Silitech Technology Corporation and Subsidiaries

Consolidated Financial Statements for the Six Months Ended June 30, 2026 and 2025 and Independent Auditors' Review Report

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Silitech Technology Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Silitech Technology Corporation and its subsidiaries (collectively, the "Group") as of June 30, 2026 and 2025 the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2026 and 2025 the consolidated statements of changes in equity and cash flows for the six months ended June 30, 2026 and 2025, and the related notes to the consolidated financial statements, including material accounting policies (collectively referred to as the "consolidated financial statements"). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the Basis for Qualified Conclusion paragraph, we conducted our reviews in accordance with the Standards on Review Engagements of the Republic of China 2410 "Review of Financial Information Performed by the Independent Auditor of the Entity". A review of the consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

As disclosed in Note 12 to the consolidated financial statements, the carrying amounts of investments accounted for using the equity method were NT$1,449,342 thousand and NT$1,434,986 thousand as of June 30, 2026 and 2025, respectively. The share of profit (loss) of associates accounted for using the equity method was NT$3,938 thousand and NT$(10,691) thousand for the three months ended June 30, 2026 and 2025, respectively, and NT$37,904 thousand and NT$(7,985) thousand for the six months ended June 30, 2026 and 2025, respectively. The amounts of the related equity-method investments, as well as the additional disclosures in Note 30 to the consolidated financial statements, were based on the investees' financial statements for the same periods, which had not been reviewed by independent auditors.

Qualified Conclusion

Based on our reviews, except for adjustments, if any, as might have been determined to be necessary had the financial statements of the equity-method investees as described in the preceding paragraph been reviewed, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2026 and 2025, its consolidated financial performance for the three months ended June 30, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the six months then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Yen-Chun Chen and Chien-Wei Chen.

Deloitte & Touché
Taipei, Taiwan
Republic of China
July 31, 2026

Notice to Readers

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

For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

ASSETS	June 30, 2026 Amount	%	December 31, 2025 Amount	%	June 30, 2025 (After measurement period adjustments) Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	$ 617,061	12	$ 698,646	14	$ 702,989	15
Financial assets at fair value through profit or loss (FVTPL) - current (Note 7)	1,969	-	3,341	-	90,042	2
Financial assets at amortized cost - current (Note 9)	-	-	207,630	4	248,101	5
Trade receivables, net (Note 10)	482,257	9	382,866	8	439,403	9
Trade receivables from related parties, net (Notes 10 and 28)	19,095	1	3,131	-	969	-
Other receivables	47,462	1	29,152	1	63,879	2
Other receivables from related parties (Note 28)	127	-	1,437	-	1,450	-
Current tax assets	14,588	-	4,987	-	272	-
Inventories (Note 11)	293,393	6	255,578	5	236,089	5
Other current assets (Note 16)	68,363	1	59,538	1	55,408	1
Total current assets	1,544,315	30	1,646,306	33	1,838,602	39
NON-CURRENT ASSETS						
Financial assets at FVTPL - non-current (Note 7)	60,468	1	55,463	1	54,545	1
Financial assets at fair value through other comprehensive income (FVTOCI) - non-current (Note 8)	139,627	3	146,103	3	142,164	3
Financial assets at amortized cost - non-current (Note 9)	1,366,590	26	1,118,376	22	689,469	14
Investments accounted for using the equity method (Note 12)	1,499,717	29	1,474,057	30	1,478,311	31
Property, plant and equipment (Note 14)	506,473	10	438,199	9	406,494	9
Other Intangible assets	3,173	-	4,090	-	2,126	-
Deferred tax assets	60,605	1	67,880	1	92,750	2
Refundable deposits	1,685	-	1,588	-	7,061	-
Other non-current assets (Note 16)	24,567	-	62,759	1	38,571	1
Total non-current assets	3,662,905	70	3,368,515	67	2,911,491	61
TOTAL	$ 5,207,220	100	$ 5,014,821	100	$ 4,750,093	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Note 17)	$ 710,000	14	$ 630,000	13	$ 1,392,859	29
Trade payables	357,531	7	298,622	6	332,510	7
Trade payables to related parties (Note 28)	666	-	8,051	-	8,153	-
Other payables (Note 18)	364,315	7	322,688	7	339,790	7
Other payables to related parties (Note 28)	1,190	-	501	-	113	-
Current tax liabilities	9,224	-	9,707	-	13,918	-
Provisions - current (Note 19)	15,994	-	16,400	-	15,677	1
Other current liabilities	21,782	1	19,292	-	38,954	1
Total current liabilities	1,480,702	29	1,305,261	26	2,141,974	45
NON-CURRENT LIABILITIES						
Net defined benefit liabilities - non- current (Notes 4 and 20)	31,685	-	33,095	-	30,734	1
Guarantee deposits	329	-	315	-	1,561	-
Deferred tax liabilities	38,913	1	37,508	1	37,008	1
Total non-current liabilities	70,927	1	70,918	1	69,303	2
Total liabilities	1,551,629	30	1,376,179	27	2,211,277	47
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 21)						
Share capital						
Ordinary shares	1,000,000	19	1,000,000	20	680,000	14
Capital surplus	1,193,133	23	1,193,133	24	630,074	13
Retained earnings						
Legal reserve	1,126,107	22	1,126,107	22	1,126,107	24
Special reserve	257,955	5	173,591	4	173,591	4
Unappropriated earnings	343,834	6	403,766	8	314,424	6
Total retained earnings	1,727,896	33	1,703,464	34	1,614,122	34
Other equity	(265,438)	(5)	(257,955)	(5)	(385,380)	(8)
Total equity	3,655,591	70	3,638,642	73	2,538,816	53
TOTAL	$ 5,207,220	100	$ 5,014,821	100	$ 4,750,093	100

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche review dated July 31, 2026)

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		2025 (After measurement period adjustments)		2026		2025 (After measurement period adjustments)	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE (Notes 22 and 28)	$ 657,491	100	$ 592,112	100	$ 1,184,848	100	$ 1,199,624	100
COST OF GOODS SOLD (Notes 11, 26 and 28)	(585,257)	(89)	(518,714)	(88)	(1,054,313)	(89)	(1,048,671)	(88)
GROSS PROFIT	72,234	11	73,398	12	130,535	11	150,953	12
OPERATING EXPENSES (Notes 26 and 28)								
Selling and marketing expenses	(20,298)	(3)	(14,712)	(2)	(33,657)	(3)	(28,915)	(2)
General and administrative expenses	(39,339)	(6)	(35,289)	(6)	(78,408)	(6)	(74,235)	(6)
Research and development expenses	(12,556)	(2)	(9,126)	(2)	(23,801)	(2)	(18,406)	(2)
Expected credit reversal	271	-	360	-	1,222	-	303	-
Total operating expenses	(71,922)	(11)	(58,767)	(10)	(134,644)	(11)	(121,253)	(10)
PROFIT FROM OPERATIONS	312	-	14,631	2	(4,109)	-	29,700	2
NON-OPERATING INCOME AND EXPENSES (Note 23)								
Loss arising from derecognition of financial assets at amortized cost t	-	-	-	-	(10)	-	-	-
Expected credit (loss) reversal	38	-	19	-	(234)	-	5	-
Interest income	18,001	3	15,325	3	35,552	3	31,634	3
Other income	8,058	1	929	-	8,447	1	11,437	1
Other gains and losses	5,272	1	(667)	-	11,546	1	2,571	-
Finance costs	(3,194)	(1)	(6,855)	(1)	(6,103)	(1)	(10,261)	(1)
Share of profit (loss) of associates accounted for using the equity method	5,944	1	(11,532)	(2)	41,264	3	(9,235)	-
Total non-operating income and expenses	34,119	5	(2,781)	-	90,462	7	26,151	3
PROFIT BEFORE INCOME TAX	34,431	5	11,850	2	86,353	7	55,851	5
INCOME TAX EXPENSE (Notes 4 and 24)	146	-	(3,486)	(1)	(1,921)	-	(10,153)	(1)
NET PROFIT FOR THE PERIOD	34,577	5	8,364	1	84,432	7	45,698	4
OTHER COMPREHENSIVE INCOME (LOSS)								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized loss on investments in equity instruments at fair value through other comprehensive income	(3,414)	(1)	(1,653)	-	(6,476)	(1)	(1,723)	-
	(3,414)	(1)	(1,653)	-	(6,476)	(1)	(1,723)	-
Items that may be reclassified subsequently to profit or loss:								

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SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		2025 (After measurement period adjustments)		2026		2025 (After measurement period adjustments)	
	Amount	%	Amount	%	Amount	%	Amount	%
Exchange differences on translation of the financial statements of foreign operations	(43,608)	(6)	(341,966)	(58)	(1,259)	-	(262,583)	(22)
Income tax relating to items that may be reclassified subsequently to profit or loss (Note 24)	8,722	1	68,394	12	252	-	52,517	4
	(34,886)	(5)	(273,572)	(46)	(1,007)	-	(210,066)	(18)
Other comprehensive loss for the period, net of income tax	(38,300)	(6)	(275,225)	(46)	(7,483)	(1)	(211,789)	(18)
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD	$ (3,723)	(1)	$ (266,861)	(45)	$ 76,949	6	$ (166,091)	(14)
EARNINGS PER SHARE (IN NEW TAIWAN DOLLARS; Note 25)								
Basic	$ 0.35		$ 0.12		$ 0.84		$ 0.67	
Diluted	$ 0.35		$ 0.12		$ 0.84		$ 0.67	

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche review dated July 31, 2026)

(Concluded)

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)

