Annual medical check-ups and extended health insurance;
- On-site medical services;
- Interest-free loans and the IMI Privilege discount program; and
- Access to municipal sports facilities and local basketball games.

Employees also participated in the Botevgrad Run, Legion Run, and various multi-sport programs to foster fitness and camaraderie.

Community engagement highlights:

- Charity Cup – 2nd place (supporting The Invisible Children)
- Job fairs and national career days connecting IMI to diverse talent pipelines
- Youth-focused CSR programs supporting skill development and inclusion



Serbia: Advancing Health, Recognition, and Social Impact

IMI Serbia cultivates a balanced, supportive work environment through:

- Preventive health check-ups and wellness programs;
- The IMI Loyalty Program offers discounts for wellness, fitness, and healthcare;
- Flexible and remote work options to enhance work-life integration; and
- Employee appreciation and recognition initiatives.



Community and team engagement activities:

- Sfinga Business League (knowledge sharing and collaboration)
- "Relay with Heart" humanitarian run supporting children with cancer
- Business Run Niš 2025 with 29 employee participants
- Career days participation connecting students with career opportunities



Our global CSR efforts are deeply embedded in our ESG framework, reinforcing our dedication to human capital development, community resilience, and responsible citizenship.

Mexico: Advancing Health Access and Community Engagement

IMI Mexico enhances well-being through:

- Visual health campaign and dental health campaigns providing free exams and discounted services for employees and families; and
- Seasonal vaccination campaign ensuring workplace safety and disease prevention



Employee engagement programs:

- Race for health
- Bowling tournament
- Internal soccer tournament

CSR initiatives extended IMI's impact into the community through:

- Nursing home visits providing essential goods and companionship;
- Pet shelter donations and volunteering;
- Children's Day toy drive; and
- Christmas gift-giving for the elderly





Certificate No: C862895

INDEPENDENT ASSURANCE STATEMENT

Introduction

DNV AS Philippine Branch ('DNV'), has been commissioned by Integrated Micro-Electronics, Inc (Securities and Exchange Commission Identification Number: 94419, hereafter referred to as 'IMI' or 'the Company') to undertake an independent assurance of the Company's sustainability/non-financial disclosures in its Integrated Report covering the calendar year 2025 (hereafter referred as 'Report').

The disclosures have been prepared by IMI:

- in reference to requirements of Global Reporting Initiative (GRI) sustainability reporting standards 2021
- Integrated Reporting (<IR>) framework of the International Integrated Reporting Council (IIRC)
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

DNV has carried out assurance engagement in accordance with DNV's VeriSustain™ protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - *Assurance Engagements other than Audits or Reviews of Historical Financial Information*. DNV's VeriSustain™ Protocol has been developed in accordance with the most widely accepted reporting and assurance standards. Apart from DNV's VeriSustain™ protocol, DNV team has also followed ISO 14064-3 - *Specification with guidance for the verification and validation of greenhouse gas statements*; to evaluate indicators wrt Greenhouse gases and water disclosures respectively.

The intended user of this assurance statement is the Management of Integrated Micro-Electronics, Inc. ('the Management').

We have not performed any work, and do not express any conclusion, on any other information that may be published outside of the Report and/or on Company's website for the current reporting period.

Responsibilities of the Management of IMI and of the Assurance Provider

The Management of IMI has the sole responsibility for the preparation of the Report and is responsible for all information disclosed in the Report. The company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and ensuring the quality and consistency of the information presented in the Report. IMI is also responsible for ensuring the maintenance and integrity of its website and any referenced disclosures on their website. In performing this assurance work, DNV's responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company.

Scope, Boundary and Limitations

The agreed scope of work included a limited level of assurance of the information on non-financial performance which were disclosed in the Report prepared by IMI based on GRI Topic-specific Standards for the identified material topics for the activities undertaken by the Company during the reporting period 01/01/2025 to 31/12/2025. The reported topic boundaries of non-financial performance are based on the internal and external materiality assessment covering Company's operations as brought out in the sections About the Report section of the report.

Boundary of the assessment covers the performance of IMI operations globally that fall under the direct operational control of the Company's Legal structure. Based on the agreed scope with the Company, the boundary of assurance covers IMI's manufacturing sites in Philippines, China, Bulgaria, Serbia and Mexico.

Inherent Limitation(s):

DNV's assurance engagements are based on the assumption that the data and information provided by the Company to us as part of our review have been provided in good faith, are true, and are free from material misstatements.

The assurance scope has the following limitations:

- The assurance engagement considers an uncertainty of ±5% based on materiality threshold for estimation/measurement errors and omissions.
- DNV has not been involved in evaluation or assessment of any financial data/performance of the company. DNV does not take any responsibility for the financial data reported in the Integrated report of the Company.
- The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance.
- Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.
- The assessment does not include a review of the Company's strategy or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.



Page 2 of 4

- The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.

DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Assurance Statement.

