JIH LIN TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

June 30, 2026 AND 2025

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

JIH LIN TECHNOLOGY CO., LTD. AND SUBSIDIARIES

June 30, 2026 AND 2025 CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REVIEW REPORT

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INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

To Jih Lin Technology Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of Jih Lin Technology Co., Ltd and subsidiaries (the "Group") as at June 30, 2026, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the six months then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these 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" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

We conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of 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.

Conclusion

Based on our reviews, nothing has come to our attention that causes 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 at June 30, 2026, and of its consolidated financial performance and its consolidated cash flows for the three 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" that came into effect as endorsed by the Financial Supervisory Commission.

Other matter – Prior period reviewed by other auditors.

The consolidated financial statements of the Group for the six months ended June 30, 2025, were reviewed by other auditors, whose report dated August 8, 2025, expressed an unmodified conclusion on those statements.

Liao, A-Shen Wang, Chun-Kai

For and on behalf of PricewaterhouseCoopers, Taiwan

August 12, 2026

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

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

JIH LIN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
June 30, 2026, DECEMBER 31, 2025 AND June 30, 2025
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	June 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	June 30, 2025 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 1,360,180	24	$ 1,377,765	26	$ 1,143,357	23
1150	Notes receivable, net	6(2)	71,642	1	58,646	1	68,644	1
1170	Accounts receivable, net	6(2)	1,110,726	19	944,313	18	919,649	18
1180	Accounts receivable - related parties, net	6(2) and 7	4,820	-	192	-	646	-
1200	Other receivables		37,366	1	29,567	1	38,785	1
1220	Current tax assets		5,957	-	8,554	-	7,776	-
130X	Inventories	5(2) and 6(3)	1,455,357	26	1,224,609	23	1,210,761	24
1410	Prepayments		56,371	1	27,971	-	34,676	1
1470	Other current assets		3,058	-	79	-	4,883	-
11XX	**Total current assets**		4,105,477	72	3,671,696	69	3,429,177	68
	Non-current assets							
1600	Property, plant and equipment	6(4)	1,257,882	22	1,280,204	24	1,209,182	24
1755	Right-of-use assets	6(5) and 7	75,430	1	78,428	2	80,567	2
1760	Investment property, net	6(6)(7)	203,495	4	206,626	4	209,756	4
1780	Intangible assets	6(8)	1,045	-	1,111	-	1,097	-
1840	Deferred tax assets		24,535	1	42,726	1	96,113	2
1915	Prepayments for business facilities		6,876	-	6,229	-	12,559	-
1920	Guarantee deposits paid		2,067	-	2,051	-	1,863	-
1990	Other non-current assets, others		3,621	-	4,403	-	3,095	-
15XX	**Total non-current assets**		1,575,311	28	1,621,778	31	1,614,232	32
1XXX	**Total assets**		$ 5,680,788	100	$ 5,293,474	100	$ 5,043,409	100

(Continued)

JIH LIN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
June 30, 2026, DECEMBER 31, 2025 AND June 30, 2025
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	June 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	June 30, 2025 AMOUNT	%
	Current liabilities							
2100	Short-term borrowings	6(9)	$ 360,000	6	$ 370,080	7	$ 260,680	5
2130	Current contract liabilities	6(16)	4,508	-	5,191	-	7,382	-
2170	Accounts payable		372,412	7	296,229	6	287,954	6
2180	Accounts payable - related parties	7	41	-	11	-	20	-
2200	Other payables	6(10)	306,234	6	119,141	2	322,028	6
2220	Other payables - related parties	7	2,659	-	2,262	-	2,690	-
2230	Current tax liabilities		59,413	1	25,332	-	37,314	1
2280	Current lease liabilities	7	7,011	-	7,308	-	7,244	-
2320	Current portion of long-term borrowings	6(11)	115,755	2	304,403	6	521,007	11
2399	Other current liabilities, others		3,669	-	5,575	-	2,895	-
21XX	**Total current liabilities**		1,231,702	22	1,135,532	21	1,449,214	29
	Non-current liabilities							
2540	Non-current portion of non-current borrowings	6(11)	1,171,714	21	993,569	19	737,469	14
2570	Deferred tax liabilities		90,004	2	95,654	2	87,176	2
2580	Non-current lease liabilities	7	88,340	1	91,681	2	95,351	2
2640	Net defined benefit liability, non-current		4,210	-	3,920	-	1,404	-
2645	Guarantee deposits received		12,000	-	12,000	-	10,000	-
25XX	**Total non-current liabilities**		1,366,268	24	1,196,824	23	931,400	18
2XXX	**Total liabilities**		2,597,970	46	2,332,356	44	2,380,614	47
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(13)						
3110	Ordinary share		1,020,409	18	1,020,409	19	1,020,409	20
	Capital surplus	6(14)						
3200	Capital surplus		342,245	6	434,082	9	434,082	9
	Retained earnings	6(15)						
3310	Legal reserve		356,220	6	340,840	6	340,840	7
3320	Special reserve		111,029	2	125,449	2	125,449	2
3350	Unappropriated retained earnings		1,294,496	23	1,151,367	22	1,044,133	21
	Other equity interest							
3400	Other equity interest		(41,581)	(1)	(111,029)	(2)	(302,118)	(6)
31XX	**Total equity attributable to owners of parent**		3,082,818	54	2,961,118	56	2,662,795	53
3XXX	**Total equity**		3,082,818	54	2,961,118	56	2,662,795	53
3X2X	**Total liabilities and equity**		$ 5,680,788	100	$ 5,293,474	100	$ 5,043,409	100

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

JIH LIN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS AND SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

			Three months ended June 30				Six months ended June 30			
			2026		2025		2026		2025	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(16) and 7	$ 1,624,579	100	$ 1,349,987	100	$ 2,981,953	100	$ 2,685,398	100
5000	Operating costs	6(3)(21) and 7	(1,338,078)	(83)	(1,172,412)	(87)	(2,441,875)	(82)	(2,337,440)	(87)
5900	Gross profit		286,501	17	177,575	13	540,078	18	347,958	13
	Operating expenses	6(21) and 7								
6100	Selling expenses		(20,357)	(1)	(22,446)	(2)	(40,323)	(1)	(43,993)	(2)
6200	Administrative expenses		(76,963)	(5)	(69,689)	(5)	(146,139)	(5)	(137,333)	(5)
6300	Research and development expenses		(31,945)	(2)	(27,738)	(2)	(62,330)	(2)	(56,193)	(2)
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	12(2)	32	-	348	-	6	-	549	-
6000	Total operating expenses		(129,233)	(8)	(119,525)	(9)	(248,786)	(8)	(236,970)	(9)
6900	Operating income		157,268	9	58,050	4	291,292	10	110,988	4
	Non-operating income and expenses									
7100	Interest income	6(17)	4,175	-	6,627	-	9,651	-	12,368	-
7010	Other income	6(18)	3,359	-	7,060	1	5,877	-	15,670	1
7020	Other gains and losses	6(19)	(2,664)	-	(45,101)	(3)	(6,534)	-	(42,728)	(2)
7050	Finance costs	6(20) and 7	(8,524)	-	(8,665)	(1)	(17,301)	-	(17,727)	-
7000	Total non-operating income and expenses		(3,654)	-	(40,079)	(3)	(8,307)	-	(32,417)	(1)
7900	**Profit before income tax**		153,614	9	17,971	1	282,985	10	78,571	3
7950	Income tax expense	6(22)	(50,364)	(3)	(15,144)	(1)	(77,671)	(3)	(32,002)	(1)
8200	**Profit for the period**		$ 103,250	6	$ 2,827	-	$ 205,314	7	$ 46,569	2
	Other comprehensive income									
	Components of other comprehensive income that will be reclassified to profit or loss									
8361	Exchange differences on translation of foreign financial statements		$ 10,204	1	($ 299,640)	(22)	$ 86,810	3	($ 220,836)	(9)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(22)	(2,041)	-	59,928	4	(17,362)	(1)	44,167	2
8300	**Other comprehensive income**		$ 8,163	1	($ 239,712)	(18)	$ 69,448	2	($ 176,669)	(7)
8500	**Total comprehensive income**		$ 111,413	7	($ 236,885)	(18)	$ 274,762	9	($ 130,100)	(5)
	Profit attributable to:									
8610	Owners of the parent		$ 103,250	6	$ 2,827	-	$ 205,314	7	$ 46,569	2
	Total comprehensive income attributable to:									
8710	Owners of the parent		$ 111,413	7	($ 236,885)	(18)	$ 274,762	9	($ 130,100)	(5)
	Earnings per share	6(23)								
9750	Basic earnings per share		$ 1.01		$ 0.03		$ 2.01		$ 0.46	
9850	Diluted earnings per share		$ 1.01		$ 0.03		$ 2.01		$ 0.46	

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

JIH LIN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent							
			Capital surplus		Retained earnings			Other equity interest	
	Notes	Ordinary share	Additional paid-in capital	Difference between consideration and carrying amount of subsidiaries acquired or disposed	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Total equity
For the six months ended June 30, 2025									
Balance at January 1, 2025		$1,020,409	$ 517,613	$ 38,918	$ 315,154	$ 200,365	$ 1,029,967	($ 125,449)	$2,996,977
Profit for the period		-	-	-	-	-	46,569	-	46,569
Other comprehensive income for the period		-	-	-	-	-	-	(176,669)	(176,669)
Total comprehensive income		-	-	-	-	-	46,569	(176,669)	(130,100)
Appropriation and distribution of 2024 retained earnings:									
Legal reserve					25,686		(25,686)	-	-
Special reserve reversal						(74,916)	74,916	-	-
Cash dividends	6(15)	-	-	-	-	-	(81,633)	-	(81,633)
Cash dividends from capital surplus	6(14)(15)	-	(122,449)	-	-	-	-	-	(122,449)
Balance at June 30, 2025		$1,020,409	$ 395,164	$ 38,918	$ 340,840	$ 125,449	$ 1,044,133	($ 302,118)	$2,662,795
For the six months ended June 30, 2026									
Balance at January 1, 2026		$1,020,409	$ 395,164	$ 38,918	$ 340,840	$ 125,449	$ 1,151,367	($ 111,029)	$2,961,118
Profit for the period		-	-	-	-	-	205,314	-	205,314
Other comprehensive income for the period		-	-	-	-	-	-	69,448	69,448
Total comprehensive income		-	-	-	-	-	205,314	69,448	274,762
Appropriation and distribution of 2025 retained earnings:									
Legal reserve					15,380		(15,380)		
Special reserve reversal						(14,420)	14,420		
Cash dividends	6(15)	-	-	-	-	-	(61,225)	-	(61,225)
Cash dividends from capital surplus	6(14)(15)	-	(91,837)	-	-	-	-	-	(91,837)
Balance at June 30, 2026		$1,020,409	$ 303,327	$ 38,918	$ 356,220	$ 111,029	$ 1,294,496	($ 41,581)	$3,082,818

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

JIH LIN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

	Notes	Six months ended June 30, 2026	Six months ended June 30, 2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 282,985	$ 78,571
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense	6(4)(5)(7)(21)	88,643	91,010
Amortization expense	6(21)	982	757
Expected credit loss (gain)	12(2)	(6)	(549)
Interest expense	6(20)	17,301	17,727
Interest income	6(17)	(9,651)	(12,368)
(Gain) loss on disposal of property, plant and equipment	6(19)	(1,123)	2,037
Other adjustments	6(3)	3,944	(526)
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		(12,996)	(40,105)
Accounts receivable		(166,407)	104,254
Accounts receivable - related parties		(4,628)	(364)
Other receivables		(8,566)	1,505
Inventories		(236,468)	40,839
Prepayments		(28,400)	(1,524)
Other current assets		(2,979)	(4,840)
Changes in operating liabilities			
Current contract liabilities		(683)	3,710
Accounts payable		76,183	(12,625)
Accounts payable - related parties		30	9
Other payables		35,055	(1,996)
Other payables - related parties		397	579
Other current liabilities		(1,906)	1,258
Net defined benefit liability, non-current		290	157
Cash (outflow) inflow generated from operations		31,997	267,516
Interest received		10,418	12,208
Income tax paid		(45,813)	(26,363)
Net cash flows (used in) from operating activities		(3,398)	253,361
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment	6(4)	(37,244)	(44,365)
Proceeds from disposal of property, plant and equipment		3,278	5,151
Acquisition of intangible assets	6(8)	(1,019)	(222)
Increase in prepayments for business facilities		(6,196)	-
Increase in refundable deposits		(16)	-
Decrease (increase) in other non-current assets, others		825	(3,724)
Net cash flows used in investing activities		(40,372)	(43,160)
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term loans borrowings	6(25)	(10,080)	(61,300)
Proceeds from long-term borrowings	6(25)	300,000	-
Repayments of long-term borrowings	6(25)	(310,503)	(60,503)
Payments of lease liabilities	6(25)	(3,638)	(3,573)
Interest paid		(18,325)	(17,778)
Net cash flows used in financing activities		(42,546)	(143,154)
Effect of exchange rate changes on cash and cash equivalents		68,731	(172,728)
Net (decrease) increase in cash and cash equivalents		(17,585)	(105,681)
Cash and cash equivalents at beginning of period	6(1)	1,377,765	1,249,038
Cash and cash equivalents at end of period	6(1)	$ 1,360,180	$ 1,143,357

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

JIH LIN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. History and Organization

JIH LIN TECHNOLOGY CO., LTD. ("the Company") was incorporated on October 18, 2000. The Company and its subsidiaries (collectively referred herein as the "Group") are primarily engaged in tooling manufacture, lead frame manufacture and sales service. The Company's ordinary shares were publicly listed on the Taiwan Stock Exchange on February 25, 2014.