	Share Capital			Retained Earnings			Other Equity		
	Ordinary Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translating Foreign Operations	Unrealized Loss on Financial Asset at FVTOCI	Total Equity
BALANCE AT JANUARY 1, 2025	68,000	$ 680,000	$ 630,074	$ 1,120,368	$ 306,131	$ 162,325	$ (24,613)	$ (148,978)	$ 2,725,307
Appropriation of the 2024 earnings									
Legal reserve	-	-	-	5,739	-	(5,739)	-	-	-
Special reserve reversed	-	-	-	-	(132,540)	132,540	-	-	-
Cash dividends	-	-	-	-	-	(20,400)	-	-	(20,400)
Net profit for the six months ended June 30, 2025 (After measurement period adjustments)	-	-	-	-	-	45,698	-	-	45,698
Other comprehensive loss for the six months ended June 30, 2025, net of income tax (After measurement period adjustments)	-	-	-	-	-	-	(210,066)	(1,723)	(211,789)
Total comprehensive income (loss) for the six months ended June 30, 2025	-	-	-	-	-	45,698	(210,066)	(1,723)	(166,091)
BALANCE AT JUNE 30, 2025	68,000	$ 680,000	$ 630,074	$ 1,126,107	$ 173,591	$ 314,424	$ (234,679)	$ (150,701)	$ 2,538,816
BALANCE AT JANUARY 1, 2026	100,000	$ 1,000,000	$ 1,193,133	$ 1,126,107	$ 173,591	$ 403,766	$ (111,193)	$ (146,762)	$ 3,638,642
Appropriation of the 2025 earnings									
Special reserve	-	-	-	-	84,364	(84,364)	-	-	-
Cash dividends	-	-	-	-	-	(60,000)	-	-	(60,000)
Net profit for the six months ended June 30, 2026	-	-	-	-	-	84,432	-	-	84,432
Other comprehensive loss for the six months ended June 30, 2026, net of income tax	-	-	-	-	-	-	(1,007)	(6,476)	(7,483)
Total comprehensive income (loss) for the six months ended June 30, 2026	-	-	-	-	-	84,432	(1,007)	(6,476)	76,949
BALANCE AT JUNE 30, 2026	100,000	$ 1,000,000	$ 1,193,133	$ 1,126,107	$ 257,955	$ 343,834	$ (112,200)	$ (153,238)	$ 3,655,591

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche review dated July 31, 2026)

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	2025 (After measurement period adjustments)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 86,353	$ 55,851
Adjustments for:		
Depreciation expenses	33,636	28,667
Amortization expenses	1,034	812
Expected credit reversal	(988)	(308)
Net (gain) loss on financial assets at FVTPL	(5,033)	869
Finance costs	6,103	10,261
Loss arising from derecognition of financial assets at amortized cost	10	-
Interest income	(35,552)	(31,634)
Dividend income	(5,313)	(139)
Share of (profit) loss of associates for using the equity method	(41,264)	9,235
Net loss on disposal of property, plant and equipment	-	227
(Reversal) write-downs of inventories	(1,683)	736
Gain on lease modification	-	(1,186)
Gain recognized in bargain purchase transaction	-	(8,055)
Changes in operating assets and liabilities		
Trade receivables	(98,169)	78,232
Trade receivables from related parties	(15,964)	(257)
Other receivables	(15,927)	(19,678)
Other receivables from related parties	1,310	8,018
Inventories	(36,132)	19,100
Other current assets	(8,825)	(12,935)
Trade payables	58,909	(18,429)
Trade payables to related parties	(7,385)	(18,407)
Other payables	(26,827)	(1,035)
Other payables to related parties	689	(446)
Provisions	(406)	(523)
Other current liabilities	3,804	2,528
Net defined benefit liabilities-non current	(1,410)	(3,377)
Cash (used in) generated from operations	(109,030)	98,127
Interest received	31,459	35,461
Dividends received	5,313	-
Interest paid	(6,035)	(9,374)
Income tax paid	(2,569)	(9,867)
Net cash (used in) generated from operating activities	(80,862)	114,347

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SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	2025 (After measurement period adjustments)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	$ (228,144)	$ -
Proceeds from financial assets at amortized cost	208,344	131,716
Purchase of financial assets at FVTPL	(13,717)	(98,247)
Proceeds from financial assets at FVTPL	15,177	-
Acquisition of long-term investment for using the equity method	(20,487)	(1,504,418)
Payments for property, plant and equipment	(88,929)	(13,497)
Proceeds from disposal of property, plant and equipment	-	2,037
Increase in refundable deposits	(97)	(162)
Payments for intangible assets	(88)	(905)
Decrease (increase) in other non-current assets	38,192	(36,649)
Net cash used in investing activities	(89,749)	(1,520,125)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term borrowings	80,000	1,377,384
(Decrease) increase in guarantee deposits received	(1,300)	355
Repayment of the principal portion of lease liabilities	-	(2,214)
Net cash generated from financing activities	78,700	1,375,525
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	10,326	(44,235)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(81,585)	(74,488)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	698,646	777,477
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 617,061	$ 702,989

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche review dated July 31, 2026)

(Concluded)

1. GENERAL INFORMATION

Silitech Technology Corporation (the "Company") was established in October 2001 and listed on the Taiwan Stock Exchange in March 2004, and is mainly engaged in the manufacture and sale of modules and rubber (plastic) products.

The consolidated financial statements of the Company and its subsidiaries, hereinafter collectively referred to as the Group, are presented in the Company's functional currency, the New Taiwan dollar.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company's board of directors and authorized for issue on July 31, 2026.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRSs") endorsed and issued into effect by the Financial Supervisory Commission (FSC)

The initial application of the IFRSs endorsed and issued into effect by the FSC did not have any material impact on the Group's accounting policies:

b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2027

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 1)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendments to IFRS 19)	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027
Amendments to IAS 28 "Amendments to the Fair Value Option for Investments in Associates and Joint Ventures"	January 1, 2027 (Note 2)

Note 1: IFRS 18 will take effect starting from January 1, 2028 for domestic entities. Earlier application is permitted.
Note 2: An entity shall apply the amendments when it applies IFRS 18.

IIFRS 18 "Presentation and Disclosure in Financial Statements" and consequential amendments and Amendments to IAS 28 "Amendments to the Fair Value Option for Investments in Associates and Joint Ventures"

IFRS 18 will supersede IAS 1" Presentation of Financial Statements". The main changes comprise：

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Group shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers.

- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.

- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as 'other' only if it cannot find a more informative label.

- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management's view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

At the date of initial application of IFRS 18, an entity that is a venture capital organization, mutual fund, unit trust or similar entity is permitted to change its election from measuring an investment in an associate or joint venture from the equity method to fair value through profit or loss. The amendments to IAS 28 clarify that aforementioned "similar entity" includes the entity that performs the assessments in accordance with the requirements of IFRS 18 and concludes that it has a main business activity of investing in particular types of assets. If eligible, the Group may apply the transition upon initial application.

In addition, the following consequential amendments have been made to IAS 7 "Statement of Cash Flows":

- The Group shall use operating profit or loss as the starting point when presenting cash flows from operating activities under the indirect method.

- Interest and dividends received by the Group shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. However, if, after assessment, the Group has a specific main operating activity, it shall determine how to classify dividends received, interest received and interest paid in the statement of cash flows by referring to how it classifies dividend income, interest income and interest expense in the statement of profit or loss. The total of each of these cash flows shall be classified in a single category in the statement of cash flows.

The Group has decided not to apply IFRS 18 and consequential amendments earlier.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact that the application of other standards and interpretations will have on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

c. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined by IASB
IFRS 20 "Regulatory Assets and Regulatory Liabilities"	January 1, 2029

Note: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

As of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact that the application of other standards and interpretations will have on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Statement of compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual consolidated financial statements.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments which are measured at fair value and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;

2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

3) Level 3 inputs are unobservable inputs for an asset or liability.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries). Income and expenses of the subsidiaries acquired or disposed of during the period are included in the consolidated statements of comprehensive income from the effective dates of acquisitions up to the effective dates of disposals, as appropriate. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Company. All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the Group's interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

See Note 13 and Table 4 for detailed information on the subsidiaries (including the percentages of ownership and main businesses).

d. Other significant accounting policies

Except for the following, refer to the summary of other significant accounting policies section of the consolidated financial statements for the year ended December 31, 2025.

1) Retirement benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant plan amendments, settlements, or other significant one-off events.

2) Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The consolidated financial statements adopt the critical accounting judgments and key sources of estimation uncertainty are the same as those in the consolidated financial statements for the year ended December 31, 2025.

6. CASH AND CASH EQUIVALENTS

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	$ 202	$ 225	$ 198
Checking accounts and demand deposits	209,987	216,633	187,932
Cash equivalents			
Time deposits	406,872	481,788	514,859
	$ 617,061	$ 698,646	$ 702,989

The market rate intervals of cash in the bank at the end of the reporting period were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Time deposits	1.28%-3.79%	1.40%-3.92%	1.17%-4.39%

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS ("FVTPL")

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets at FVTPL - current			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Mutual funds	$ 1,969	$ 3,341	$ 90,042
Financial assets at FVTPL - non-current			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Mutual funds	$ 2,022	$ 2,211	$ 4,728
Limited partnership	58,446	53,252	49,817
	$ 60,468	$ 55,463	$ 54,545

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME ("FVTOCI")

	June 30, 2026	December 31, 2025	June 30, 2025
Non-current			
Domestic investments			
Listed preferred shares	$127,488	$ 133,676	$128,920
Unlisted ordinary shares	12,139	12,427	13,244
	$139,627	$146,103	$142,164

These investments in equity instruments are held for medium to long-term strategic purposes. Accordingly, the management elected to designate these investments in equity instruments as at FVTOCI.