Assurance process

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of IMI. We adopted a risk-based approach, that is, we concentrated our assurance efforts on the issues of high material relevance to the Company's business and its key stakeholders. We carried out the following activities:

Limited Level of Assurance
Reviewed the disclosures in the report. Our focus included general disclosures, management processes, principle wise performance (essential indicators, and leadership indicators) and any other key metrics specified under the reporting framework.
Understanding the key systems, processes and controls for collecting, managing and reporting the non-financial disclosures in report.
Walk-through of key data sets. Understand and test, on a sample basis, the processes used to adhere to and evaluate adherence to the reporting principles.
Collect and evaluate documentary evidence and management representations supporting adherence to the reporting principles.
Interviews with the senior managers responsible for management of disclosures. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.
DNV audit team conducted on-site audits for corporate offices and sites. Sample based assessment of site-specific data disclosures was carried out. We were free to choose sites for conducting our assessment.
Reviewed the process of reporting as defined in the assessment criteria.

Conclusion

On the basis of the Limited level of assessment undertaken, nothing has come to our attention to suggest that the disclosures are not fairly stated and are not prepared, in all material aspects, in accordance with the reporting criteria. Without affecting our assurance opinion, we provide the following observations against the principles of VeriSustain™:

Materiality

The process of determining the issues that are most relevant to an organization and its stakeholders.

The Report explains out the materiality assessment process carried out by the Company which has considered concerns of internal and external stakeholders, and inputs from peers and the industry, as well as issues of relevance in terms of impact for IMI's business. The list of topics has been prioritized, reviewed and validated by the company.

Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Materiality.

Stakeholder inclusiveness

The participation of stakeholders in developing and achieving an accountable and strategic response to Sustainability.

The Report brings out the stakeholders who have been identified as significant to IMI, as well as the modes of engagement established by the Company to interact with these stakeholder groups. The key topics of concern and needs of each stakeholder group which have been identified through these channels of engagement are further brought out in the Report.

Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Stakeholder Inclusiveness.

Responsiveness

The extent to which an organization responds to stakeholder issues.

The Report adequately brings out the Company's policies, strategies, management systems and governance mechanisms in place to respond to topics identified as material and significant concerns of key stakeholder groups.

Nothing has come to our attention to believe that the Report does not meet the requirements related to the Principle of Responsiveness.



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Reliability

The accuracy and comparability of information presented in the report, as well as the quality of underlying data management systems.

The Report brings out the systems and processes that the Company has set in place to capture and report its performance related to identified material topics across its reporting boundary. The majority of information mapped with data verified through our assessments with IMI's management teams and process owners at the sampled site within the boundary of the Report were found to be fairly accurate and reliable. Some of the data inaccuracies identified in the report during the verification process were found to be attributable to transcription, interpretation, and aggregation errors. These data inaccuracies have been communicated for correction and the related disclosures were reviewed post correction.

Nothing has come to our attention to believe that the Report does not meet the principle of Reliability.

Completeness

How much of all the information that has been identified as material to the organization and its stakeholders is reported?

The Report brings out the Company's performance, strategies and approaches related to the environmental, social and governance issues that it has identified as material for its operational locations coming under the boundary of the report, for the chosen reporting period while applying and considering the requirements of Principle of Completeness.

Nothing has come to our attention to suggest that the Report does not meet the Principle of Completeness with respect to scope, boundary and time.

Neutrality

The extent to which a report provides a balanced account of an organization's performance, delivered in a neutral tone.

The Report brings out the disclosures related to IMI's performance during the reporting period in a neutral tone in terms of content and presentation, while considering the overall macroeconomic and industry environment.

Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Neutrality.

Statement of Competence and Independence

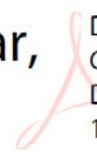
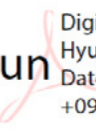
DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO IEC 17029:2019 - Conformity assessment - General principles are requirements for validation and verification bodies and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We have complied with the DNV Code of Conduct¹ during the assurance engagement. DNV's established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement for internal use of IMI.

Purpose and Restriction on Distribution and Use

This assurance statement, including our conclusion has been prepared solely for the Company in accordance with the agreement between us. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Management of the Company for our work or this report.

For DNV AS Philippine Branch,

 Gangwar, Vishal Digitally signed by Gangwar, Vishal Date: 2026.04.06 11:16:41 +08'00'	 Kim, So Hyun Digitally signed by Kim, So Hyun Date: 2026.04.06 12:24:42 +09'00'
Vishal Gangwar Lead Verifier, Sustainability Services	Kim So Hyun Assurance Reviewer, Sustainability Services
Justine Repalam (Verifier) 06/04/2026	

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¹ DNV Corporate Governance & Code of Conduct - <https://www.dnv.com/about/in-brief/corporate-governance.html>



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Annex I

Verified disclosures

- GRI 2-7 Employees
- GRI 302: Energy 2016 - 302-1; 302-2
- GRI 303: Water and Effluents 2018 - 303-5
- GRI 305: Emissions 2016 - 305-1; 305-2; 305-3
- GRI 306: Waste 2020 - 306-4; 306-5
- GRI 401: Employment 2016 - 401-1; 401-2; 401-3
- GRI 403: Occupational Health and Safety 2018 - 403-1; 403-2; 403-3; 403-4; 403-5; 403-6; 403-7; 403-8; 403-9
- GRI 404: Training and Education 2016 - 404-1
- GRI 405: Diversity and Equal Opportunity 2016 - 405-1

Annex II

Sites selected for On-site audits

S.no	Site	Location
1.	IMI Philippines - Site 1	North Science Avenue, Laguna Technopark Special Export Processing Zone, Biñan 4024, Laguna