2. The Date of Authorisation for Issuance of the Financial Statements and Procedures for Authorisation

These consolidated financial statements were authorised for issuance by the Board of Directors on August 12, 2026.

3. Application of New Standards, Amendments and Interpretations

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS®") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Specific provisions of Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
IFRS 17, 'nsurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 — comparative information'	January 1, 2023
Annual Improvements to IFRS Accounting Standards—Volume 11	1 January 2026

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC effective from 2027 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027(Note 1)
IFRS 19, 'Subsidiaries without public accountability: disclosures	January 1, 2027
Amendment to IAS 21, 'Translation to a Hyperinflationary Presentation Currency'	January 1, 2027
Amendments to IAS 28, 'Amendments to the fair value option in IAS 28 investments in associates and joint ventures'	January 1, 2027(Note 2)

Note 1：The entities shall apply IFRS 18 starting from January 1, 2028. Additionally, entities can choose to adopt IFRS 18 earlier.

Note 2：The entities shall apply the amendment simultaneously with IFRS 18.

Except for the following, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment. The quantitative impact will be disclosed when the assessment is complete.

IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
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 International Accounting Standards Board
IFRS 20, 'Regulatory assets and regulatory liabilities'	January 1, 2029

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

4. Summary of Material Accounting Policies

The principal accounting policies applied in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

(2) Basis of preparation

A. Except for the defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation, the consolidated financial statements have been prepared under the historical cost convention.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

(a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.

(b) Inter-company transactions, balances and unrealised gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

(c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

(d) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity.

(e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial

recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognised in profit or loss. All amounts previously recognised in other comprehensive income in relation to the subsidiary are reclassified to profit or loss on the same basis as would be required if the related assets or liabilities were disposed of. That is, when the Group loses control of a subsidiary, all gains or losses previously recognised in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss, if such gains or losses would be reclassified to profit or loss when the related assets or liabilities are disposed of.

B. Subsidiaries included in the consolidated financial statements:

Investor	Name of Subsidiary	Main businesses activities	Ownership (%)		
			June 30, 2026	December 31, 2025	June 30, 2025
The Company	Speedy Investment Limited	Investment holding	100.00%	100.00%	100.00%
The Company	Jih Li Technology Co., Ltd	Lead frame manufacture and sales service	100.00%	100.00%	100.00%
The Company	Jih-Linchpin Limited	Investment holding	100.00%	100.00%	100.00%
The Company	SH Precision Co., Ltd	Lead frame manufacture and sales service	100.00%	100.00%	100.00%
The Company	Malaysian SH Precision Sdn. Bhd.	Lead frame manufacture and sales service	100.00%	100.00%	100.00%
Speedy Investment Limited	Jinan Jihlong Technology Co., Ltd.	Lead frame manufacture and sales service	100.00%	100.00%	100.00%
Jih-Linchpin Limited	Suzhou SH Precision Co., Ltd.	Lead frame manufacture and sales service	100.00%	100.00%	100.00%

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4) Foreign currency translation

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The consolidated financial statements are presented in New Taiwan Dollars, which is the Company's functional and the Group's presentation currency.

A. Foreign currency transactions and balances

(a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in profit or loss in the period in which they arise.

(b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognised in profit or loss.

(c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.

(d) All foreign exchange gains and losses are presented in the statement of comprehensive income within 'other gains and losses'.

B. Translation of foreign operations

(a) The operating results and financial position of all the group entities, associates and joint arrangements that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;

ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and

iii. All resulting exchange differences are recognised in other comprehensive income.

(b) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. In addition, even when the Group retains partial interest in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in the foreign operation.

(c) Goodwill and fair value adjustments arising on the acquisition of a foreign entity are treated as assets and liabilities of the foreign entity and translated at the closing exchange rates at the balance sheet date.

(5) Classification of current and non-current items

A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:

(a) Assets that are expected to be realised, or are intended to be sold or consumed in the normal operating cycle;

(b) Assets that are held primarily for the purpose of trading;

(c) Assets that are expected to be realised within twelve months after the reporting period;

(d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to settle liabilities for at least twelve months after the reporting period.

B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:

(a) Liabilities that are expected to be settled in the normal operating cycle;
(b) Liabilities that are held primarily for the purpose of trading;
(c) Liabilities that are due to be settled within twelve months after the reporting period;
(d) It does not have the right at the end of the reporting period to defer settlement of the liability at least twelve months after the reporting period.

(6) Cash equivalents

Cash equivalents refer to short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Time deposits that meet the definition above and are held for the purpose of meeting short-term cash commitments in operations are classified as cash equivalents.

(7) Financial assets at amortised cost

A. Financial assets at amortised cost are those that meet all of the following criteria:
(a) The objective of the Group's business model is achieved by collecting contractual cash flows.
(b) The assets' contractual cash flows represent solely payments of principal and interest.

B. On a regular way purchase or sale basis, financial assets at amortised cost are recognised and derecognised using trade date accounting

C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognised in profit or loss when the asset is derecognised or impaired.

(8) Accounts and notes receivable

A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or rendered services.

B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(9) Impairment of financial assets

For financial assets at amortised cost, at each reporting date, the Group recognises the impairment provision for 12 months expected credit losses if there has not been a significant increase in credit risk since initial recognition or recognises the impairment provision for the lifetime expected credit losses (ECLs) if such credit risk has increased since initial recognition after taking into consideration all reasonable and verifiable information that includes forecasts. On the other hand, for accounts receivable or contract assets that do not contain a significant financing component, the Group recognises the impairment provision for lifetime ECLs.

(10) Derecognition of financial assets

The Group derecognises a financial asset when the contractual rights to receive the cash flows from the financial asset expire.

(11) Leasing arrangements (lessor)－lease receivables/ operating leases

Lease income from an operating lease (net of any incentives given to the lessee) is recognised in profit or loss on a straight-line basis over the lease term.

(12) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct labour, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

(13) Property, plant and equipment

A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalised.

B. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.

C. Land is not depreciated. Other property, plant and equipment apply cost model and are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item must be depreciated separately.

D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change. The estimated useful lives of property, plant and equipment are as follows:

Buildings and structures	5 ~ 50 years
Machinery and equipment	3 ~ 16 years
Tooling equipment	2 ~ 10 years
Office equipment	3 ~ 10 years
Transportation equipment	2 ~ 6 years
Leasehold improvements	5 ~ 11 years
Other equipment	3 ~ 10 years

(14) Leasing arrangements (lessee)－right-of-use assets/ lease liabilities

A. Leases are recognised as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognised as an expense on a straight-line basis over the lease term.

B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are fixed payments, less any lease incentives receivable.

The Group subsequently measures the lease liability at amortised cost using the interest method and recognises interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognised as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

C. At the commencement date, the right-of-use asset is stated at cost, which is the amount of the initial measurement of the lease liability.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognised as an adjustment to the right-of-use asset.

D. For lease modifications that decrease the scope of the lease, the lessee shall decrease the carrying amount of the right-of-use asset and remeasure the lease liability to reflect the partial or full termination of the lease, and recognise the difference in profit or loss. For all other lease modifications, the lessee shall remeasure the lease liability and adjust the right-of-use asset, correspondingly.

(15) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Investment property is depreciated using the straight-line method to allocate its cost over its estimated useful lives as follows:

Building 40 years

Right-of-use asset 40 years

(16) Intangible assets

Computer software is stated at cost and amortised on a straight-line basis over its estimated useful life of 3 years.

(17) Impairment of non-financial assets

The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. When the circumstances or reasons for recognising impairment loss for an asset in prior years no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortised historical cost would have been if the impairment had not been recognised.

(18) Borrowings

Borrowings comprise long-term and short-term bank borrowings. Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost; any difference between the proceeds and the redemption value is recognised in profit or loss over the period of the borrowings using the effective interest method.

(19) Accounts payable

A. Accounts payable are liabilities for purchases of raw materials, goods or services.

B. The short-term accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(20) Derecognition of financial liabilities

A financial liability is derecognised when the obligation specified in the contract is either discharged or cancelled or expires.

(21) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognised as expense in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the contributions are recognised as pension expense when they are due on an accrual basis. Prepaid contributions are recognised as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plans

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

ii. Remeasurements arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.

iii. Past service costs are recognised immediately in profit or loss.

iv. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

C. Employees' compensation and directors' and supervisors' remuneration

Employees' compensation and directors' and supervisors' remuneration are recognised as expense and liability, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates.

(22) Income taxes

A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.

B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

C. Deferred tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred tax is provided on temporary differences arising on investments in subsidiaries, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

D. Deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised. At each balance sheet date, unrecognised and recognised deferred tax assets are reassessed.

E. Current income tax assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realise the asset and settle the liability simultaneously.

F. A deferred tax asset shall be recognised for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilised.

G. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

(23) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or stock options are shown in equity as a deduction, net of tax, from the proceeds.

(24) Dividends

Cash dividends are recorded as liabilities in the Company's financial statements in the period in which they are resolved by the Company's Board of Directors. Stock dividends are recorded as stock dividends to be distributed in the period in which they are resolved by the shareholders and are reclassified to ordinary shares on the effective date of new shares issuance.

(25) Revenue recognition

A. The Group manufactures and sells lead frames and tools. Sales are recognised when control of the products has transferred, being when the products are delivered to the customer based on the terms agreed, the customer has discretion over the use of the products, and there is no unfulfilled obligation of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.

B. Revenue from these sales is recognised based on the price specified in the contract, net of the estimated volume discounts. Accumulated experience is used to estimate and provide for the volume discount, and revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur.

C. The sales usually are made with a credit term of 30 to 180 days. As the time interval between the transfer of committed goods or service and the payment of customer does not exceed one year, the Group does not adjust the transaction price to reflect the time value of money.

D. A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

(26) Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Group's chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments.

5. Critical Accounting Judgements, Estimates and Key Sources of Assumption Uncertainty

The preparation of these consolidated financial statements requires management to make critical judgements in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. Such assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year; and the related information is addressed below:

(1) Critical judgements in applying the Group's accounting policies

None.

(2) Critical accounting estimates and assumptions

Evaluation of inventories

As inventories are stated at the lower of cost and net realisable value, the Group must determine the net realisable value of inventories on balance sheet date using judgements and estimates. Due to the rapid technology innovation, the Group evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date, and writes down the cost of inventories to the net realisable value. Such an evaluation of inventories is principally based on factors such as product market conditions and historical sales experience. Therefore, there might be material changes to the evaluation.

As of June 30, 2026, the carrying amount of inventories was $ 1,455, 357.

6. Details of Significant Accounts

(1) Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand and revolving funds	$ 1,102	$ 1,069	$ 1,191
Checking accounts and demand deposits	820,931	722,548	529,337
Time deposits	538,147	654,148	612,829
	$ 1,360,180	$ 1,377,765	$ 1,143,357

A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. The Group has no cash and cash equivalents pledged to others.

(2) Notes and accounts receivable

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivables	$ 71,642	$ 58,646	$ 68,644
Accounts receivable	$ 1,110,730	$ 944,324	$ 919,658
Less: Allowance for uncollectible accounts	(4)	(11)	(9)
	$ 1,110,726	$ 944,313	$ 919,649
Accounts receivable – related parties	$ 4,820	$ 192	$ 646

A. The ageing analysis of notes and accounts receivable that were past due but not impaired is as follows:

	June 30, 2026		December 31, 2025		June 30, 2025	
	Notes receivable	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable	Accounts receivable
Not past due	$ 71,642	$ 1,080,666	$ 58,646	$ 896,030	$ 68,644	$ 886,538
Up to 30 days	—	34,180	—	46,185	—	31,299
31 to 60 days	—	704	—	2,301	—	2,467
61 to 90 days	—	—	—	—	—	—
91 to 120 days	—	—	—	—	—	—
Over 121 days	—	—	—	—	—	—
	$ 71,642	$ 1,115,550	$ 58,646	$ 944,516	$ 68,644	$ 920,304

The above ageing analysis was based on past due date.