9. FINANCIAL ASSETS AT AMORTIZED COST

	June 30, 2026	December 31, 2025	June 30, 2025
Current			
Foreign corporate bond (b)	$ -	$ 207,802	$ 248,161
Less: Allowance for impairment loss	-	(172)	(60)
	$ -	$ 207,630	$ 248,101
Non-current			
Time deposits with original maturities of more than 3 months (a)	$ 46,969	$ 44,968	$ 40,961
Foreign corporate bond (b)	1,321,152	1,074,516	649,507
Less: Allowance for impairment loss	(1,531)	(1,108)	(999)
	$1,366,590	$1,118,376	$ 689,469

a. As of June 30, 2026 and December 31, 2025 and June 30, 2025, the interest rate intervals of time deposits with original maturity dates of more than 3 months both were 3.10%.
b. The Group purchased 2~10 year corporate bonds, with the maturity period from 2028 to 2034, the coupon rate was 1.625% to 5.80%, and the effective interest rate was 2.16% to 5.80%.

The Group's exposure and the external credit ratings are continuously monitored. The Group reviews changes in bond yields and other public information and makes an assessment whether there has been a significant increase in credit risk since the last period to the reporting date.

In determining the expected credit losses for debt instrument investments, the Group considers the historical probability of default and loss given default of each credit rating supplied by external rating agencies, the current financial condition of the debtors and the future prospects of the industries.

10. TRADE RECEIVABLES

	June 30, 2026	December 31, 2025	June 30, 2025
Trade receivables			
At amortized cost			
Gross carrying amount	$ 501,392	$ 387,230	$ 440,395
Less: Allowance for impairment loss	(40)	(1,233)	(23)
	$ 501,352	$ 385,997	$ 440,372

The average credit period of sales of goods was 60-90 days and no interest was charged on trade receivables. In order to minimize credit risk, the management of the Company has regularly evaluated credit approvals and performed other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Group's credit risk was significantly reduced.

The Group estimates expected credit losses according to the prescribed approach, which permits the recognition of lifetime expected losses for all trade receivables. The expected credit losses on trade receivables are estimated using an allowance matrix, which takes into consideration the historical credit loss experience with the respective debtor, the current financial position of the debtor, economic condition of the industry in which the customer operates and industry outlooks. As the Group's historical credit loss experience does not show significantly different loss patterns for different customer segments, the provision for loss allowance based on past due status is not further distinguished according to the Group's different customer base.

The Group writes off a trade receivable when there is information indicating that the debtor is experiencing severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or when the trade receivables are over 240 days past due, whichever occurs earlier. For trade receivables that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

The following table details the loss allowance of trade receivables based on the Group's provision matrix.

June 30, 2026

	Not Past Due	Up to 60 Days	61 to 210 Days	Total
Expected credit loss rate	-	0.11%	40%	
Gross carrying amount	$ 498,424	$ 2,875	$ 93	$ 501,392
Loss allowance (Lifetime ECLs)	-	(3)	(37)	(40)
Amortized cost	$ 498,424	$ 2,872	$ 56	$ 501,352

December 31, 2025

	Not Past Due	Up to 60 Days	61 to 210 Days	Total
Expected credit loss rate	-	0.83%	40.66%	
Gross carrying amount	$ 381,943	$ 2,301	$ 2,986	$ 387,230
Loss allowance (Lifetime ECLs)	-	(19)	(1,214)	(1,233)
Amortized cost	$ 381,943	$ 2,282	$ 1,772	$ 385,997

June 30, 2025

	Not Past Due	Up to 60 Days	61 to 210 Days	Total
Expected credit loss rate	-	0.76%	40%	
Gross carrying amount	$ 437,891	$ 2,494	$ 10	$ 440,395
Loss allowance (Lifetime ECLs)	-	(19)	(4)	(23)
Amortized cost	$ 437,891	$ 2,475	$ 6	$ 440,372

The movements of the loss allowance of trade receivables are as follows:

	For the Six Months Ended June 30	
	2026	2025
Balance at January 1	$ 1,233	$ 334
Expected credit reversal	(1,222)	(303)
Difference on foreign exchange translation	29	(8)
Balance at June 30	$ 40	$ 23

11. INVENTORIES, NET

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials	$ 180,889	$ 138,503	$ 131,483
Finished goods	40,406	54,087	31,161
Work in progress	67,388	56,222	69,468
Supplies	2,717	2,974	3,562
Merchandise	1,993	32	415
Inventory in transit	-	3,760	-
	$ 293,393	$ 255,578	$ 236,089

The cost of inventories recognized as cost of goods sold included the inventory (reversal) write-downs.

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Inventory (reversal) write-downs	$ (607)	$ (542)	$ (1,683)	$ 736
Loss of inventory scrapped	2,345	-	2,345	-

Previous write-downs were reversed as a result of the sale of inventory that had been written down.

12. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

Investment in associates	June 30, 2026	December 31, 2025	June 30, 2025 (After measurement period adjustments)
Significant associates	$1,429,743	$1,425,881	$1,434,986
FDK Corporation			
Associates that are not individually material			
PSA Japan Investment G.K.	50,375	48,176	43,325
PSA Group Technologies Inc.	19,599	-	-
	$1,499,717	$1,474,057	$1,478,311

Significant associates was as follows：

Name of Associate	Main Business	Business Location	Percentage of Ownership & Voting Rights (%) June 30, 2026	December 31, 2025	June 30, 2025
FDK Corporation	Manufacture and sale of various batteries and electronic devices	Japan	45	45	45

Fair values (Level 1) of investments in associates with available published price quotations were summarized as follows:

Name of Associate	June 30, 2026	December 31, 2025	June 30, 2025
FDK Corporation	$ 1,504,209	$1,097,109	$ 1,153,453

In April 2026, the Group acquired 22% equity of PSA Group Technologies Inc., an associates that are not individually material, for CAD 880,000, and accounts for the investment using the equity method.

In March 2025, the Group acquired 45% equity of FDK Corporation, a significant associate, for JPY 6,754,419,000, and accounts for the investment using the equity method. The purchase price allocation ("PPA") report was obtained during the first quarter of 2026. Based on the PPA report, the Group retrospectively adjusted the provisional amounts recognized at the acquisition date. Accordingly, a gain on bargain purchase of $8,055 thousand was recognized for the six months ended June 30, 2025, and the comparative information was restated.

13. SUBSIDIARIES

Subsidiaries Included in the Consolidated Financial Statements

Investor	Investee	Main Business	Percentage of Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Remark
The Company	Silitech (BVI) Holding Ltd.	Investment activities	100	100	100	
The Company	Silitech Technology Corp. Sdn. Bhd.	Manufacture of plastic and computer peripheral	100	100	100	
The Company	Silitech Electronics Sdn. Bhd.	Manufacture of telecommunications and communications equipment	100	100	100	
The Company	Silitech Japan Investment G.K.	Investment activities	100	100	100	a
Silitech (BVI) Holding Ltd	Silitech (Bermuda) Holding Ltd.	Investment activities	100	100	100	
Silitech (Bermuda) Holding Ltd.	Silitech Technology Corporation Limited	Manufacture of plastic and computer peripheral products	100	100	100	
Silitech Technology Corporation Limited	Xurong Electronic (Shenzhen) Co., Ltd.	Sale of touch panels and plastic and rubber assembly	100	100	100	

Remark:

a. The parent company established Silitech Japan Investment G.K. in March 2025, holding 100% of the equity.

Subsidiaries Excluded from the Consolidated Financial Statements: None.

14. PROPERTY, PLANT AND EQUIPMENT, NET

	Freehold Land	Buildings	Machinery Equipment	Testing Equipment	Transportation Equipment	Leasehold Improvements	Office Equipment	Other Equipment	Total
Cost									
Balance at January 1, 2026	$ 251,880	$ 471,121	$ 562,011	$ 65,477	$ 17,911	$ -	$ 105,468	$ 19,194	$ 1,493,062
Additions	-	29,180	60,947	4,820	-	-	414	1,954	97,315
Disposals	-	-	(2,437)	(3,687)	-	-	(343)	(70)	(6,537)
Effects of foreign currency exchange differences	3,154	3,989	5,374	402	209	-	769	71	13,968
Balance at June 30, 2026	$ 255,034	$ 504,290	$ 625,895	$ 67,012	$ 18,120	$ -	$ 106,308	$ 21,149	$ 1,597,808
Accumulated depreciation									
Balance at January 1, 2026	$ -	$ 388,480	$ 454,254	$ 56,807	$ 13,887	$ -	$ 94,560	$ 16,241	$ 1,024,229
Depreciation expenses	-	8,136	18,491	1,730	815	-	3,188	1,276	33,636
Disposals	-	-	(2,437)	(3,687)	-	-	(343)	(70)	(6,537)
Effects of foreign currency exchange differences	-	3,121	4,766	373	174	-	705	57	9,196
Balance at June 30, 2026	$ -	$ 399,737	$ 475,074	$ 55,223	$ 14,876	$ -	$ 98,110	$ 17,504	$ 1,060,524
Accumulated impairment									
Balance at January 1, 2026	$ -	$ 13,266	$ 12,787	$ 4,417	$ -	$ -	$ 164	$ -	$ 30,634
Effects of foreign currency exchange differences	-	177	-	-	-	-	-	-	177
Balance at June 30, 2026	$ -	$ 13,443	$ 12,787	$ 4,417	$ -	$ -	$ 164	$ -	$ 30,811
Net Balance at June 30, 2026	$ 255,034	$ 91,110	$ 138,034	$ 7,372	$ 3,244	$ -	$ 8,034	$ 3,645	$ 506,473
Cost									
Balance at January 1, 2025	$ 241,600	$ 462,408	$ 558,846	$ 81,071	$ 17,707	$ 26,143	$ 117,698	$ 18,420	$ 1,523,893
Additions	-	1,338	9,869	946	-	-	2,606	-	14,759
Disposals	-	-	(30,904)	(19,946)	-	(25,644)	(14,823)	(762)	(92,079)
Effects of foreign currency exchange differences	(13,856)	(23,056)	(27,791)	(1,797)	(946)	(499)	(3,356)	(479)	(71,780)
Balance at June 30, 2025	$ 227,744	$ 440,690	$ 510,020	$ 60,274	$ 16,761	$ -	$ 102,125	$ 17,179	$ 1,374,793
Accumulated depreciation									
Balance at January 1, 2025	$ -	$ 370,348	$ 441,346	$ 70,452	$ 12,127	$ 25,327	$ 103,494	$ 15,480	$ 1,038,574
Depreciation expenses	-	6,979	13,717	875	794	77	3,255	711	26,408
Disposals	-	-	(24,315)	(16,885)	-	(24,920)	(14,800)	(762)	(81,682)
(762)	-	-	53	22	-	-	-	-	75
Effects of foreign currency exchange differences	-	(17,181)	(21,763)	(1,585)	(704)	(484)	(2,930)	(342)	(44,989)
Balance at June 30, 2025	$ -	$ 360,146	$ 409,038	$ 52,879	$ 12,217	$ -	$ 89,019	$ 15,087	$ 938,386
Accumulated impairment									
Balance at January 1, 2025	$ -	$ 13,836	$ 18,396	$ 7,278	$ -	$ -	$ 186	$ -	$ 39,696
Disposals	-	-	(5,324)	(2,786)	-	-	(22)	-	(8,132)
Transfer to accumulated depreciation	-	-	(53)	(22)	-	-	-	-	(75)
Effects of foreign currency exchange differences	-	(1,445)	(78)	(53)	-	-	-	-	(1,576)
Balance at June 30, 2025	$ -	$ 12,391	$ 12,941	$ 4,417	$ -	$ -	$ 164	$ -	$ 29,913
Net Balance at June 30, 2025	$ 227,744	$ 68,153	$ 88,041	$ 2,978	$ 4,544	$ -	$ 12,942	$ 2,092	$ 406,494