B. As of June 30, 2026, December 31, 2025 and June 30, 2025, notes and accounts receivable were all from contracts with customers. And as of January 1, 2025, the balance of receivables from contracts with customers amounted to $1,052,733.

C. The Group has no notes and accounts receivable pledged to others.

D. As at June 30, 2026, December 31, 2025 and June 30, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's notes receivable was $71,642, $58,646 and $68,644, respectively; the maximum exposure to credit risk in respect of the amount that best represents the Group's accounts receivable was $1,115,546, $944,505 and $920,295, respectively.

E. Information relating to credit risk of accounts receivable and notes receivable is provided in Note12(2).

(3) Inventories

	June 30, 2026		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 656,287	($ 8,502)	$ 647,785
Supplies	65,733	–	65,733
Work in progress	277,714	(4,389)	273,325
Finished goods	480,496	(11,982)	468,514
	$ 1,480,230	($ 24,873)	$ 1,455,357

	December 31, 2025		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 524,057	($ 7,422)	$ 516,635
Supplies	54,412	–	54,412
Work in progress	203,435	(4,307)	199,128
Finished goods	463,359	(8,925)	454,434
	$ 1,245,263	($ 20,654)	$ 1,224,609

	June 30, 2025		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 524,319	($ 28,609)	$ 495,710
Supplies	49,612	–	49,612
Work in progress	247,784	(5,487)	242,297
Finished goods	431,463	(8,321)	423,142
	$ 1,253,178	($ 42,417)	$ 1,210,761

The cost of inventories recognised as expense for the period:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Cost of goods sold	$ 1,335,353	$ 1,172,687
Loss on (Gain on reversal of) decline in market value	2,725	(275)
	$ 1,338,078	$ 1,172,412

	Six months ended June 30, 2026	Six months ended June 30, 2025
Cost of goods sold	$ 2,437,931	$ 2,337,966
Loss on (Gain on reversal of) decline in market value	3,944	(526)
	$ 2,441,875	$ 2,337,440

A. The Group's gain on reversal of inventory valuation losses was influenced by the fluctuation in the international copper price and the inventory clearance.

B. The Group has no inventories pledged to others.

(4) Property, plant and equipment

	2026									
	Land	Buildings and structures	Machinery and equipment	Tooling equipment	Office equipment	Transportation equipment	Leasehold improvements	Others equipment	Unfinished construction equipment under acceptance	Total
At January 1										
Cost	$ 44,781	$ 996,079	$ 1,281,781	$ 373,127	$ 47,651	$ 32,402	$ 10,055	$ 78,734	$ 38,587	$ 2,903,197
Accumulated depreciation and impairment	—	(360,499)	(854,901)	(278,475)	(34,693)	(29,593)	(9,578)	(55,254)	—	(1,622,993)
	$ 44,781	$ 635,580	$ 426,880	$ 94,652	$ 12,958	$ 2,809	$ 477	$ 23,480	$ 38,587	$ 1,280,204
Cost：										
At January 1	$ 44,781	$ 996,079	$ 1,281,781	$ 373,127	$ 47,651	$ 32,402	$ 10,055	$ 78,734	$ 38,587	$ 2,903,197
Additions	2 076	5,576	8,067	4,558	753	—	—	751	15,463	37,244
Disposals	—	(3,547)	(4,691)	(10,529)	—	—	—	(82)	—	(18,849)
Transfers	—	944	10,266	7,206	42	—	—	210	(12,734)	5,934
Exchange differences	(754)	15,383	31,959	9,901	857	317	—	2,375	(14)	60,024
At June 30	$ 46,103	$ 1,014,435	$ 1,327,382	$ 384,263	$ 49,303	$ 32,719	$ 10,055	$ 81,988	$ 41,302	$ 2,987,550
Accumulated Depreciation and impairment：										
At January 1	—	($ 360,499)	($ 854,901)	($ 278,475)	($ 34,693)	($ 29,593)	($ 9,578)	($ 55,254)	$ —	($ 1,622,993)
Depreciation expense	—	(19,692)	(39,268)	(16,775)	(1,710)	(718)	(113)	(3,584)	—	(81,860)
Disposals	—	3,547	2,552	10,528	—	—	—	67	—	16,694
Transfers	—	—	(51)	1,292	—	—	—	—	—	1,241
Exchange differences	—	(9,284)	(23,304)	(7,542)	(631)	(250)	1	(1,740)	—	(42,750)
At June 30	—	($ 385,928)	($ 914,972)	($ 290,972)	($ 37,034)	($ 30,561)	($ 9,690)	($ 60,511)	$ —	($ 1,729,668)
At June 30										
Cost	$ 46,103	$ 1,014,435	$ 1,327,382	$ 384,263	$ 49,303	$ 32,719	$ 10,055	$ 81,988	$ 41,302	$ 2,987,550
Accumulated depreciation and impairment	—	(385,928)	(914,972)	(290,972)	(37,034)	(30,561)	(9,690)	(60,511)	—	(1,729,668)
	$ 46,103	$ 628,507	$ 412,410	$ 93,291	$ 12,269	$ 2,158	$ 365	$ 21,477	$ 41,302	$ 1,257,882

	2025									
	Land	Buildings and structures	Machinery and equipment	Tooling equipment	Office equipment	Transportation equipment	Leasehold improvements	Others equipment	Unfinished construction equipment under acceptance	Total
At January 1										
Cost	$ 38,483	$ 999,043	$ 1,280,428	$ 358,105	$ 45,873	$ 32,261	$ 9,987	$ 68,713	$ 30,294	$ 2,863,187
Accumulated depreciation and impairment	—	(325,533)	(872,902)	(256,661)	(30,492)	(27,965)	(9,054)	(48,536)	—	(1,571,143)
	$ 38,483	$ 673,510	$ 407,526	$ 101,444	$ 15,381	$ 4,296	$ 933	$ 20,177	$ 30,294	$ 1,292,044
Cost：										
At January 1	$ 38,483	$ 999,043	$ 1,280,428	$ 358,105	$ 45,873	$ 32,261	$ 9,987	$ 68,713	$ 30,294	$ 2,863,187
Additions	—	3,282	9,003	3,257	166	83	171	2,332	26,071	44,365
Disposals	—	(4,429)	(68,530)	(1,065)	(50)	(248)	(103)	(111)	—	(74,536)
Transfers	—	251	17,280	2,771	166	—	—	2,028	(12,353)	10,143
Exchange differences	(846)	(43,339)	(84,848)	(36,727)	(2,187)	(844)	—	(4,384)	(1,727)	(174,902)
At June 30	$ 37,637	$ 954,808	$ 1,153,333	$ 326,341	$ 43,968	$ 31,252	$ 10,055	$ 68,578	$ 42,285	$ 2,668,257
Accumulated Depreciation and impairment：										
At January 1	—	($ 325,533)	($ 872,902)	($ 256,661)	($ 30,492)	($ 27,965)	($ 9,054)	($ 48,536)	$ —	($ 1,571,143)
Depreciation expense	—	(22,125)	(39,737)	(15,974)	(1,929)	(840)	(502)	(3,253)	—	(84,360)
Disposals	—	4,331	62,069	483	45	217	103	100	—	67,348
Transfers	—	—	(72)	751	—	—	—	—	—	679
Exchange differences	—	27,370	64,746	30,785	1,586	701	—	3,213	—	128,401
At June 30	—	($ 315,957)	($ 785,896)	($ 240,616)	($ 30,790)	($ 27,887)	($ 9,453)	($ 48,476)	$ —	($ 1,459,075)
At June 30										
Cost	$ 37,637	$ 954,808	$ 1,153,333	$ 326,341	$ 43,968	$ 31,252	$ 10,055	$ 68,578	$ 42,285	$ 2,668,257
Accumulated depreciation and impairment	—	(315,957)	(785,896)	(240,616)	(30,790)	(27,887)	(9,453)	(48,476)	—	(1,459,075)
	$ 37,637	$ 638,851	$ 367,437	$ 85,725	$ 13,178	$ 3,365	$ 602	$ 20,102	$ 42,285	$ 1,209,182

A. For the six months ended June 30, 2026 and 2025, there were no borrowing costs capitalized as part of property, plant and equipment.

B. The significant components of buildings include main plants and renovation and decoration construction, which are depreciated over 25~50 years and 5~8 years, respectively.

C. The Group has no property, plant and equipment pledged to others.

D. All property, plant and equipment of the Group are owner-occupied.

(5) Leasing arrangements－lessee

A. The Group leases various assets including land, buildings and structures and leasehold improvements. Rental contracts are typically made for periods of 3 to 50 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months or less comprise warehouse and employee dormitory leases. Low-value assets comprise multifunction printers.

C. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
	Carrying amount	Carrying amount	Carrying amount
Land	$ 58,711	$ 59,367	$ 59,143
Leasehold improvements	2,070	2,017	1,866
Buildings and structures	14,649	17,044	19,558
	$ 75,430	$ 78,428	$ 80,567

	Three months ended June 30, 2026	Three months ended June 30, 2025
Land	$ 613	$ 601
Leasehold improvements	17	16
Buildings and structures	1,197	1,139
	$ 1,827	$ 1,756

	Six months ended June 30, 2026	Six months ended June 30, 2025
Land	$ 1,223	$ 1,209
Leasehold improvements	34	33
Buildings and structures	2,395	2,278
	$ 3,652	$ 3,520

D. For the three months and six months ended June 30, 2026 and 2025, the additions to right-of-use assets were $0, $0, $0 and $21,835, respectively.

E. The information on profit and loss accounts relating to lease contracts is as follows:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 358	$ 390
Expense on short-term lease contracts	3,430	3,305
Expense on leases of low-value assets	23	23

	Six months ended June 30, 2026	Six months ended June 30, 2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 723	$ 787
Expense on short-term lease contracts	6,795	6,852
Expense on leases of low-value assets	46	46

F. For the six months ended June 30, 2026 and 2025, the Group's total cash outflow for leases were $11,202 and $11,258, respectively.

G. Extension and termination options

Some leasing contracts for property of the Group include the extension options. When determining the lease term, it shall be the non-cancellable period in which the Group has the right to use the underlying assets, together with periods covered by the extension options which the Group is reasonably certain to exercise and periods covered by the termination options which the Group is reasonably certain not to exercise. Exercising these options can maximize the operational flexibility in managing contracts. The extension options can only be exercised by the Group. The Group will reassess the lease periods when a significant event or a significant change in circumstances occurs (that is within the control of the lessee and affects whether the Group is reasonably certain to exercise an option not previously included in its determination of the lease term, or not to exercise an option previously included in its determination of the lease term) after the commencement date.

(6) Leasing arrangements – lessor

A. The Group leases various assets including buildings and right-of-use assets, with lease terms of 10 years.

B. For the three months and six months ended June 30, 2026 and 2025, the Group recognised rent income in the amounts of $8,228, $8,228, $16,457 and $16,457, respectively, based on the operating lease agreement, which does not include variable lease payments.

C. The maturity analysis of the lease payments under the operating lease is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Not later than one year	$ 32,915	$ 32,915	$ 32,915
Later than one year and not later than two years	33,788	33,040	32,915
Later than two year and not later than three years	35,338	34,544	33,788
Later than three year and not later than four years	36,000	36,000	35,338
Later than four year and not later than five years	36,000	36,000	36,000
Later than five years	91,320	109,320	127,320
	$ 265,361	$ 281,819	$ 298,276

(7) Investment property

	2026		
	Buildings	Right-of-use assets	Total
At January 1			
Cost	$ 212,391	$ 38,925	$ 251,316
Accumulated Depreciation	(37,167)	(7,523)	(44,690)
	$ 175,224	$ 31,402	$ 206,626
Cost			
At January 1 and June 30	$ 212,391	$ 38,925	$ 251,316
Accumulated Depreciation			
At January 1	($ 37,167)	($ 7,523)	($ 44,690)
Depreciation expense	(2,656)	(475)	(3,131)
At June 30	($ 39,823)	($ 7,998)	($ 47,821)
At June 30			
Cost	$ 212,391	$ 38,925	$ 251,316
Accumulated Depreciation	(39,823)	(7,998)	(47,821)
	$ 172,568	$ 30,927	$ 203,495

	2025		
	Buildings	Right-of-use assets	Total
At January 1			
Cost	$ 212,391	$ 38,925	$ 251,316
Accumulated Depreciation	(31,858)	(6,572)	(38,430)
	$ 180,533	$ 32,353	$ 212,886
Cost			
At January 1 and June 30	$ 212,391	$ 38,925	$ 251,316
Accumulated Depreciation			
At January 1	($ 31,858)	($ 6,572)	($ 38,430)
Depreciation expense	(2,655)	(475)	(3,130)
At June 30	($ 34,513)	($ 7,047)	($ 41,560)
At June 30			
Cost	$ 212,391	$ 38,925	$ 251,316
Accumulated Depreciation	(34,513)	(7,047)	(41,560)
	$ 177,878	$ 31,878	$ 209,756

A. Rental income from investment property and direct operating expenses arising from investment property are shown below:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Rental income from investment property	$ 8,228	$ 8,228
Direct operating expenses arising from the investment property that generated rental income during the period	$ 1,795	$ 1,782

	Six months ended June 30, 2026	Six months ended June 30, 2025
Rental income from investment property	$ 16,457	$ 16,457
Direct operating expenses arising from the investment property that generated rental income during the period	$ 3,611	$ 3,568

B. The fair value of the investment property held by the Group as at June 30, 2026, December 31, 2025 and June 30, 2025 all amounted to $244,476, which was based on the recent actual trading prices in the neighbouring areas in the actual trading price search system of real estate from the Ministry of Interior and was categorised within Level 3 in the fair value hierarchy.

C. For the six months ended June 30, 2026 and 2025, there were no borrowing costs capitalized as part of investment property.

D. The Group has no investment property pledged to others.

(8) Intangible assets

	2026	2025
	Software	Software
At January		
Cost	$ 17,011	$ 17,945
Accumulated amortization	(15,900)	(16,394)
	$ 1,111	$ 1,551
Cost		
At January 1	$ 17,011	$ 17,945
Addition-acquired separately	1,019	222
Disposals	(1,147)	(1,160)
Transfer	143	—
Exchange differences	(122)	(623)
At June 30	$ 16,904	$ 16,384
Accumulated amortization		
At January 1	($ 15,900)	($ 16,394)
Amortization expense	(864)	(640)
Disposals	1,147	1,160
Exchange differences	118	587
At June 30	($ 15,499)	($ 15,287)
At June 30		
Cost	$ 16,904	$ 16,384
Accumulated amortization	(15,499)	(15,287)
	$ 1,405	$ 1,097

A. Details of amortisation on intangible assets are as follows:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Operating costs	$ 7	$ 14
Selling expenses	648	288
	$ 655	$ 302

	Six months ended June 30, 2026	Six months ended June 30, 2025
Operating costs	$ 30	$ 64
Selling expenses	834	576
	$ 864	$ 640

B. For the six months ended June 30, 2026 and 2025, there were no borrowing costs capitalized as part of intangible assets.

C. The Group has no intangible assets pledged to others.

(9) Short-term borrowings

Type of borrowings	June 30, 2026	Interest rate range	Collateral
Bank borrowings			
Unsecured borrowings	$ 360,000	1.85%~2.02%	None
Type of borrowings	**December 31, 2025**	**Interest rate range**	**Collateral**
Bank borrowings			
Unsecured borrowings	$ 370,080	1.61%~1.97909%	None
Type of borrowings	**June 30, 2025**	**Interest rate range**	**Collateral**
Bank borrowings			
Unsecured borrowings	$ 260,680	1.57%~1.95%	None

Please refer to Note 6(20) for the interest expense recognised in profit or loss for the three months and six months ended June 30, 2026 and 2025.

(10) Other payables

	June 30, 2026	December 31, 2025	June 30, 2025
Payable for salaries or bonuses	$ 43,441	$ 45,039	$ 41,564
Payable for employees' compensation and directors' remuneration	15,150	6,800	12,396
Payable for cash dividend and cash dividend from capital surplus	153,062	—	204,082
Others	94,581	67,302	63,986
	$ 306,234	$ 119,141	$ 322,028

(11) Long-term borrowings

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	June 30, 2026
Unsecured Mid-to Long -Term Loan from Taiwan Cooperative Bank	The loan amount is $200,000 thousand and the loan period is from June 29, 2026 to June 29, 2029. The principal is payable quarterly in the amount of $ 16,667 thousand in 12 installments starting from September 29, 2026. The interest is calculated on a monthly basis.	2.1650%	None	$ 200,000
Unsecured Mid-to Long -Term Loan from E. Sun Bank	The loan amount is $200,000 thousand. Effective from June 11, 2026 to June 16, 2029. The interest is calculated on a monthly basis and the principal at maturity. The first installment of credit line reduction is 24 months after the first drawdown date, and after that, the credit line will be reduced quarterly in 5 installments. From the first installment to the fourth installment, the credit line is reduced by 10% in each installment. In the fifth installment, the credit line is reduced by 60%. The remaining unpaid amount which exceeds the decreased credit line shall be repaid immediately.	1.9700%	None	200,000
Unsecured Mid-to Long -Term Loan from First commercial Bank	The loan amount is $200,000 thousand and the loan period is from June 30, 2026 to April 30, 2029. The interest is calculated on a monthly basis and the principal is repayable at maturity.	1.9500%	None	200,000
Unsecured Mid-to Long -Term Loan from SinoPac Bank	The loan amount is $50,000 thousand and the loan period is from June 30, 2026 to June 30, 2028. The interest is calculated on a monthly basis and the principal is repayable at maturity.	2.0050%	None	50,000
Unsecured Mid-to Long -Term Loan from Mizuho Bank	The loan amount is $50,000 thousand and the loan period is from March 20, 2026 to June 10, 2028. The interest is calculated on a monthly basis and the principal is repayable at maturity.	2.0500%	None	50,000
Unsecured Mid-to Long -Term Loan from Mizuho Bank	The loan amount is $100,000 thousand and the loan period is from March 4, 2026 to June 10, 2028. The interest is calculated on a monthly basis and the principal is repayable at maturity.	2.0100%	None	100,000

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	June 30, 2026
Unsecured Mid-to Long -Term Loan from Bank of Taiwan	The loan amount is $150,000 thousand. The principal is payable quarterly in the amount of $7,500 thousand in 20 installments starting from November 4, 2023 and the interest is calculated on a monthly basis. As of June 30, 2026, the principal from the first installment to the eleventh installment, which amounted to $7,500 thousand for each installment, had been repaid.	2.1650%	None	$ 67,500
Unsecured Mid-to Long -Term Loan from Taishin Bank	The loan amount is $300,000 thousand and the loan period is from June 29, 2026 to June 29, 2029. The interest is calculated on a monthly basis and the principal is repayable at maturity.	2.2200%	None	300,000
Unsecured Mid-to Long -Term Loan from Mega Bank	The loan amount is $100,000 thousand and the loan period is from May 25, 2026 to May 25, 2031. The principal is payable quarterly in the amount of $6,250 thousand in 16 installments starting from August 25, 2027. The interest is calculated on a monthly basis.	2.0000%	None	100,000
Unsecured Mid-to Long -Term Loan from E. Sun Bank－Operation Revolving (Note)	The loan amount is $100,000 thousand. The principal is repayable monthly in the amount of $2,083 thousand in 48 installments starting from August 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2026, the principal from the first installment to the 47th installment, which amounted to $2,083 thousand for each installment, had been repaid.	1.8750%	None	2,083
Unsecured Mid-to Long -Term Loan from Chang Hwa Bank－Operation Revolving (Note)	The loan amount is $50,000 thousand. The principal is repayable monthly in the amount of $1,064 thousand in 47 installments starting from October 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2026, the principal from the first installment to the 45th installment, which amounted to $1,064 thousand for each installment, had been repaid.	1.8750%	None	2,128

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	June 30, 2026
Unsecured Mid-to Long -Term Loan from Bank of Taiwan－Operation Revolving (Note)	The loan amount is $60,000 thousand. The principal is repayable monthly in the amount of $1,250 thousand in 48 installments starting from November 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2026, the principal from the first installment to the 44th installment, which amounted to $1,250 thousand for each installment, had been repaid.	1.8750%	None	$ 5,000
Unsecured Mid-to Long -Term Loan from First Commercial Bank－Operation Revolving (Note)	The loan amount is $48,775 thousand. The principal is repayable monthly in the amount of $1,016 thousand in 48 installments starting from December 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2026, the principal from the first installment to the 43th installment, which amounted to $1,016 thousand for each installment, had been repaid.	1.8750%	None	5,081
Unsecured Mid-to Long -Term Loan from E. Sun Bank－Machinery (Note)	The loan amount is $66,200 thousand. The principal is repayable monthly in the amount of $1,379 thousand in 48 installments starting from August 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2026, the principal from the first installment to the 47th installment, which amounted to $1,379 thousand for each installment, had been repaid.	1.8750%	None	1,379
Unsecured Mid-to Long -Term Loan from Chang Hwa Bank－Machinery (Note)	The loan amount is $2,610 thousand. The principal is repayable monthly in the amount of $31 thousand in 83 installments starting from December 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2026, the principal from the first installment to the 43th installment, which amounted to $31 thousand for each installment, had been repaid.	1.8750%	None	1,258
Unsecured Mid-to Long -Term Loan from Bank of Taiwan－Machinery (Note)	The loan amount is $36,480 thousand. The principal is repayable monthly in the amount of $760 thousand in 48 installments starting from November 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2026, the principal from the first installment to the 44th installment, which amounted to $760 thousand for each installment, had been repaid.	1.8750%	None	3,040

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	June 30, 2026
				1,287,469
Less: Current portion				(115,755)
				$ 1,171,714

Note: The Company applied for the "Action Plan for Overseas Taiwanese Businesses to Return to Invest in Taiwan". The financing is restricted to the use of plant facilities, purchase of machinery and equipment or working capital. The range of the interest rates and maturity are as follows:

	June 30, 2026	June 30, 2025
Item	Operation Revolving	Machinery
Interest rate ranges	1.8750%	1.8750%
Due date	July 15, 2026～ November 15, 2026	July 15, 2026～ October 15, 2029

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	December 31, 2025
Unsecured Mid-to Long -Term Loan from E. Sun Bank	The loan amount is $300,000 thousand and the loan period is from December 11, 2025 to September 11, 2027. The interest is calculated on a monthly basis and the principal is repayable at maturity. The first installment of credit line reduction is 24 months after the first drawdown date, and after that, the credit line will be reduced quarterly in 5 installments. From the first installment to the fourth installment, the credit line is reduced by 10% in each installment. In the fifth installment, the credit line is reduced by 60%. The remaining unpaid amount which exceeds the decreased credit line shall be repaid immediately.	1.9700%	None	$ 300,000
Unsecured Mid-to Long -Term Loan from First commercial Bank	The loan amount is $200,000 thousand and the loan period is from October 14, 2025 to April 25, 2028. The interest is calculated on a monthly basis and the principal is repayable at maturity.	1.9500%	None	200,000
Unsecured Mid-to Long -Term Loan from SinoPac Bank	The loan amount is $50,000 thousand and the loan period is from December 31, 2025 to June 30, 2027. The interest is calculated on a monthly basis and the principal is repayable at maturity.	2.0050%	None	50,000

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	December 31, 2025
Unsecured Mid-to Long -Term Loan from Mizuho Bank	The loan amount is $100,000 thousand and the loan period is from September 04, 2025 to June 10, 2027. The interest is calculated on a monthly basis and the principal is repayable at maturity.	1.9500%	None	$ 100,000
Unsecured Mid-to Long -Term Loan from Mizuho Bank	The loan amount is $100,000 thousand and the loan period is from September 22, 2025 to June 10, 2027. The interest is calculated on a monthly basis and the principal is repayable at maturity.	1.9500%	None	100,000
Unsecured Mid-to Long -Term Loan from Bank of Taiwan	The loan amount is $150,000 thousand. The principal is payable quarterly in the amount of $7,500 thousand in 20 installments starting from November 4, 2023 and the interest is calculated on a monthly basis. As of December 31, 2025, the principal from the first installment to the 9th installment, which amounted to $7,500 thousand for each installment, had been repaid.	2.1650%	None	82,500
Unsecured Mid-to Long -Term Loan from Taishin Bank	The loan amount is $100,000 thousand and the loan period is from December 17, 2025 to July 17, 2027. The interest is calculated on a monthly basis and the principal is repayable at maturity. The first installment of the credit line reduction is 12 months after the first drawdown date, and after that, the credit line will be reduced semi-annually in 4 installments. From the first installment to the third installment, the credit line is reduced by $150 million in each installment. In the fourth installment, the credit line is reduced by $100 million.	2.2200%	None	100,000
Unsecured Mid-to Long -Term Loan from Taishin Bank	The loan amount is $300,000 thousand and the loan period is from November 4, 2025 to July 17, 2027. The interest is calculated on a monthly basis and the principal is repayable at maturity. The first installment of the credit line reduction is 12 months after the first drawdown date, and after that, the credit line will be reduced semi-annually in 4 installments. From the first installment to the third installment, the credit line is reduced by $150 million in each installment. In the fourth installment, the credit line is reduced by $100 million.	2.2300%	None	300,000