(Concluded)

As a result of the life cycle of some products, the estimated future cash flows expected to arise from the related equipment decreased due to equipment idling caused by insufficient capacity. The Group carried out a review of the recoverable amount of the related equipment and determined that the carrying amount had exceeded the recoverable amount. As of June 30, 2026, December 31, 2025 and June 30, 2025, the impairment losses recognized were $30,811 thousand, $30,634 thousand and $29,913 thousand, respectively. For the six months ended June 30, 2025, the impairment loss decreased due to the disposal of equipment amounting were $8,132 thousand.

The above items of property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	
Plant structures	24-45 years
Electricity and building accessories	5-10 years
Machinery equipment	5-10 years
Testing equipment	3-10 years

Transportation equipment	5 years
Leasehold Improvements	3 years
Office equipment	3 years
Other equipment	2 years

15. LEASE ARRANGEMENTS

a. Right-of-use assets

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Depreciation charge for right-of-use assets				
Buildings	$ -	$ -	$ -	$ 2,259
Machinery equipment	-	-	-	-
	$ -	$ -	$ -	$ 2,259

b. Material lease activities and terms

The Group leases certain buildings for product manufacturing and for dormitories with lease terms of 3 years. The Group agreed with the lessor to terminate the lease contract early in January 2025.

c. Other lease information

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Expenses relating to short-term leases and low-value asset leases	$ 927	$ 738	$ 1,840	$ 1,484
Total cash outflow for leases	$ 927	$ 738	$ 1,840	$ 3,892

The Group's lease of certain office equipment qualify as short-term leases and low-value asset leases. The Group has elected to apply the recognition exemption and thus, did not recognize right-of-use assets and lease liabilities for these leases.

16. OTHER ASSETS

	June 30, 2026	December 31, 2025	June 30, 2025
Current			
Prepayments for tax	$ 20,790	$ 20,516	$ 19,156
Input tax	4,132	3,528	4,208
Payment in advance	2,105	1,100	2,314
Others	41,336	34,394	29,730
	$ 68,363	$ 59,538	$ 55,408
Non-current			
Prepayments for equipment	$ 24,567	$ 62,759	$ 38,571

17. BORROWINGS

	June 30, 2026	December 31, 2025	June 30, 2025
Short-term borrowings			
Unsecured borrowings	$710,000	$630,000	$1,392,859

As of June 30, 2026, December 31, 2025 and June 30, 2025, the interest rates on bank revolving loans were 1.83% to 1.96% and 1.85% to 1.925% and 1.03% to 2.15%, respectively.

18. OTHER PAYABLES

	June 30, 2026	December 31, 2025	June 30, 2025
Payroll and Bonus	$ 149,658	$ 164,825	$ 152,959
Dividend	60,000	-	20,400
Employees' leave	23,485	22,717	21,069
Equipment	13,722	5,336	7,456
Tooling	13,478	23,430	21,672
Utilities/postal fees and telecommunications	9,396	7,641	7,013
Services	7,239	10,689	13,944
Insurance	5,648	5,838	6,020
Others	81,689	82,212	89,257
	$ 364,315	$ 322,688	$ 339,790

19. PROVISIONS

	June 30, 2026	December 31, 2025	June 30, 2025
Current			
Returns, allowances and warranties	$ 15,994	$ 16,400	$ 15,677

The provision of customer returns, allowances and warranties was based on historical experience, management's judgments and other known reasons estimated product returns, allowances and warranties may occur in the year. The provision was recognized as cost of goods sold and a reduction of operating income in the year when the related goods were sold.

20. RETIREMENT BENEFIT PLANS

Employee benefits expense in respect of the Group's defined retirement benefit plans were $728 thousand, $700 thousand, $1,460 thousand and $1,401 thousand for the three and six months ended June 30, 2026 and 2025, respectively, and were calculated using the respective year's actuarially determined pension cost discount rate as of December 31, 2025 and 2024.

21. EQUITY

a. Share capital

Ordinary shares

	June 30, 2026	December 31, 2025	June 30, 2025
Number of shares authorized (in thousands)	300,000	300,000	300,000
Amount of shares authorized	$ 3,000,000	$ 3,000,000	$ 3,000,000

	June 30, 2026	December 31, 2025	June 30, 2025
Number of shares issued and fully paid (in thousands)	100,000	100,000	68,000
Amount of shares issued	$ 1,000,000	$ 1,000,000	$ 680,000

On April 18, 2025, the Board of Directors of the Company resolved to issue 32,000,000 common shares through cash capital increase, with each share having a par value of NT$10. The cash capital increase plan was approved by the Financial Supervisory Commission (FSC) on May 19, 2025 (Approval No. 1140342125). The issue price was set as NT$27.50 per share. The record date for the capital increase was August 12, 2025, and the amendment registration was completed on September 22, 2025.

b. Capital surplus

	June 30, 2026	December 31, 2025	June 30,2025
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital			
Additional paid-in capital in excess of par-common stock	$ 1,193,133	$ 1,193,133	$ 630,074

Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's paid-in capital).

c. Retained earnings and dividend policy

According to the Company's dividend policy, if there is a net profit after tax upon the final settlement of accounts of each fiscal year, the Company shall first offset any previous accumulated losses (including adjustment of unappropriated earnings, if any) and set aside a legal reserve at 10% of the net profit, unless the accumulated legal reserve is equal to the total paid-in capital of the Company; then, it shall set aside or reverse a special reserve in accordance with the relevant laws or regulations or as requested by the authorities in charge. The remaining net profit, plus the beginning unappropriated earnings (including adjustment of unappropriated earnings, if any), shall be distributed as dividends to shareholders according to the distribution plan proposed by the board of directors and submitted to the shareholders in the shareholders' meeting for approval. For the policies on the distribution of compensation of employees and remuneration of directors, refer to Note 26 (b) Employee benefits expenses.

According to the Company's dividend policy of the Company's Articles, the Company cooperates with present and future development plans in mind and simultaneously takes into consideration the investment environment, international or domestic competition, and shareholders' interests. When there is no cumulative loss, the Company shall distribute dividends to shareholders at a percentage of no less than 30% of the net profit after tax. Dividends could be distributed either through cash or shares, and cash dividends distributed shall not be less than 50% of the total dividends distributed for the year.

In case there are no earnings for distribution in a certain year, or the earnings of a certain year are significantly less than the earnings actually distributed by the Company in the previous year, or considering the financial, business or operational factors of the Company, the Company may allocate a portion or all of its reserves for distribution in accordance with relevant laws or regulations or the orders of the authorities in charge.

Appropriation of earnings to the legal reserve shall be made until the legal reserve equals the

Company's paid-in capital. The legal reserve may be used to offset deficit. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be transferred to capital or distributed in cash.

With respect to the book net amount of other deductions from equity for the period in which it arises, the Company shall allocate an equivalent amount of special reserve shall be allocated from the amount of the after-tax net profit for the period, plus items other than after-tax net profit for the period, that are included in the undistributed earnings of the period. If there remains any insufficiency, it shall be allocated from the undistributed earnings of the previous period.

With respect to the cumulative net amount of other deductions from equity in a preceding period, the Company shall allocate an amount of special reserve equal to the amount allocated to undistributed earnings for the preceding period.

The appropriation of earnings for 2025 and 2024 resolved in the shareholders' meetings on May 29, 2026 and June 18, 2025 were as follows:

	Appropriation of Earnings	
	2025	2024
Legal reserve	$ -	$ 5,739
Special reserve	$ 84,364	$ (132,540)
Cash dividends	$ 60,000	$ 20,400
Cash dividends per share (NT$)	$ 0.60	$ 0.30

22. REVENUE

According to IFRS 15, the type of customer contract revenue is identified as "product sales revenue". The Company's core technology is to integrate rubber, plastic, optical and other components, which are widely used in industries and products such as mechanical integration components and automotive components.