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	December 31, 2025
Unsecured Mid-to Long -Term Loan from E. Sun Bank－Operation Revolving (Note)	The loan amount is $100,000 thousand. The principal is repayable monthly in the amount of $2,083 thousand in 48 installments starting from August 15, 2022 and the interest is calculated on a monthly basis. As of December 31, 2025, the principal from the first installment to the 41th installment, which amounted to $2,083 thousand for each installment, had been repaid.	1.8750%	None	$ 14,583
Unsecured Mid-to Long -Term Loan from Chang Hwa Bank－Operation Revolving (Note)	The loan amount is $50,000 thousand. The principal is repayable monthly in the amount of $1,064 thousand in 47 installments starting from October 15, 2022 and the interest is calculated on a monthly basis. As of December 31, 2025, the principal from the first installment to the 39th installment, which amounted to $1,064 thousand for each installment, had been repaid.	1.8750%	None	8,511
Unsecured Mid-to Long -Term Loan from Bank of Taiwan－Operation Revolving (Note)	The loan amount is $60,000 thousand. The principal is repayable monthly in the amount of $1,250 thousand in 48 installments starting from November 15, 2022 and the interest is calculated on a monthly basis. As of December 31, 2025, the principal from the first installment to the 38th installment, which amounted to $1,250 thousand for each installment, had been repaid.	1.8750%	None	12,500
Unsecured Mid-to Long -Term Loan from First Commercial Bank－Operation Revolving (Note)	The loan amount is $48,775 thousand. The principal is repayable monthly in the amount of $1,016 thousand in 48 installments starting from December 15, 2022 and the interest is calculated on a monthly basis. As of December 31, 2025, the principal from the first installment to the 37th installment, which amounted to $1,016 thousand for each installment, had been repaid.	1.8750%	None	11,178

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	December 31, 2025
Unsecured Mid-to Long -Term Loan from E. Sun Bank－Machinery (Note)	The loan amount is $66,200 thousand. The principal is repayable monthly in the amount of $1,379 thousand in 48 installments starting from August 15, 2022 and the interest is calculated on a monthly basis. As of December 31, 2025, the principal from the first installment to the 41th installment, which amounted to $1,379 thousand for each installment, had been repaid.	1.8750%	None	$ 9,654
Unsecured Mid-to Long -Term Loan from Chang Hwa Bank －Machinery (Note)	The loan amount is $2,610 thousand. The principal is repayable monthly in the amount of $31 thousand in 83 installments starting from December 15, 2022 and the interest is calculated on a monthly basis. As of December 31, 2025, the principal from the first installment to the 37th installment, which amounted to $31 thousand for each installment, had been repaid.	1.8750%	None	1,446
Unsecured Mid-to Long -Term Loan from Bank of Taiwan－Machinery (Note)	The loan amount is $36,480 thousand. The principal is repayable monthly in the amount of $760 thousand in 48 installments starting from November 15, 2022 and the interest is calculated on a monthly basis. As of December 31, 2025, the principal from the first installment to the 38th installment, which amounted to $760 thousand for each installment, had been repaid.	1.8750%	None	7,600
				1,297,972
Less: Current portion				(304,403)
				$ 993,569

Note: The Company applied for the "Action Plan for Overseas Taiwanese Businesses to Return to Invest in Taiwan". The financing is restricted to the use of plant facilities, purchase of machinery and equipment or working capital. The range of the interest rates and maturity are as follows:

Item	December 31, 2025 Operation Revolving	December 31, 2025 Machinery
Interest rate ranges	1.8750%	1.8750%
Due date	July 15, 2026～November 15, 2026	July 15, 2026～October 15, 2029

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	June 30, 2025
Unsecured Mid-to Long -Term Loan from E. Sun Bank	The loan amount is $300,000 thousand. Effective from March 11, 2025 to September 11, 2027. The interest is calculated on a monthly basis and the principal at maturity. The first installment of credit line reduction is 24 months after the first drawdown date, and after that, the credit line will be reduced quarterly in 5 installments. From the first installment to the fourth installment, the credit line is reduced by 10% in each installment. In the fifth installment, the credit line is reduced by 60%. The remaining unpaid amount which exceeds the decreased credit line shall be repaid immediately.	1.9700%	None	$ 300,000
Unsecured Mid-to Long -Term Loan from SinoPac Bank	The loan amount is $50,000 thousand and the loan period is from June 30, 2025 to June 30, 2026. The interest is calculated on a monthly basis and the principal is repayable at maturity.	2.0050%	None	50,000
Unsecured Mid-to Long -Term Loan from Mizuho Bank	The loan amount is $100,000 thousand and the loan period is from April 22, 2025 to June 10, 2027. The interest is calculated on a monthly basis and the principal is repayable at maturity.	1.9800%	None	100,000
Unsecured Mid-to Long -Term Loan from Bank of Taiwan	The loan amount is $150,000 thousand. The principal is payable quarterly in the amount of $7,500 thousand in 20 installments starting from November 4, 2023 and the interest is calculated on a monthly basis. As of June 30, 2025, the principal from the first installment to the 7th installment, which amounted to $7,500 thousand for each installment, had been repaid.	2.0650%	None	97,500
Unsecured Mid-to Long -Term Loan from Taishin Bank	The loan amount is $200,000 thousand and the loan period is from April 17, 2025 to July 17, 2027. The interest is calculated on a monthly basis and the principal is repayable at maturity. The first installment of the credit line reduction is 12 months after the first drawdown date, and after that, the credit line will be reduced semi-annually in 4 installments. From the first installment to the third installment, the credit line is reduced by $150 million in each installment. In the fourth installment, the credit line is reduced by $100 million.	2.2800%	None	200,000

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	June 30, 2025
Syndication unsecured loan from Taishin Bank-A(Note 2)	The loan amount is $400,000 thousand and the loan period is from June 6, 2024 to September 20, 2025. The interest is calculated on a monthly basis and the principal is repayable at maturity.	2.5666%	None	$ 400,000
Unsecured Mid-to Long -Term Loan from E. Sun Bank－Operation Revolving (Note 1)	The loan amount is $100,000 thousand. The principal is repayable monthly in the amount of $2,083 thousand in 48 installments starting from August 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2025, the principal from the first installment to the 35th installment, which amounted to $2,083 thousand for each installment, had been repaid.	1.875%	None	27,083
Unsecured Mid-to Long -Term Loan from Chang Hwa Bank－Operation Revolving (Note 1)	The loan amount is $50,000 thousand. The principal is repayable monthly in the amount of $1,064 thousand in 47 installments starting from October 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2025, the principal from the first installment to the 33th installment, which amounted to $1,064 thousand for each installment, had been repaid.	1.875%	None	14,894
Unsecured Mid-to Long -Term Loan from Bank of Taiwan－Operation Revolving (Note 1)	The loan amount is $60,000 thousand. The principal is repayable monthly in the amount of $1,250 thousand in 48 installments starting from November 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2025, the principal from the first installment to the 32th installment, which amounted to $1,250 thousand for each installment, had been repaid.	1.875%	None	20,000
Unsecured Mid-to Long -Term Loan from First Commercial Bank－Operation Revolving (Note 1)	The loan amount is $48,775 thousand. The principal is repayable monthly in the amount of $1,016 thousand in 48 installments starting from December 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2025, the principal from the first installment to the 31th installment, which amounted to $1,016 thousand for each installment, had been repaid.	1.875%	None	17,275
Unsecured Mid-to Long -Term Loan from E. Sun Bank－Machinery (Note 1)	The loan amount is $66,200 thousand. The principal is repayable monthly in the amount of $1,379 thousand in 48 installments starting from August 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2025, the principal from the first installment to the 35th installment, which amounted to $1,379 thousand for each installment, had been repaid.	1.875%	None	17,929

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	June 30, 2025
Unsecured Mid-to Long -Term Loan from Chang Hwa Bank －Machinery (Note 1)	The loan amount is $2,610 thousand. The principal is repayable monthly in the amount of $31 thousand in 83 installments starting from December 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2025, the principal from the first installment to the 31th installment, which amounted to $31 thousand for each installment, had been repaid.	1.875%	None	$ 1,635
Unsecured Mid-to Long -Term Loan from Bank of Taiwan－ Machinery (Note 1)	The loan amount is $36,480 thousand. The principal is repayable monthly in the amount of $760 thousand in 48 installments starting from November 15, 2022 and the interest is calculated on a monthly basis. As of June 30, 2025, the principal from the first installment to the 29th installment, which amounted to $760 thousand for each installment, had been repaid.	1.875%	None	12,160
				1,258,476
Less: Current portion				(521,007)
				$ 737,469

Note 1: The Company applied for the "Action Plan for Overseas Taiwanese Businesses to Return to Invest in Taiwan". The financing is restricted to the use of plant facilities, purchase of machinery and equipment or working capital. The range of the interest rates and maturity are as follows:

	June 30, 2025	June 30, 2025
Item	Operation Revolving	Machinery
Interest rate ranges	1.875%	1.875%
Due date	July 15, 2026～ November 15, 2026	July 15, 2026～ October 15, 2029

Note 2: On August 17, 2020, the Company entered into a five-year syndicated loan agreement in the total amount of $2,200,000 with 11 financial institutions including Taishin International Bank Co., Ltd. (the management bank). The period started 5 years after the first drawdown date.

A. The important matters in the syndicated loan agreement were as follows:

Credit method in the loan agreement was as follows:

(a) Tranche A: The medium-term loan of $2,200,000, which was revolving.

(b) Tranche B: The guaranteed credit line of issuance of the commercial paper of $1,320,000, which was revolving.

The joint credit line of Tranche A and Tranche B amounted to $2,200,000 and the total amount drawdown should not exceed the total credit line.

B. The loan's first date of the credit line reduction is 30 months after the first drawdown date, semiannually installments, totaling 6 installments. The credit line of Tranche A, Tranche B and the total credit line as of the first date of the credit line reduction is served as the "Calculation basis for credit line reduction". For the first and second installments, the credit line of Tranche A, Tranche B and the total credit line is reduced respectively by 10% of the "Calculation basis for credit line reduction" in each installment. From the third installment to the fifth installment, the credit line of Tranche A, Tranche B and the total credit line is reduced respectively by 15% of the "Calculation basis for credit line reduction" in each installment. For the sixth installment, the credit line of Tranche A, Tranche B and the total credit line is reduced respectively by 35% of the "Calculation basis for credit line reduction" or is reduced respectively by all remaining credit line.

C. In the respect of financial ratios, the Company shall maintain the following financial covenants during the term of the agreement:

(a) Current ratio (current assets÷current liabilities*): At least 100%.

(b) Debt ratio (total liabilities÷tangible net equity): Less than 180%.

(c) Interest coverage ratio ((net profit before tax + interest expenses + depreciation expenses + amortisation expenses) / interest expenses): At least 400%.

(d) Tangible net equity (shareholders' equity less intangible assets): At least NT$1.6 billion.

The abovementioned financial covenants shall be based on the annual consolidated financial statements and the semi-annual consolidated financial statements which are audited and reviewed by independent accountants and shall be reviewed every half year. The Company self-checked the financial covenants based on the financial statements as of December 31, 2024 and June 30, 2025, and there was no concern of default. On September 20, 2025, the loan had been repaid at maturity.

Please refer to Note 6(20) for the interest expense recognised in profit or loss for the three months and six months ended June 30, 2026 and 2025.

(12) Pensions

A. (a) The Company and its domestic subsidiaries have a defined benefit pension plan in accordance with the Labor Standards Act, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Labor Standards Act. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company and its domestic subsidiaries contribute monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company and its domestic subsidiaries would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company and its domestic subsidiaries will make contributions for the deficit by next March.

(b) For the aforementioned pension plan, the Group recognised pension costs of $214, $129, $428 and $259 for the three months and six months ended June 30, 2026 and 2025, respectively.

(c) There were no expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2027.

B.(a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The pension costs under defined contribution pension plans of the Group for the three months and six months ended June 30, 2026 and 2025 were $1,982, $1,971, $4,014 and $3,956, respectively.

(b) Other foreign subsidiaries have a defined contribution plan. Monthly contributions to an independent fund administered by the local government in accordance with the pension regulations are based on certain percentage of employees' monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations. The pension costs under the defined contribution pension plans of the Group for the three months and six months ended June 30, 2026 and 2025 were $2,048, $1,575, $4,014 and $3,214, respectively.

(13) Share capital

As of June 30, 2026, the Company's authorised capital was $1,500,000, consisting of 150,000 thousand shares of ordinary stock (including 10,000 thousand shares reserved for employee stock options), and the paid-in capital was $1,020,409 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

The number of the Company's ordinary shares outstanding at the beginning and end of the period is both 102,041 thousand shares.

(14) Capital surplus

A. Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

B. On March 9, 2026 and March 12, 2025, the Company's Board of Directors were authorised by the Company's Articles of Incorporation to approve to distribute the cash dividends for the years ended December 31, 2025 and 2024 from capital surplus in the amount of $91,837 and $122,449, respectively. The distributed amount was NT$0.90 (in dollars) per share and NT$1.20 (in dollars), respectively.

(15) Retained earnings

A. Under the Company's Articles of Incorporation, the Company shall first pay the tax and reserve the amount of the accumulated loss when there is the profit before tax of the year, and the next withdrawal of 10％ shall be the statutory surplus reserve and the special surplus reserve allocated or reversed in accordance with the provisions of the competent authority. Except for discretionary reservations, the Board of Directors shall propose a proposal for the distribution of profit resolved in the shareholders' meeting to distribute the dividends of the shareholders, together with the accumulated surpluses in the previous years. The dividends distribution of the shareholders in the before paragraph paid by way of cash shall be decided by the Board of Directors and report to the Shareholders' Meeting in the presence of more than two-thirds of the Directors and the resolutions of a majority of the Directors.

B. In accordance with article 241 of the Company Act, the Company shall issue all or part of the statutory surplus reserve and capital reserve to new shares or cash in proportion to the original shares of the shareholders. When distributing in cash, authorize the Board of Directors to present more than two-thirds of the directors and resolutions made by more than half of the directors, and report to the shareholders' meeting.

C. The Company is in the growth industry. Based on the Company's future capital needs and long-term business planning, in line with the overall environment and industrial characteristics, to achieve sustainable business operations, stable business performance, and taking into account the interests of shareholders, the annual dividends shall not be less than 20% of the pre-tax net profit of the year after deducting profit-seeking enterprise income tax, making up for accumulated losses, appropriating statutory reserves and other legally required reserves, and the total amount of cash dividends paid shall not be less than 20% of the total dividends to be issued in the current year in principle. However, the type and proportion of such surplus distribution may be adjusted by the Board of Directors according to the current operating conditions of the Company, capital demand planning, etc., and be submitted to the shareholders' meeting for adjustment.

D. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.

E. (a) In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

(b) The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Order No. Financial-Supervisory-Securities-Corporate-1090150022, dated March 31, 2021, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently. Such amounts are reversed upon disposal or reclassified if the assets are investment property of land, and reversed over the use period if the assets are investment property other than land.

F. The appropriations of 2025 and 2024 earnings had been approved by the shareholders during their meeting on June 23, 2026 and June 25, 2025, respectively. Details are summarised below:

	Appropriation of earnings		Dividend per share (in dollars)	
	2025	2024	2025	2024
Legal reserve	$ 15,380	$ 25,686		
(Reversal of) special reserve	($ 14,420)	($ 74,916)		
Cash dividends of ordinary share(Note)	$ 61,225	$ 81,633	$ 0.60	$ 0.80

Note: The Company's Board of Directors were authorised by the Company's Articles of Incorporation to approve the cash dividends for ordinary shares for the years ended December 31, 2025 and 2024 through the special resolution on March 9, 2026 and March 12, 2025, respectively.

As of the date of the auditor's report, the appropriations of 2025 earnings have not been resolved by the shareholders. Information relating to the distribution of earnings as proposed by the Board of Directors and resolved by the shareholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(16) Operating revenue

	Three months ended June 30,2026	Three months ended June 30,2025
Revenue from contracts with customers		
Sales of goods	$ 1,071,463	$ 913,118
Other operating revenue	553,116	436,869
	$ 1,624,579	$ 1,349,987

	Six months ended June 30,2026	Six months ended June 30,2025
Revenue from contracts with customers		
Sales of goods	$ 2,003,034	$ 1,806,864
Other operating revenue	978,919	878,534
	$ 2,981,953	$ 2,685,398

A. Disaggregation of revenue from contracts with customers

The Group derives all revenue from the transfer of goods at a point in time. Revenue is recognised at a point in time in the following major product lines:

	Three months ended June 30,2026	Three months ended June 30,2025
TO Lead frame	$ 462,130	$ 501,468
Discrete device	444,885	338,448
Module	164,448	73,202
Others	553,116	436,869
	$ 1,624,579	$ 1,349,987

	Six months ended June 30,2026	Six months ended June 30,2025
TO Lead frame	$ 878,742	$ 891,303
Discrete device	819,007	687,063
Module	305,285	228,498
Others	978,919	878,534
	$ 2,981,953	$ 2,685,398

B. Contract liabilities

The Group has recognised the following revenue-related contract liabilities:

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Sales of goods	$ 4,508	$ 5,191	$ 7,382	$ 3,672

Revenue recognised that was included in the contract liability balance at the beginning of the period

	Three months ended June 30,2026	Three months ended June 30,2025
Revenue recognized that was included in the contract liability balance at the beginning of the period	$ 1,464	$ —

	Six months ended June 30,2026	Six months ended June 30,2025
Revenue recognized that was included in the contract liability balance at the beginning of the period	$ 2,088	$ 593

(17) Interest income

	Three months ended June 30,2026	Three months ended June 30,2025
Interest income from bank deposits	$ 4,175	$ 6,627

	Six months ended June 30,2026	Six months ended June 30,2025
Interest income from bank deposits	$ 9,651	$ 12,368

(18) Other income

	Three months ended June 30,2026	Three months ended June 30,2025
Rent income	$ 630	$ 595
Other income, others	2,729	6,465
	$ 3,359	$ 7,060

	Six months ended June 30,2026	Six months ended June 30,2025
Rent income	$ 1,243	$ 1,213
Other income, others	4,634	14,457
	$ 5,877	$ 15,670

(19) Other gains and losses

	Three months ended June 30,2026	Three months ended June 30,2025
Gains on disposal of property, plant and equipment	$ 9	$ 214
Foreign exchange (Losses)	(2,343)	(45,147)
Miscellaneous disbursements	(330)	(168)
	($ 2,664)	($ 45,101)

	Six months ended June 30,2026	Six months ended June 30,2025
Gains (Losses) on disposal of property, plant and equipment	$ 1,123	($ 2,037)
Foreign exchange (Losses)	(7,309)	(40,502)
Miscellaneous disbursements	(348)	(189)
	($ 6,534)	($ 42,728)

(20) Finance costs

	Three months ended June 30,2026	Three months ended June 30,2025
Interest expense		
Bank loan	$ 8,166	$ 8,275
Lease liabilities	358	390
	$ 8,524	$ 8,665

	Six months ended June 30,2026	Six months ended June 30,2025
Interest expense		
Bank loan	$ 16,578	$ 16,940
Lease liabilities	723	787
	$ 17,301	$ 17,727

(21) Expenses by nature

	Three months ended June 30,2026		
	Operating Costs	Operating expenses	Total
Employee benefit expense			
Wages and salaries	$ 107,291	$ 57,435	$ 164,726
Labor and health insurance fee	13,528	4,872	18,400
Pension costs	2,585	1,659	4,244
Other personnel	2,803	3,117	5,920
	$ 126,207	$ 67,083	$ 193,290
Depreciation expense	$ 33,540	$ 10,085	$ 43,625
Amortization expense	$ 7	$ 708	$ 715

	Three months ended June 30,2025		
	Operating Costs	Operating expenses	Total
Employee benefit expense			
Wages and salaries	$ 102,663	$ 49,048	$ 151,711
Labor and health insurance fee	12,220	4,352	16,572
Pension costs	2,444	1,231	3,675
Other personnel	2,490	2,220	4,710
	$ 119,817	$ 56,851	$ 176,668
Depreciation expense	$ 35,117	$ 9,935	$ 45,052
Amortization expense	$ 32	$ 327	$ 359

	Six months ended June 30,2026		
	Operating Costs	Operating expenses	Total
Employee benefit expense			
Wages and salaries	$ 209,319	$ 112,553	$ 321,872
Labor and health insurance fee	26,844	9,559	36,403
Pension costs	5,216	3,330	8,546
Other personnel	5,468	5,441	10,909
	$ 246,847	$ 130,883	$ 377,730
Depreciation expense	$ 68,619	$ 20,024	$ 88,643
Amortization expense	$ 30	$ 952	$ 982

	Six months ended June 30,2025		
	Operating Costs	Operating expenses	Total
Employee benefit expense			
Wages and salaries	$ 201,144	$ 101,050	$ 302,194
Labor and health insurance fee	24,979	8,978	33,957
Pension costs	4,963	2,466	7,429
Other personnel	4,697	4,571	9,268
	$ 235,783	$ 117,065	$ 352,848
Depreciation expense	$ 70,398	$ 20,612	$ 91,010
Amortization expense	$ 82	$ 675	$ 757

A. Under the Company's Articles of Incorporation, when the Company makes a profit for the year, the compensation to employees shall be two to ten percent of the balance and the remuneration to the directors shall not be higher than two percent of the balance. However, when the Company still has accumulated losses, profit shall cover the losses before it be used for compensation.

B. For the three months and six months ended June 30, 2026 and 2025, employees' compensation was accrued at $4,000, $0, $7,600 and $1,800, respectively; while directors' remuneration was accrued at $375, $375, $750 and $750, respectively. The aforementioned amounts were recognised in salary expenses.

For the three months and six months ended June 30, 2026 and 2025, the employees' compensation was estimated and accrued based on 3.02% and 2.84%, and the directors' remuneration was based on 0.30% and 1.18%, respectively, of distributable profit of current year as of the end of reporting period.

Employees' compensation and directors' remuneration for 2025 amounting to $5,600 and $1,200, respectively, as resolved at the meeting of Board of Directors were in agreement with those amounts recognised in the 2025 financial statements.

Information about employees' compensation and directors' and supervisors' remuneration of the Company as resolved by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(22) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended June 30,2026	Three months ended June 30,2025
Current tax:		
Current tax on profits for the period	$ 61,438	$ 13,296
Prior year income tax overestimation	(1,544)	337
Total current tax	59,894	13,633
Deferred tax:		
Origination and reversal of temporary differences	(10,658)	256
Deferred income tax related to recognition and derecognition of tax losses and unused tax credits	895	(334)
Others	233	1,589
Total deferred tax	(9,530)	1,511
Income tax expense	$ 50,364	$ 15,144

	Six months ended June 30,2026	Six months ended June 30,2025
Current tax:		
Current tax on profits for the period	$ 86,945	$ 47,476
Prior year income tax overestimation	(4,780)	931
Total current tax	82,165	46,545
Deferred tax:		
Origination and reversal of temporary differences	(5,960)	(15,145)
Deferred income tax related to recognition and derecognition of tax losses and unused tax credits	1,152	(901)
Others	314	1,503
Total deferred tax	(4,494)	(14,543)
Income tax expense	$ 77,671	$ 32,002

(b) The income tax (charge)/credit relating to components of other comprehensive income is as follows:

	Three months ended June 30,2026	Three months ended June 30,2025
Exchange differences on translation of foreign financial statements	$ 2,041	($ 59,928)

	Six months ended June 30,2026	Six months ended June 30,2025
Exchange differences on translation of foreign financial statements	$ 17,362	($ 44,167)

B. The Company's income tax returns through 2023 have been assessed and approved by the Tax Authority.

(23) Earnings per share

	Three months ended June 30, 2026		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 103,250	102,041	$ 1.01
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 103,250	102,041	
Assumed conversion of all dilutive potential ordinary shares			
Employee compensation	—	—	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 103,250	102,041	$ 1.01

	Three months ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 2,827	102,041	$ 0.03
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 2,827	102,041	
Assumed conversion of all dilutive potential ordinary shares			
Employee compensation	—	—	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 2,827	102,041	$ 0.03

	Six months ended June 30, 2026		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	**$** 205,314	102,041	$ 2.01
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	**$** 205,314	102,041	
Assumed conversion of all dilutive potential ordinary shares			
Employee compensation	—	44	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	**$** 205,314	102,085	$ 2.01