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Customer contract revenue				
Product operating revenue	$ 657,491	$ 592,112	$ 1,184,848	$ 1,199,624

23. NON-OPERATING INCOME AND EXPENSES

a. Interest income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Bank deposits	$ 3,379	$ 7,117	$ 7,162	$ 10,415
Financial assets at amortized cost	14,622	8,208	28,390	21,219
	$ 18,001	$ 15,325	$ 35,552	$ 31,634

b. Other income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025 (After measurement period adjustments)	2026	2025 (After measurement period adjustments)
Rental income	$ 3	$ -	$ 7	$ 236
Dividends	5,313	139	5,313	139
Gain on Lease modification	-	-	-	1,186
Gain recognized in bargain purchase transaction	-	-	-	8,055
Others	2,742	790	3,127	1,821
	$ 8,058	$ 929	$ 8,447	$ 11,437

c. Other gains and losses

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Foreign currency exchange gain	$ 1,385	$ 1,012	$ 4,558	$ 4,649
Gain (loss) on disposal of property, plant and equipment	-	80	-	(227)
Net gain (loss) on financial assets as at FVTPL	2,949	(1,782)	5,033	(869)
Others	938	23	1,955	(982)
	$ 5,272	$ (667)	$ 11,546	$ 2,571

d. Finance costs

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Interest on lease liabilities	$ -	$ -	$ -	$ 194
Interest on borrowings	3,194	6,855	6,103	10,067
	$ 3,194	$ 6,855	$ 6,103	$ 10,261

e. Gain or loss on foreign currency exchange

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Foreign exchange gain	$ 4,551	$ 23,362	$ 15,284	$ 31,786
Foreign exchange loss	(3,166)	(22,350)	(10,726)	(27,137)
Net foreign exchange gain	$ 1,385	$ 1,012	$ 4,558	$ 4,649

24. INCOME TAX

a. Income tax recognized in profit or loss

The major components of tax expense are as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Current tax				
In respect of the current period	$ -	$ 6,082	$ -	$ 10,625
Surtax on unappropriated earnings	-	1,562	-	1,562
Adjustments for prior year	(496)	-	(7,515)	-
Deferred tax				
In respect of the current period	350	(4,158)	9,436	(2,034)
Income tax expense recognized in profit or loss	$ (146)	$ 3,486	$ 1,921	$ 10,153

b. Income tax recognized in other comprehensive income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Deferred tax				
In respect of the current period:				
Translation of foreign operations	$ 8,722	$ 68,394	$ 252	$ 52,517

c. Income tax assessments

The income tax returns of the Company through 2024 have been assessed by the tax authorities.

25. EARNINGS PER SHARE

Unit: NT$ Per Share

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025 (After measurement period adjustments)	2026	2025 (After measurement period adjustments)
Basic earnings per share	$ 0.35	$ 0.12	$ 0.84	$ 0.67
Diluted earnings per share	$ 0.35	$ 0.12	$ 0.84	$ 0.67

The net profit and weighted average number of ordinary shares outstanding used in the computation of earnings per share are as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025 (After measurement period adjustments)	2026	2025 (After measurement period adjustments)
Net profit for the period	$ 34,577	$ 8,364	$ 84,432	$ 45,698

(Continued)

Unit: In Thousand Shares

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	**2025**	**2026**	**2025**
Number of shares				
Weighted average number of ordinary shares used in the computation of basic earnings per share	100,000	68,000	100,000	68,000
Effect of potentially dilutive ordinary shares:				
Employees' compensation	71	39	112	55
Weighted average number of ordinary shares used in the computation of diluted earnings per share	100,071	68,039	100,112	68,055

If the Company settles the bonuses or remuneration paid to employees in cash or shares, the Company presumed that the entire amount of the bonuses or remuneration would be settled in shares and the resulting potential shares were included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, if the effect is dilutive. The dilutive effect of the potential shares is included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

26. ADDITIONAL INFORMATION ON EXPENSES

a. Depreciation and amortization

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	**2025**	**2026**	**2025**
An analysis of depreciation by function				
Recognized in operating costs	$ 14,266	$ 9,867	$ 27,491	$ 22,650
Recognized in operating expenses	3,190	3,204	6,145	6,017
	$ 17,456	$ 13,071	$ 33,636	$ 28,667

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	**2025**	**2026**	**2025**
An analysis of amortization by function				
Recognized in operating costs	$ 174	$ 112	$ 390	$ 220
Recognized in operating expenses	323	295	644	592
	$ 497	$ 407	$ 1,034	$ 812

b. Employee benefits expense

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Post-employment benefits (Note 20)				
Defined contribution plans	$ 8,824	$ 9,748	$ 17,204	$ 19,294
Defined benefit plans	728	700	1,460	1,401
	9,552	10,448	18,664	20,695
Other employee benefits	189,378	185,756	363,617	373,825
	$ 198,930	$ 196,204	$ 382,281	$ 394,520

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Employee benefits expense summarized by function				
Recognized in operating costs	$ 160,003	$ 160,533	$ 305,866	$ 320,760
Recognized in operating expenses	38,927	35,671	76,415	73,760
	$ 198,930	$ 196,204	$ 382,281	$ 394,520

In compliance with the Articles, the Company accrues the distribution of employees' compensation and remuneration of directors at rates of 2% to 10% and no higher than 3%, respectively, of net profit before income tax, employees' compensation and remuneration of directors. In accordance with the amendment to the Securities and Exchange Act in August 2024, the Company plans to adopt an amendment to its Articles of Incorporation at the 2025 shareholders' meeting, stipulating that no less than 50% of the employee compensation allocated for the year shall be distributed to non-executive employees. The compensation of employees and the remuneration of directors for the three months and six months ended June 30, 2026 and 2025 were as follows:

Estimation ratio

	For the Six Months Ended June 30, 2026	For the Six Months End June 30, 2025
Employees' compensation	3%	3%
Remuneration of directors	2%	2%

Amount

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Employees' compensation	$ 1,109	$ 298	$ 2,708	$ 1,240
Remuneration of directors	$ 739	$ 199	$ 1,805	$ 827

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the differences are recorded as a change in the accounting estimate, and will be adjusted in next year.

The appropriations of compensation of employees and remuneration of directors for 2025 and 2024, which were approved by the Company's board of directors on February 24, 2026 and February 20, 2025, respectively, are as follows:

Amount	For the Year Ended December 31	
	2025	2024
	Cash	Cash
Employees' compensation	$ 4,301	$ 2,106
Remuneration of directors	$ 2,867	$ 1,404

There was no difference between the actual amounts of the compensation of employees and the remuneration of directors paid and the amounts recognized in the consolidated financial statements for the years ended December 31, 2025 and 2024.

Information on compensation of employees and remuneration of directors resolved by the Company's board of directors is available at the Market Observation Post System website of the Taiwan Stock Exchange.

27. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments that are not measured at fair value

The management considers that the carrying amounts of financial assets and financial liabilities not measured at fair value approximate their fair values or their fair values cannot be measured reliably.

b. Fair value of financial instruments that are measured at fair value on a recurring basis

1) Fair value hierarchy

June 30, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Mutual funds	$ 1,969	$ 2,022	$ -	$ 3,991
Limited partnership	-	-	58,446	58,446
	$ 1,969	$ 2,022	$ 58,446	$ 62,437
Financial assets at FVTOCI				
Investments in equity instruments				
- domestic listed preferred shares	$127,488	$ -	$ -	$127,488
- domestic unlisted ordinary shares	-	-	12,139	12,139
	$127,488	$ -	$ 12,139	$139,627

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Mutual funds	$ 3,341	$ 2,211	$ -	$ 5,552
Limited partnership	-	-	53,252	53,252
	$ 3,341	$ 2,211	$ 53,252	$ 58,804

(Continued)

	Level 1	Level 2	Level 3	Total
Financial assets at FVTOCI				
Investments in equity instruments				
- domestic listed preferred shares	$133,676	$ -	$ -	$133,676
- domestic unlisted ordinary shares	-	-	12,427	12,427
	$133,676	$ -	$ 12,427	$146,103

June 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Mutual funds	$ 90,042	$ 4,728	$ -	$ 94,770
Limited partnership	-	-	49,817	49,817
	$ 90,042	$ 4,728	$ 49,817	$144,587
Financial assets at FVTOCI				
Investments in equity instruments				
- domestic listed preferred shares	$128,920	$ -	$ -	$128,920
- domestic unlisted ordinary shares	-	-	13,244	13,244
	$128,920	$ -	$ 13,244	$142,164

There were no transfers between Levels 1 and 2 as of the six months ended June 30, 2026 and 2025

2) Reconciliation of Level 3 fair value measurements of financial instruments:

For the six months ended June 30, 2026

Financial Assets	Financial Assets at FVTPL	Financial Assets at FVTOCI	Total
Balance at January 1	$ 53,252	$ 12,427	$ 65,679
Recognized in income (loss)	5,194	-	5,194
Recognized in other comprehensive income (loss)	-	(288)	(288)
Balance at June 30	$ 58,446	$ 12,139	$ 70,585

For the six months ended June 30, 2025

Financial Assets	Financial Assets at FVTPL	Financial Assets at FVTOCI	Total
Balance at January 1	$ 49,226	$ 13,439	$ 62,665
Recognized in income (loss)	591	-	591

(Continued)

Financial Assets	Financial Assets at FVTPL	Financial Assets at FVTOCI	Total
Recognized in other comprehensive income (loss)	-	(195)	(195)
Balance at June 30	$ 49,817	$ 13,244	$ 63,061

3) Valuation techniques and inputs applied for Level 2 fair value measurement

Financial Instruments	Valuation Techniques and Inputs
Mutual funds	Using the median price of observable similar market transactions or the price of similar tools provided by the mutual fund management company.

4) Valuation techniques and inputs applied for the purpose of Level 3 fair value measurement

The fair values of unlisted equity securities and limited partnership - ROC were based on the fair value of net assets to determine the expected present value of the investment expectably.

c. Categories of financial instruments

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
Financial assets at FVTPL	$ 62,437	$ 58,804	$ 144,587
Financial assets at amortized cost (1)	2,534,277	2,442,826	2,153,321
Financial assets at FVTOCI			
Equity instruments	139,627	146,103	142,164
Financial liabilities			
Amortized cost (2)	1,434,031	1,261,491	2,074,986

1) The balances include financial assets measured at amortized cost, which comprise cash and cash equivalents, investments in debt instruments, trade receivables, other receivables and guarantee deposits.

2) The balances include financial liabilities measured at amortized cost, which comprise short-term borrowings, trade payables, other payables and guarantee deposits.

d. Financial risk management objectives and policies

The Group's corporate treasury function provides services to the business, coordinates access to domestic and international financial markets, and monitors and manages the financial risks relating to the operations of the Group through internal risk reports which analyze exposures by degree and magnitude of risks. These risks include currency risk, interest rate risk, credit risk and liquidity risk. In order to reduce financial risk, the Group is committed to identify, assess and avoid the uncertainty of the market and reduce the potential downside effects against the Group's financial performance due to market fluctuations.

The corporate treasury function is reviewed by the Group's board of directors and audit committee in accordance with related rules and internal control systems. The Group should implement the overall

financial management objective as well as observe the levels of delegated authority and ensure that those with delegated authority carry out their duties.

1) Market risk

The Group's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates (see (a) below) and interest rates (see (b) below). The Group entered into a variety of derivative financial instruments to manage its exposure to foreign currency risk.

a) Foreign currency risk

The Group's primary operating activities and foreign operations were in foreign currencies, which exposed the Group to foreign currency risk. Exchange rate exposures were managed within approved policy parameters utilizing derivative financial instruments (including forward exchange contracts and currency swap contracts). The Group could reduce but would be unable to eliminate the effect caused by foreign currency risks under the use of derivative financial products.

The Group's derivative financial instruments did not qualify under hedged items due to the fact that such products were due within one year of the initial transaction.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities (including those eliminated on consolidation) at the end of the reporting period and carrying amount of derivatives with foreign currency risk exposure are set out in Note 29.

Sensitivity analysis

The following table details the Group's sensitivity to a 5% increase and decrease in the NTD against each relevant currency. The sensitivity analysis included only outstanding foreign currency denominated monetary items at the end of reporting period, and the impact on pre-tax profit and the equity.

	USD Impact		**EUR Impact**	
	For the Six Months Ended June 30		**For the Six Months Ended June 30**	
	2026	**2025**	**2026**	**2025**
Profit or loss	$ 20,868	$ 10,483	$ 885	$ 2,383

	MYR Impact		**JPY Impact**	
	For the Six Months Ended June 30		**For the Six Months Ended June 30**	
	2026	**2025**	**2026**	**2025**
Profit or loss	$ (7,000)	$ (4,203)	$ -	$ (2,726)

This was mainly attributable to the exposure on outstanding receivables, payables and bank loans in USD which were not in cash flow hedges at the end of the reporting period.

b) Interest rate risk

Interest rate risk refers to the risk of the changes in the fair value of financial instruments and cash flow as a result of changes in the market rate.

The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rate at the end of the reporting period are as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Fair value interest rate risk			
Financial assets	$ 1,773,462	$ 1,807,793	$ 1,452,429
Financial liabilities	710,000	630,000	1,392,859
Cash flow interest rate risk			
Financial assets	148,621	165,068	135,813

Sensitivity analysis

The sensitivity analyses were determined based on the Group's exposure to interest rates for both derivative and non-derivative instruments held for a quarter at the end of the reporting period. If interest rates had been 10 basis points higher and all other variables were held constant, the Group's profit or loss would have been as follows:

	Market Rate Change Impact	
	For the Six Months Ended June 30	
	2026	2025
Profit or loss	$ 74	$ 68

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Group. The Group is exposed to credit risk from trade receivables, deposits and other financial instruments. Business-related credit risk is managed separately from financial-related credit risk.

a) Business-related credit risk

To maintain the quality of receivables, the Group has established operating procedures to manage credit risk.

For individual customers, risk factors considered include the customer's financial position, credit agency rating, the Group's internal credit rating and transaction history as well as current economic conditions that may affect the customer's ability to pay. The Group also has the right to use some credit protection enhancement tools, such as requiring advance payments, to reduce the credit risks involving certain customers.

As of June 30, 2026, December 31, 2025 and June 30, 2025 the Group's top ten customers collectively accounted for 85%, 88% and 91% of total trade receivables, respectively. The credit concentration risk of the remaining accounts receivable is relatively insignificant.

b) Financial-related credit risk

Credit risk from bank deposits and other financial instruments are measured and monitored by the Group's finance department. However, since the Group's counterparties are all reputable financial institutions and government agencies, there are no significant financial-related credit risks.

3) Liquidity risk

The objective of liquidity risk management is to maintain sufficient operating cash and cash equivalents in order to ensure that the Group has financial flexibility.

Liquidity and interest rate risk tables for non-derivative financial liabilities

The following table details the Group's remaining contractual maturities for its non-derivative financial liabilities with agreed repayment periods. The table has been drawn up based on the undiscounted cash flows of financial liabilities from the earliest date on which the Group can be required to pay. The table includes both interest and principal cash flows. Specifically, bank loans with a repayment on demand clause were included in the earliest time band regardless of the probability of the banks choosing to exercise their rights. The maturity dates for other non-derivative financial liabilities were based on the agreed repayment dates.

June 30, 2026

	On Demand or Less than 1 Year	1-3 Years	Over 3 Years to 5 Years	Over 5 Years	Total
Non-derivative financial liabilities					
Non-interest bearing liabilities	$ 723,702	$ -	$ -	$ 329	$ 724,031
Fixed interest rate instruments	710,000	-	-	-	710,000
	$1,433,702	$ -	$ -	$ 329	$1,434,031

December 31, 2025

	On Demand or Less than 1 Year	1-3 Years	Over 3 Years to 5 Years	Over 5 Years	Total
Non-derivative financial liabilities					
Non-interest bearing liabilities	$ 631,176	$ -	$ -	$ 315	$ 631,491
Fixed interest rate instruments	630,000	-	-	-	630,000
	$1,261,176	$ -	$ -	$ 315	$1,261,491

June 30, 2025

	On Demand or Less than 1 Year	1-3 Years	Over 3 Years to 5 Years	Over 5 Years	Total
Non-derivative financial liabilities					
Non-interest bearing liabilities	$ 681,840	$ -	$ -	$ 287	$ 682,127
Fixed interest rate instruments	1,392,859	-	-	-	1,392,859
	$2,074,699	$ -	$ -	$ 287	$2,074,986

28. TRANSACTIONS WITH RELATED PARTIES

Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, had been eliminated on consolidation and are not disclosed in this note. The details of transactions between the Group and other related parties are disclosed below.

a. Related parties and their relationships

Related Party	Relationship with the Group
Walsin Technology Corporation	The Company's major institutional shareholder
INFO-TEK Corporation	Other related party
VVG INC.	Other related party
Lite-On Technology Corporation	The Company's major institutional shareholder
PSA Charitable Foundation	Other related party
INPAQ Technology Co., Ltd.	Other related party
Winbond Electronics Corporation	Other related party
Career Technology (Mfg) Co., Ltd.	Other related party
Walsin Lihwa Corporation	Other related party
Prosperity Dielectrics Co., Ltd.	Other related party
Global Brands Manufacture Ltd.	Other related party
Fuchi Electronics Co., Ltd.	Other related party

b. Sales of goods

Item	Related Party Category	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2026	2025	2026	2025
Sales of goods	The Company's major institutional shareholder	$ 920	$ 688	$ 2,002	$ 1,317
	Other related parties	17,725	-	18,996	-
		$ 18,645	$ 688	$ 20,998	$ 1,317

The sales of goods to related parties were made at the Company's usual conditions which had no significant difference with other non-related parties.

c. Purchases

Related Party Category	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Other related party	$ 10,537	$ 6,048	$ 10,434	$ 10,849

The purchases from related parties were made at the Company's usual conditions which had no significant difference with other non-related parties.

d. Other income and operating expenses

Item	Related Party Category	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2026	2025	2026	2025
Operating expenses	The Company's major institutional shareholder	$ 4,229	$ 323	$ 6,865	$ 1,699
	Other related party	110	-	110	-
		$ 4,339	$ 323	$ 6,975	$ 1,699

Item	Related Party Category	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2026	2025	2026	2025
Other income (Recognized as operating expenses deductions)	Other related party	$ 300	$ 130	$ 495	$ 365

Note: For charity and community participation, the Company's board of directors held on February 24, 2026 and February 20, 2025 resolved to donate the PSA Charitable Foundation with a limit amount of NT$1 million for 2026 and 2025, respectively. It is for the foundation to handle various charitable public welfare activities.

e. Receivables from related parties (excluding loans to related parties)

Item	Related Party Category	June 30, 2026	December 31, 2025	June 30, 2025
Trade receivables	The Company's major institutional shareholder	$ 1,515	$ 1,956	$ 969
	Other related party	17,580	1,175	-
		$ 19,095	$ 3,131	$ 969
Other receivables	Other related party	$ 127	$ 1,437	$ 1,450

The outstanding trade receivables from related parties are unsecured.

f. Payables to related parties (excluding borrowings from related parties)

Item	Related Party Category	June 30, 2026	December 31, 2025	June 30, 2025
Trade payables	Other related party	$ 666	$ 8,051	$ 8,153
Other payables	Other related party	$ 247	$ 384	$ -
	The Company's major institutional shareholder	943	117	113
		$ 1,190	$ 501	$ 113

The outstanding trade payables to related parties are unsecured.

g. Compensation of key management personnel

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	$ 2,754	$ 1,723	$ 5,819	$ 3,372
Termination benefits	22	22	44	44
	$ 2,776	$ 1,745	$ 5,863	$ 3,416

The remuneration of directors and key executives was determined by the remuneration committee with regard to the performance of individuals and market trends.

29. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The Group's significant financial assets and liabilities denominated in foreign currencies aggregated by the foreign currencies other than functional currencies of the entities in the Group and the related exchange rates between the foreign currencies and the respective functional currencies are as follows:

June 30, 2026

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial assets			
Monetary items			
USD	$ 7,190	31.8000 (USD:NTD)	$ 228,643
USD	1,043	6.7724 (USD:RMB)	33,158
USD	6,939	4.0370 (USD:MYR)	220,646
EUR	130	36.2361 (EUR:NTD)	4,715
EUR	358	4.6002 (EUR:MYR)	12,981
MYR	2,927	0.2477 (MYR:USD)	23,053
Non-monetary items			
Associates accounted for using the equity method			
JPY	7,276,045	0.1965 (JPY:NTD)	1,429,743
JPY	255,505	0.0062 (JPY:USD)	50,375
Financial liabilities			
Monetary items			
USD	323	31.8000 (USD:NTD)	10,282
USD	1,723	4.0370 (USD:MYR)	54,798
MYR	20,701	0.2477 (MYR:USD)	163,063

December 31, 2025

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial assets			
Monetary items			
USD	$ 7,169	31.3800 (USD:NTD)	$ 224,964
USD	1,080	6.9808 (USD:RMB)	33,877
USD	5,140	4.0350 (USD:MYR)	161,285
EUR	978	36.8652 (EUR:NTD)	36,072
EUR	243	4.7403 (EUR:MYR)	8,974
MYR	2,847	0.2478 (MYR:USD)	22,140
Non-monetary items			
Associates accounted for using the equity method			
JPY	7,083,363	0.2013 (JPY:NTD)	1,425,881
JPY	239,881	0.0064 (JPY:USD)	48,176

(Continued)

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial liabilities			
Monetary items			
USD	277	31.3800 (USD:NTD)	8,685
USD	1,838	4.0350 (USD:MYR)	57,689
EUR	31	4.7403 (EUR:MYR)	1,114
MYR	18,101	0.2478 (MYR:USD)	140,769

June 30, 2025

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial assets			
Monetary items			
USD	$ 1,807	29.3000 (USD:NTD)	$ 52,957
USD	1,214	7.1529 (USD:RMB)	35,559
USD	6,074	4.2090 (USD:MYR)	177,960
EUR	852	34.2210 (EUR:NTD)	29,141
EUR	541	4.9157 (EUR:MYR)	18,586
JPY	45,451	0.2075 (JPY:NTD)	9,431
JPY	260,937	0.0069 (JPY:USD)	54,144
MYR	2,841	0.2376 (MYR:USD)	19,779
Non-monetary items			
Associates accounted for using the equity method			
JPY	6,915,595	0.2075 (JPY:NTD)	1,434,986
JPY	214,300	0.0069 (JPY:USD)	43,325
Financial liabilities			
Monetary items			
USD	170	29.3000 (USD:NTD)	4,998
USD	1,768	4.2090 (USD:MYR)	51,816
JPY	309,048	0.2075 (JPY:NTD)	64,127
JPY	260,103	0.0069 (JPY:USD)	53,971
MYR	14,915	0.2376 (MYR:USD)	103,833

The Group is mainly exposed to the USD, EUR, MYR and JPY. The following information was aggregated by the functional currencies of the entities in the Group, and the exchange rates between the respective functional currencies and the presentation currency are disclosed. The significant realized and unrealized foreign exchange gain (loss) are as follows:

	For the Three Months Ended June 30			
	2026		2025	
Functional Currency	Exchange Rate	Net Foreign Exchange Gain (Loss)	Exchange Rate	Net Foreign Exchange Gain (Loss)
NTD	1 (NTD:NTD)	$ (962)	1 (NTD:NTD)	$ 5,161
USD	31.5513 (USD:NTD)	270	31.9700 (USD:NTD)	1,085
RMB	4.6223 (RMB:NTD)	(397)	4.4055 (RMB:NTD)	(429)
MYR	7.9667 (MYR:NTD)	2,474	7.3115 (MYR:NTD)	(4,805)
		$ 1,385		$ 1,012

	For the Six Months Ended June 30			
	2026		2025	
Functional Currency	Exchange Rate	Net Foreign Exchange Gain (Loss)	Exchange Rate	Net Foreign Exchange Gain (Loss)
NTD	1 (NTD:NTD)	$ 3,086	1 (NTD:NTD)	$ 9,345
USD	31.5513 (USD:NTD)	100	31.9700 (USD:NTD)	1,179
RMB	4.6223 (RMB:NTD)	(941)	4.4055 (RMB:NTD)	(800)
MYR	7.9667 (MYR:NTD)	2,313	7.3115 (MYR:NTD)	(5,075)
		$ 4,558		$ 4,649

30. SEPARATELY DISCLOSED ITEMS

a. Information on significant transactions:

1) Financing provided: See Table 1 attached.

2) Endorsements/guarantees provided: None.

3) Significant marketable securities held (excluding investment in subsidiaries, associates and jointly controlled entities): See Table 2 attached.

4) Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital: None.

5) Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital: None.

6) Intercompany relationships and significant intercompany transactions: See Table 3 attached.

b. Information on investees: See Table 4 attached.

c. Information on investments in mainland China:

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investments at the end of the period, repatriations of investment income, and limit on the amount of investments in the mainland China area: See Table 5 attached.

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses: See Table 6 attached.

a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period.

b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period.

c) The amount of property transactions and the amount of the resultant gains or losses.

d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purpose.

e) The highest balance, the end of period balance, the interest rate range, and total current period interest with respect to the financing of funds.
f) Other transactions that have a material effect on the profit or loss for the period or on the financial position, such as the rendering or receipt of services.

31. SEGMENT INFORMATION

The Group is organized and managed as a single reportable business segment. The Group's main operations are the manufacture and sale of rubber (plastic) products, and is considered as a single segment. The basis of information reported to the chief operating decision maker is the same as the consolidated financial statements. Because the basis of segment information reported to the chief operating decision maker is the same as the consolidated financial statements, the segment revenue and results for the six months ended June 30, 2026 and 2025 can be referred to in the consolidated statements of comprehensive income and the segment assets and liabilities as of June 30, 2026 and 2025 can be referred to in the consolidated balance sheets.

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

NO.	Lender	Borrower	Financial Statement Account	Related Party	Highest Balance for the Period	Balance as of June 30, 2026	Actual Borrowing Amount	Interest Rate	Nature of Financing	Business Transaction Amount	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower	Aggregate Financing Limit	Note
													Item	Value			
1	Silitech Technology Corporation Sdn. Bhd.	Silitech Electronics Sdn. Bhd.	Other Receivables from Related Parties	Yes	133,911 (MYR 17,000)	133,911 (MYR 17,000)	133,911 (MYR 17,000)	Not exceeding 5%	Short-Term Financing	-	capital expenditure and operational turnover	-	None	-	621,962	621,962	

Note: According to the Company's Procedures for Regulations Governing Loaning of Funds:

1. The total amount available for loan to others shall not exceed 40% of the net worth of the Company as stated in the most recent financial statement.

2. In loaning funds to a subsidiary where the Company holds less than 50% of its common shares directly or indirectly, the aggregate amount of loans and the maximum amount permitted to such a single subsidiary shall not exceed 5% of the net worth of the Company as stated in the most recent financial statement. For a subsidiary where the Company holds more than 50% of its common shares directly or indirectly, the aforementioned restriction shall not be applicable; however, the aggregate amount of loans and the maximum amount permitted to such a single subsidiary shall not exceed 40% of the net worth of the Company as stated in the most recent financial statement.

3. Unless otherwise specified in the previous section, in loaning funds to a company or proprietor where the Company has business transactions, the aggregate amount of loans and the maximum amount permitted to such a single company shall not exceed 5% of the Company's net worth as stated in the most recent financial statement, and the maximum amount permitted to such a single company shall not exceed the total amount of business transactions with such a borrower in one year. In loaning funds to a company or proprietor where short-term financing is needed, the aggregate amount of loans and the maximum amount permitted to such a single company shall not exceed 5% of the Company's net worth as stated in the most recent financial statement.

4. Loaning funds between overseas companies in which the Company's directly and indirectly holds 100% of the voting shares or loaning funds to the Company from a foreign company in which the Company's directly and indirectly holds 100% of the voting shares is not limited to 40% of lender's net worth as stated in its most recent financial statements. Silitech Technology Corporation Sdn. Bhd. loans funds to a foreign company in which the Company's directly and indirectly holds 100% of the voting shares, the aggregate amount of loans and the maximum amount permitted to such a single company shall not exceed 60% of the net worth of each company as stated in the most recent financial statement.