	Six months ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	**$** 46,569	102,041	$ 0.46
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	**$** 46,569	102,041	
Assumed conversion of all dilutive potential ordinary shares			
Employee compensation	—	37	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	**$** 46,569	102,078	$ 0.46

(24) Supplemental cash flow information

A. Investing activities with no cash flow effects:

	Six months ended June 30, 2026	Six months ended June 30, 2025
Inventories transferred to property, plant and equipment	$ 3,926	$ —
Prepayments for business facilities transferred to property, plant and equipment	$ 5,818	$ 10,822
property, plant and equipment transferred to intangible assets	$ 143	$ —
property, plant and equipment transferred to inventories	$ 2,426	$ —

B. Financing activities with no cash flow effects

	Six months ended June 30, 2026	Six months ended June 30, 2025
Cash dividends declared but yet to be paid and cash dividends distributed from capital surplus	$ 153,062	$ 204,082

(25) Changes in liabilities from financing activities

	2026			
	Short-term borrowings	Long-term borrowings	Lease liability	Liabilities from financing activities-gross
At January 1	$ 370,080	$1,297,972	$ 98,989	$ 1,767,041
Change in cash flow from financing activities	(10,080)	(10,503)	(3,638)	(24,221)
At June 30	$ 360,000	$1,287,469	$ 95,351	$ 1,742,820

	2025			
	Short-term borrowings	Long-term borrowings	Lease liability	Liabilities from financing activities-gross
At January 1	$ 321,980	$1,318,979	$ 84,333	$ 1,725,292
Change in cash flow from financing activities	(61,300)	(60,503)	(3,573)	(125,376)
Change in other non-cash items	—	—	21,835	21,835
At June 30	$ 260,680	$1,258,476	$ 102,595	$ 1,621,751

7. Related Party Transactions

(1) Names of related parties and relationship

Name of the related parties	Relationship with the Company
Jih Long Industry Co., Ltd.	Other related parties
Jih Hong Technology Co., Ltd.	Other related parties
Jih Yin Precision Co., Ltd.	Other related parties
Hongxiu International Investment Co., Ltd	Other related parties
Weishan International Investment Co., Ltd	Other related parties
MOSPEC Semiconductor Corp.	Other related parties
Tsai, Shang-Yen and other ten people	Key management personal of the Group

(2) Significant related party transactions

A. Operating revenue:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Sales of goods:		
Other related parties	$ 7,662	$ 614

	Six months ended June 30, 2026	Six months ended June 30, 2025
Sales of goods:		
Other related parties	$ 7,715	$ 1,050

The Group's sales prices to related parties are determined by reference to market prices and based on mutual agreements. The credit terms of sales to related parties are available to third parties.

B. Purchases:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Purchases of goods:		
Other related parties	$ 40	$ 19

	Six months ended June 30, 2026	Six months ended June 30, 2025
Purchases of goods:		
Other related parties	$ 46	$ 95

The Group's purchase prices from related parties are determined by reference to market prices and based on mutual agreements. The payment terms of purchases from related parties are available to third parties.

C. Receivables from related parties:

	June 30, 2026	December 31, 2025	June 30, 2025
Account receivable			
Other related parties	$ 4,820	$ 192	$ 646

The receivables from related parties arise mainly from sales transactions. The terms are that the payments shall be collected within 90 days after the date of sale. The receivables are unsecured in nature and bear no interest. There are no allowances for uncollectible accounts held against receivables from related parties.

D. Payables to related parties:

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts payable:			
Other related parties	$ 41	$ 11	$ 20
Other payable:			
Other related parties	$ 2,659	$ 2,262	$ 2,690

The payables to related parties arise mainly from purchase transaction. The terms are that the payments shall be paid within 90 days after the purchase. The payables bear no interest.

E. Lease transactions－lessee

(a) The Group leases property from Jih Hong Technology Co., Ltd. and other related parties. Rental contracts are typically made for periods of 5 years. Rents are paid at the end of month.

(b) Right-of-use asset (the ending balance of the right-of-use asset acquired through the leases from the related parties)

	June 30, 2026	December 31, 2025	June 30, 2025
Other related parties			
Jih Hong Technology Co., Ltd	$ 12,389	$ 14,160	$ 15,929
Others	1,906	2,178	2,451
	$ 14,295	$ 16,338	$ 18,380

(c) Rent expense

	Three months ended June 30, 2026	Three months ended June 30, 2025
Other related parties	$ 180	$ 180

	Six months ended June 30, 2026	Six months ended June 30, 2025
Other related parties	$ 360	$ 360

(d) Lease liabilities

(i) Ending balance

	June 30, 2026	December 31, 2025	June 30, 2025
Other related parties			
Jih Hong Technology Co., Ltd	$ 12,572	$ 14,297	$ 16,007
Others	1,934	2,200	2,463
	$ 14,506	$ 16,497	$ 18,470

(ii) Interest expense

	Three months ended June 30, 2026	Three months ended June 30, 2025
Other related parties	$ 73	$ 93

	Six months ended June 30, 2026	Six months ended June 30, 2025
Other related parties	$ 151	$ 190

F. Commissioned processing

	Three months ended June 30, 2026	Three months ended June 30, 2025
Other related parties	$ 2,525	$ 2,554

	Six months ended June 30, 2026	Six months ended June 30, 2025
Other related parties	$ 4,761	$ 5,275

(3) Key management compensation

	Three months ended June 30, 2026	Three months ended June 30, 2025
Short-term employee benefits	$ 4,925	$ 4,345
Post-employment benefits	135	135
	$ 5,060	$ 4,480

	Six months ended June 30, 2026	Six months ended June 30, 2025
Short-term employee benefits	$ 10,005	$ 9,150
Post-employment benefits	270	270
	$ 10,275	$ 9,420

8. Pledged Assets

None.

9. Significant Contingent Liabilities and Unrecognised Contract Commitments

A. As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group's issued but unused letter of credit was USD 2,137 thousand, USD 1,082 thousand, USD 1,228 thousand, JPY 0 thousand, JPY 482 thousand and JPY 11, 098 thousand, respectively.

B. As of June 30, 2026, December 31, 2025 and June 30, 2025, for the Group's customs bonded guarantee, the bank provided guaranteed amounts of $6,000, $4,500 and $4,500, respectively, to the customs.

C. As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group did not provide endorsements and guarantees.

10. Significant Disaster Loss

None.

11. Significant Events after the Balance Sheet Date

None.

12. Others

(1) Capital management

The Group's main objective when managing capital is to maintain an optimal credit ranking and capital ratio to support the operations and to maximize stockholders' equity. The Group manages and adjusts the capital structure based on the economic conditions, and the Group may adjust the amount of dividends paid, return capital or issue new shares to maintain and adjust the capital structure.

(2) Financial instruments

A. Financial instruments by category

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
Financial assets at amortised cost			
Cash and cash equivalents	$ 1,360,180	$ 1,377,765	$ 1,143,357
Notes receivable	71,642	58,646	68,644
Accounts receivable	1,115,546	944,505	920,295
Other receivables	37,366	29,567	38,785
Guarantee deposits paid	2,067	2,051	1,863
	$ 2,586,801	$ 2,412,534	$ 2,172,944
Financial liabilities			
Financial liabilities at amortised cost			
Short-term borrowings	$ 360,000	$ 370,080	$ 260,680
Account payable (including related parties)	372,453	296,240	287,974
Other account payable (including related parties)	308,893	121,403	324,718
Long-term borrowings (including current portion)	1,287,469	1,297,972	1,258,476
Guarantee deposits received	12,000	12,000	10,000
	$ 2,340,815	$ 2,097,695	$ 2,141,848
Lease liability	$ 95,351	$ 98,989	$ 102,595

B. Financial risk management policies

(a) The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. The Group identifies, evaluates and manages the abovementioned risks based on the Group's policy and risk preference.

(b) The Group has established appropriate policies, procedures and internal controls for financial risk management. The plans for material treasury activities are reviewed by Board of Directors and Audit Committee in accordance with relevant regulations and internal controls. The Group complies with its financial risk management policies at all times.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. The Group operates internationally and is exposed to foreign exchange risk arising from the transactions of the Company and its subsidiaries used in various functional currency, primarily with respect to the USD and JPY. Foreign exchange risk arises from future commercial transactions and recognised assets and liabilities.

ii. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency. For the Group's foreign currency receivables and foreign currency payables, the equivalent positions achieve natural hedge since certain currencies are the same. Furthermore, the net investments in foreign operations is for strategic purposes, thus, the Group does not hedge the investments.

iii. The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: JPY and RMB). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	June 30, 2026			Six months ended June 30, 2026	
	Foreign Currency amount (In thousands)	Exchange rate	Book value (NTD)	Degree of variation	Effect on profit or loss
(Foreign currency: Functional currency)					
Financial assets					
Monetary items					
USD:NTD	$ 12,821	31.850	$ 408,342	1%	$ 4,083
USD:RMB	17,742	6.7910	565,085	1%	5,651
USD:JPY	1,927	162.39	61,368	1%	614
USD:MYR	6,528	4.0775	207,902	1%	2,079
JPY:NTD	242,553	0.1963	47,613	1%	476
JPY:RMB	165,743	0.0421	32,535	1%	325
JPY:MYR	17,100	0.0250	3,357	1%	34

	June 30, 2026			Six months ended June 30, 2026	
	Foreign Currency amount (In thousands)	Exchange rate	Book value (NTD)	Degree of variation	Effect on profit or loss
(Foreign currency: Functional currency)					
Financial liabilities					
Monetary items					
USD:NTD	$ 565	31.850	$ 18,010	1%	$ 180
USD:RMB	1,802	6.7910	57,385	1%	574
USD:JPY	22	162.39	692	1%	7
USD:MYR	1,670	4.078	53,193	1%	532
JPY:NTD	67,526	0.1963	13,225	1%	132

	December 31, 2025			Year ended December 31, 2025	
	Foreign Currency amount (In thousands)	Exchange rate	Book value (NTD)	Degree of variation	Effect on profit or loss
(Foreign currency: Functional currency)					
Financial assets					
Monetary items					
USD:NTD	$ 10,313	31.430	$ 324,130	1%	$ 3,241
USD:RMB	19,648	6.9907	617,549	1%	6,175
USD:JPY	2,079	156.61	65,349	1%	653
USD:MYR	5,855	4.061	184,011	1%	1,840
JPY:NTD	76,846	0.2008	15,430	1%	154
JPY:RMB	36,129	0.0448	7,255	1%	73

	December 31, 2025			Year ended December 31, 2025	
	Foreign Currency amount (In thousands)	Exchange rate	Book value (NTD)	Degree of variation	Effect on profit or loss
(Foreign currency: Functional currency)					
Financial liabilities					
Monetary items					
USD:NTD	$ 89	31.430	$ 2,788	1%	$ 28
USD:RMB	918	6.9907	28,838	1%	288
USD:JPY	13	156.61	417	1%	4
USD:MYR	1,043	4.061	32,784	1%	328
JPY:NTD	115,099	0.2008	23,112	1%	231
JPY:RMB	4,610	0.0448	926	1%	9

	June 30, 2025			Six months ended June 30, 2025	
(Foreign currency: Functional currency)	Foreign Currency amount (In thousands)	Exchange rate	Book value (NTD)	Degree of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD:NTD	$ 11,873	29.3	$ 347,881	1%	$ 3,479
USD:RMB	24,419	7.1621	715,471	1%	7,155
USD:JPY	2,129	144.81	62,384	1%	624
USD:MYR	4,933	4.213	144,529	1%	1,445
JPY:NTD	83,668	0.2034	17,018	1%	170
JPY:RMB	76,467	0.0496	15,553	1%	156

	June 30, 2025			Six months ended June 30, 2025	
(Foreign currency: Functional currency)	Foreign Currency amount (In thousands)	Exchange rate	Book value (NTD)	Degree of variation	Effect on profit or loss
Financial liabilities					
Monetary items					
USD:NTD	$ 53	29.3	$ 1,565	1%	$ 16
USD:RMB	1,610	7.1621	47,161	1%	472
USD:JPY	18	144.81	518	1%	5
USD:MYR	849	4.213	24,871	1%	249
JPY:NTD	50,114	0.2034	10,193	1%	102
JPY:RMB	5,014	0.0496	1,020	1%	10

iv. The total exchange gain (loss), including realised and unrealised, arising from significant foreign exchange variation on the monetary items held by the Group for the three months and six months ended June 30, 2026 and 2025, amounted to ($2,343), ($45,147), ($7,309) and ($40,502), respectively.

Price risk

The Group has no exposure to commodity price risk.