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

SIGNIFICANT MARKETABLE SECURITIES HELD
JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Name of Held Company	Type and Name of Marketable Securities	Relationship with the Held Company	Financial Statement Account	June 30, 2026				Note
				Shares/Units (In Thousands)	Carrying Value (Foreign Currencies in Thousands)	Percentage of Ownership (%)	Fair Value (Foreign Currencies in Thousands)	
Silitech Technology Corporation	Ordinary shares Hotai Finance Co., Ltd. Preferred Shares B	-	Financial assets at FVTOCI- non-current	1,000	$ 94,400	1	$ 94,400	
	Limited partnership NEXUS CVC Partners Fund LP	-	Financial assets at FVTPL- non-current	-	58,446	-	58,446	
	Corporate bond Honda Motor Co Ltd	-	Financial assets at amortized cost- non-current	-	125,945	-	-	
Silitech (Bermuda) Holding Ltd.	Corporate bond HSBC Holdings Plc	-	Financial assets at amortized cost- non-current	-	US$ 1,628		-	
	Prudential Funding Asia Plc	-	"	-	US$ 2,361		-	
	BPCE SA	-	"	-	US$ 2,439		-	
	Sumitomo Mitsui Trust Bank Ltd	-	"	-	US$ 1,804		-	
	Saudi Arabian Oil	-	"	-	US$ 1,821		-	
	Nestle Holdings Inc	-	"	-	US$ 2,054		-	
	Woodside Finance Ltd	-	"	-	US$ 4,558		-	
	Broadcom Inc	-	"	-	US$ 2,742		-	
	Nippon Life Insurance Company	-	"	-	US$ 2,018		-	

Note: For information regarding investments in subsidiaries and related parties, please refer to Table 4 and 5.

TABLE 3

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars)

No. (Note 1)	Company Name	Counterparty	Nature of Relationship (Note 2)	Intercompany Transaction			
				Financial Statement Item	Amount	Terms	Percentage of Consolidated Net Revenue or Total Assets (%) (Note 3)
0	Silitech Technology Corporation	Silitech Technology Corporation Sdn. Bhd.	a.	Management service revenue	$ 14,207	Determined by contract	1
1	Silitech Technology Corp. Sdn. Bhd.	Silitech Electronics Sdn. Bhd.	c.	Other receivables	136,953	No significant difference	3

Note 1: The Parent Company and its subsidiaries are coded as follows:

a. The Parent Company is coded “0”.
b. The subsidiaries are coded consecutively beginning from “1” in the order presented in the table above.

Note 2: Nature of relationships are coded as follows:

a. From the Parent Company to its subsidiary.
b. From a subsidiary to its Parent Company.
c. Between subsidiaries.

Note 3: The percentage calculation is based on the consolidated total operating revenue or total assets. For balance sheet items, each item’s end-of-period balance is shown as a percentage to the consolidated total assets as of June 30, 2026. For profit or loss items, cumulative amounts are shown as percentages to consolidated total operating revenue for the six months ended June 30, 2026.

Note 4: The table above only discloses related-party transactions which are material.

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

NAMES, LOCATIONS, AND RELATED INFORMATION OF INVESTEES
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Balance as of June 30, 2026			Net Income (Losses) of the Investee	Share of Profits/(Losses) of Investee	Note
				June 30, 2026	December 31, 2025	Number of Shares	Percentage of Ownership (%)	Carrying Value			
Silitech Technology Corporation	Silitech (BVI) Holding Ltd.	British Virgin Islands	Investment activities	US$ 29,028	US$ 29,028	29,028,390	100	$ 1,363,387	US$ 889	$ 28,059	Subsidiary (Note 1)
	Silitech Technology Corporation Sdn. Bhd.	Malaysia	Manufacture of computer peripheral products	US$ 23,154	US$ 23,154	21,400,000	100	1,036,604	MYR 131	1,043	Subsidiary (Note 1)
	Silitech Electronics Sdn. Bhd.	Malaysia	Manufacture of telecommunications and communications equipment	US$ 3,018	US$ 3,018	40,000,000	100	16,628	(US$ 917)	(20,721)	Subsidiary (Note 1)
	Silitech Japan Investment G.K.	Japan	Investment activities	JPY 1,000	JPY 1,000	-	100	54	(JPY 411)	(81)	Subsidiary (Note 1)
	FDK Corporation	Japan	Manufacture and sale of various batteries and electronic devices	JPY 6,754,419	JPY 6,754,419	15,527,400	45	1,429,743	JPY 428,181	37,978	Associate
	PSA Group Technologies Inc.	Canada	Marketing services	CAD 880	CAD -	44	22	19,599	(CAD 15)	(74)	Associate
Silitech (BVI) Holding Ltd.	Silitech (Bermuda) Holding Ltd.	Bermuda	Investment activities	US$ 28,978	US$ 28,978	28,978,390	100	US$ 42,417	US$ 963	N/A	Sub-subsidiary (Note 1)
Silitech (Bermuda) Holding Ltd.	Silitech Technology Corporation Limited	Hong Kong	Manufacture of plastic and computer peripheral products	US$ 8,000	US$ 8,000	62,400,000	100	US$ 4,315	RMB 966	N/A	Sub-subsidiary (Note 1)
	PSA Japan Investment G.K.	Japan	Investment activities	US$ 1,437	US$ 1,437	-	3	US$ 1,584	JPY 567,244	N/A	Associate

Note 1: All amounts have been eliminated upon consolidation.

Note 2: Refer to Table 5 for information on investments in mainland China.

TABLE 5

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investments from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investments from Taiwan as of June 30, 2026	Net Income (Losses) of the Investee Company	Percentage of Ownership (%)	Share of Profits/(Losses) (Note 2)	Carrying Amount as of June 30, 2026	Accumulated Inward Remittance of Earnings as of June 30, 2026	Note
					Outflow	Inflow							
Xurong Electronic (Shenzhen) Co., Ltd.	Sale of touch panels and plastic and rubber assemblies	$ 89,040 (US$ 2,800)	Note 1	$ 203,354	$ -	$ -	$ 203,354	$ 4,137 (RMB 895)	100	$ 4,137 (RMB 895)	$ 60,261 (RMB 12,830)	$ 4,210,232 (US$ 122,919) (RMB 71,822)	
Silitech Technology (Suzhou) Co., Ltd.	Manufacture and sale of automotive parts	-	Note 1	1,113,000 (US$ 35,000)	-	-	1,113,000 (US$ 35,000)	-	-	-	-	1,270,310 (US$ 8,796) (RMB 214,783)	Note 6

Accumulated Investments in Mainland China as of June 30,2026	Investment Amounts Authorized by the Investment Commission, MOEA	Upper Limit on Investment
$ 1,411,754 (Note 4) (US$ 38,000) (NT$ 203,354)	$ 1,567,733 (Note 4) (US$ 42,905) (NT$ 203,354)	$7,673,897 (Note 3)

Note 1: Indirect investment in mainland China through holding companies located in a third country.

Note 2: All the financial statements used as basis for calculating the investment amounts were not reviewed by the independent auditors.

Note 3: The Company's upper limit on investments in China (calculated based on the higher of 60% of Silitech Technology Corporation's net worth or consolidated net worth of $80 million, plus accumulated inward remittance of share capital or earnings from subsidiaries in mainland China): $3,655,591 (net worth) × 60% + $5,480,542 = $7,673,897.

Note 4: Investment amounts approved by the Ministry of Economic Affairs, R.O.C. are as follows:

Name of Investee	Order No.	Approved Amount	
Xurong Electronic (Shenzhen) Co., Ltd.	091030841	NT$	203,354
Silitech Electronic (Changshu) Ltd. (liquidated in October 2010)	093032599	US$	3,000
Silitech Technology (Suzhou) Co., Ltd. (liquidated in January 2020)(Note 6)	10930007090	US$	(43,000)
Silitech Technology (Suzhou) Co., Ltd. (liquidated in January 2020)(Note 6)	09600170390	US$	20,000
Silitech Technology (Suzhou) Co., Ltd. (liquidated in January 2020)(Note 6)	09600164790	US$	2,000
Silitech Technology (Suzhou) Co., Ltd. (liquidated in January 2020)(Note 6)	09500326290	US$	11,000
Silitech Technology (Suzhou) Co., Ltd. (liquidated in January 2020)(Note 6)	09700434630	US$	45,000
Silitech Plating (Shenzhen) Co., Ltd. (liquidated in September 2012)	09500004400	US$	605
Suzhou Xulong Mold Producing Co., Ltd. (liquidated in May 2018)(Notes 5 and 7)	09700063560	US$	1,200
Suzhou Xulong Mold Producing Co., Ltd. (liquidated in May 2018)(Notes 5 and 7)	10000321080	US$	1,500
Silitech Surface Treatment (Shenzhen) Co., Ltd. (liquidated in December 2012)	09900449200	US$	1,600

Note 5: Including accumulated investments of US$2,700 thousand which are not from Taiwan (R.O.C).

Note 6: Silitech Technology (Suzhou) Co., Ltd. was dissolved after liquidation in January 2020. The share capital of RMB21,720 thousand was remitted to Silitech (Bermuda) Holding Ltd.

Note 7: Suzhou Xulong Mold Producing Co., Ltd. was dissolved after liquidation in May 2018. The share capital of US$58 thousand was remitted to Silitech Technology Corporation Limited and was approved on June 25, 2018 by Order No. 10730038150.

Note 8: All intercompany investments have been eliminated upon consolidation.

SILITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES

SIGNIFICANT TRANSACTIONS WITH INVESTEE COMPANIES IN MAINLAND CHINA, EITHER DIRECTLY OR INDIRECTLY THROUGH A THIRD PARTY, AND THEIR PRICES, PAYMENT TERMS, AND UNREALIZED GAINS OR LOSSES
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(Amounts in Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Transaction Type	Purchase/Sale		Price	Transaction Details		Notes/Accounts Receivable (Payable)		Unrealized
		Amount	Percentage (%)		Payment Terms	Comparison with Normal Transactions	Ending Balance	Percentage (%)	
Xurong Electronic (Shenzhen) Co., Ltd. (Note)	Purchase	$ 168	1	No significant difference	90 days	90-120 days	$ -	-	$ -

Note: Eliminated upon consolidation.