Cash flow and fair value Interest rate risk

i. The Group's main interest rate risk arises from short-term and long-term borrowings with variable rates, which expose the Group to cash flow interest rate risk. The Group's borrowings at variable rate were denominated in the NTD.

ii. If the borrowing interest rate had increased/decreased by 0.1% with all other variables held constant, profit, net of tax for the six months ended June 30, 2026 and 2025 would have increased/decreased by $824 and $760, respectively. The main factor is that changes in interest expense result in floating-rate borrowings.

(b) Credit risk

Credit risk is the risk of financial loss to the Group if a customer or counterparty of a financial instrument fails to meet its contractual obligations, and arises principally from the operating activities (mainly from accounts and notes receivables) and the financial activities (mainly from bank deposits and various financial instruments).

Cash and cash equivalents and financial assets at amortised cost

Group treasury manages credit risk of cash in banks, fixed-income securities and other financial instruments based on the Group's credit policy. Since the counterparties of the Group, which are determined based on the internal control procedures, are banks with good credit and financial institutions, companies and government organisations with investment grades, there is no significant compliance concern and credit risk.

Accounts receivable

i. Each business unit follows the Group's policies, procedures and controls of customers' credit risk to manage customers' credit risk. The credit risks of customers are assessed based on a comprehensive consideration of the factors, such as customers' financial position, credit ratings by credit institutions, historical transaction experiences, current economic environment and the Group's internal rating standards. Additionally, the Group also applies certain credit enhancement tools at an appropriate time (such as advance sales receipts and insurance, etc.) to reduce credit risk of specific customers.

ii. The Group adopts the assumptions under IFRS 9, if the contract payments were past due over 30 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition. If the contract payments are past due over 180 days, the default occurs.

iii. The Group considers the factors such as the credit ratings, regions and industry of the counterparties to classify them into groups and applies the modified approach using a provision matrix to estimate the expected credit loss.

iv. On June 30, 2026, December 31, 2025 and June 30, 2025, the provision matrix is as follows:

	Not past due	Up to 30 days	31-60 days	61-90 days	91-120 days	Over 121 days	Total
June 30, 2026							
Expected loss rate	0%	0.001%~0.05%	—	—	—	—	
Total book value	$ 1,152,308	$ 34,180	$ 704	$ —	$ —	$ —	$ 1,187,192
Loss allowance	$ —	($ 4)	$ —	$ —	$ —	$ —	($ 4)
December 31, 2025							
Expected loss rate	0%	0.01%~0.05%	0.05%~2.5%	—	—	—	
Total book value	$ 954,676	$ 46,185	$ 2,301	$ —	$ —	$ —	$ 1,003,162
Loss allowance	$ —	($ 6)	($ 5)	$ —	$ —	$ —	($ 11)
June 30, 2025							
Expected loss rate	0%	0.01%~0.05%	0.05%~1%		—	—	
Total book value	$ 955,182	$ 31,299	$ 2,467	$ —	$ —	$ —	$ 988,948
Loss allowance	$ —	($ 6)	($ 3)	$ —	$ —	$ —	($ 9)

v. Movements in relation to the Group applying the modified approach to provide loss allowance for accounts receivable is as follows:

	2026	2025
At January 1	$ 11	$ 568
Reversal of impairment loss	(6)	(549)
Effect of foreign exchange	(1)	(10)
At June 30	$ 4	$ 9

(c) Liquidity risk

i. The Group's objectives for managing liquidity risk are to maintain sufficient cash and bank deposits needed for operations and adequate financing credit lines to ensure the Group is financially flexible.

ii. The Group has the following undrawn borrowing facilities:

	June 30, 2026	December 31, 2024	March 31, 2024
Short-term lines of credits amounted	$ 2,198,485	$ 2,156,146	$ 2,310,150
Mid to long-term lines of credits amounted	—	—	—
	$ 2,198,485	$ 2,156,146	$ 2,310,150

iii. The table below analyses the Group's non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

	Less than 1 year	Between 1 and 3 years	Between 3 and 5 years	Over 5 years
June 30, 2026				
Non-derivative financial liabilities				
Short-term Borrowings	$ 360,253	$ —	$ —	$ —
Accounts payables (including related parties)	372,453	—	—	—
Other payable (including related parties)	308,893	—	—	—
Lease liability	8,362	16,003	9,574	81,291
Long-term Borrowings (including current portion)	141,431	923,003	287,835	—

	Less than 1 year	Between 1 and 3 years	Between 3 and 5 years	Over 5 years
December 31, 2025				
Non-derivative financial liabilities				
Short-term Borrowings	$ 370,441	$ —	$ —	$ —
Accounts payables (including related parties)	296,240	—	—	—
Other payable (including related parties)	121,403	—	—	—
Lease liability	8,721	16,003	11,717	83,149
Long-term Borrowings (including current portion)	328,359	1,006,817	317	—

	Less than 1 year	Between 1 and 3 years	Between 3 and 5 years	Over 5 years
June 30, 2025				
Non-derivative financial liabilities				
Short-term Borrowings	$ 260,955	$ —	$ —	$ —
Accounts payables (including related parties)	287,974	—	—	—
Other payable (including related parties)	324,718	—	—	—
Lease liability	8,722	16,362	13,860	85,007
Long-term Borrowings (including current portion)	537,726	752,749	510	—

iv. The Group does not expect the timing of occurrence of the cash flows estimated through the maturity date analysis will be significantly earlier, nor expect the actual cash flow amount will be significantly different.

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group has no financial assets or liabilities measured at fair value.

B. Fair value information of investment property at cost is provided in Note 6(7).

C. The carrying amounts of the Group's financial instruments not measured at fair value including cash and cash equivalents, notes receivable, accounts receivable, other receivables, guarantee deposits paid, short-term borrowings, accounts payable, other payables, long-term borrowings, lease liability and guarantee deposits received are approximate to their fair values.

13. Supplementary Disclosures

(1) Significant transactions information

A. Loans to others: None.

B. Provision of endorsements and guarantees to others: None.

C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): None.

D. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Please refer to table 1.

E. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: None.

F. Significant inter-company transactions during the reporting period: Please refer to table 2.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China)：Please refer to table 3.

(3) Information on investments in Mainland China

A. Basic information: Please refer to table 4.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: Please refer to table 5.

14. Segment Information

(1) General information

The Group operates business only in a single industry. The Group, who allocates resources and assesses performance of the Group as a whole, has identified that the Group has only one reportable operating segment.

(2) Segment Information

The Group has only one reportable operating segment and the Group assesses the performance of the operating segments based on the operating profit (loss) of the continuing operations.

(3) Reconciliation for segment income (loss)

The operating profit (loss) reported to the chief operating decision-maker is measured in a manner consistent with that in the consolidated financial statements.

Jih Lin Technology Co., Ltd

Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more

Six months ended June 30, 2026

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

			Transaction				Details of Abnormal Transaction (Note)		Notes/ Accounts Receivables (Payables)		
Company name	Counterparty	Relationship	Purchases/ Sales	Amount	Percentage to Total Sales (Purchases)	Transaction terms	Unit Price	Terms	Ending Balance	Percentage to Total Notes/Accounts Receivable (Payable)	Footnote
Jih Lin Technology Co., Ltd	Suzhou SH Precision Co., Ltd.	Parent company and the subsidiary	Purchases	$ 125,810	16%	Note	$ -	-	($ 92,007)	(62%)	

Note：Transaction terms is 120 days.

Jih Lin Technology Co., Ltd

Significant inter-company transactions during the reporting period

Six months ended June 30, 2026

Table 2

Expressed in thousands of NTD

(Except as otherwise indicated)

Transactions amount between the parent company and subsidiaries or between subsidiaries reaching $10 million is provided below:

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets(Note 3)
0	Jih Lin Technology Co., Ltd	Jih Li Technology Co., Ltd	1	Cost of goods sold - Processing fee	$ 34,197	90 days	1%
0	Jih Lin Technology Co., Ltd	Jih Li Technology Co., Ltd	1	Other payables	21,033	90 days	0%
0	Jih Lin Technology Co., Ltd	Malaysian SH Precision Sdn. Bhd.	1	Sales revenue	27,115	60 days	1%
0	Jih Lin Technology Co., Ltd	Malaysian SH Precision Sdn. Bhd.	1	Accounts receivable	17,021	60 days	0%
0	Jih Lin Technology Co., Ltd	Jinan Jihlong Technology Co., Ltd.	1	Cost of sales	19,787	120 days	1%
0	Jih Lin Technology Co., Ltd	Jinan Jihlong Technology Co., Ltd.	1	Accounts payable	15,867	120 days	0%
0	Jih Lin Technology Co., Ltd	Suzhou SH Precision Co., Ltd.	1	Cost of sales	125,810	120 days	4%
0	Jih Lin Technology Co., Ltd	Suzhou SH Precision Co., Ltd.	1	Accounts payable	92,007	120 days	2%
0	Jih Lin Technology Co., Ltd	SH Precision Co., Ltd	1	Sales revenue	31,049	60 days	1%
0	Jih Lin Technology Co., Ltd	SH Precision Co., Ltd	1	Accounts receivable	10,618	60 days	0%
1	Suzhou SH Precision Co., Ltd.	SH Precision Co., Ltd	3	Sales revenue	59,943	60 days	2%
1	Suzhou SH Precision Co., Ltd.	SH Precision Co., Ltd	3	Accounts receivable	28,167	60 days	0%
1	Suzhou SH Precision Co., Ltd.	SH Precision Co., Ltd	3	Cost of sales	41,450	60 days	1%
1	Suzhou SH Precision Co., Ltd.	SH Precision Co., Ltd	3	Accounts payable	31,444	60 days	1%
1	Suzhou SH Precision Co., Ltd.	Malaysian SH Precision Sdn. Bhd.	3	Sales revenue	14,420	60 days	0%
1	Suzhou SH Precision Co., Ltd.	Malaysian SH Precision Sdn. Bhd.	3	Accounts receivable	10,506	60 days	0%
1	Suzhou SH Precision Co., Ltd.	Jinan Jihlong Technology Co., Ltd.	3	Cost of sales	28,599	120 days	1%

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows :

(1)Parent company is '0'

(2)The subsidiaries are numbered in order starting from '1'.

Note 2：Relationship between transaction company and counterparty is classified into the following three categories; fill in the number of category each case belongs to (If transactions between parent company and subsidiaries or between subsidiaries refer to the same transaction, it is not required to disclose twice. For example, if the parent company has already disclosed its transaction with a subsidiary, then the subsidiary is not required to disclose the transaction again; for transactions between two subsidiaries, if one of the subsidiaries has disclosed the transaction, then the other is not required to disclose the transaction.):

(1) Parent company to subsidiary.

(2) Subsidiary to parent company.

(3) Subsidiary to subsidiary.

Notes3: Percentage of consolidated operating revenues or total assets is calculated as follows: for the balance sheet accounts, the ending balance of assets or liabilities divided by consolidated total assets, or for the income statement accounts, the interim accumulated amounts divided by consolidated sales.

Jih Lin Technology Co., Ltd

Holding of marketable securities at the end of the year (not including subsidiaries, associates and joint ventures)

Six months ended June 30, 2026

Table 3

Expressed in thousands of NTD

(Except as otherwise indicated)

				Initial investment amount		Shares held as at June 30, 2026					
Investor	Investee	Location	Main business activities	Balance as at June 30,2026	Balance as at December 31,2025	Number of shares	Ownership (%)	Book value	Net profit of the investee for the six months ended June 30, 2026	Investment income recognised by the Company for the six months ended June 30, 2026	Footnote
Jih Lin Technology Co., Ltd	Speedy Investment Limited	America	Investment holding	$ 699,204	$ 699,204	1	100%	$ 1,404,229	$ 64,574	$ 65,273	Note 1、2、3
Jih Lin Technology Co., Ltd	Jih Li Technology Co., Ltd	Taiwan	Lead frame manufacture and sales service	50,000	50,000	5,000	100%	54,231	4,705	4,784	Note 1、2、3
Jih Lin Technology Co., Ltd	Jih-Linchpin Limited	Samoa	Investment holding	80,214	80,214	3,000	100%	945,591	53,589	51,370	Note 1、2、3
Jih Lin Technology Co., Ltd	SH Precision Co., Ltd	Japan	Lead frame manufacture and sales service	28,913	28,913	8	100%	454,268	24,636	24,743	Note 1、2、3
Jih Lin Technology Co., Ltd	Malaysian SH Precision Sdn. Bhd.	Malaysia	Lead frame manufacture and sales service	26,843	26,843	13,871	100%	461,246	31,195	31,291	Note 1、2、3

Note 1: The above information relating to the investee companies is evaluated and disclosed based on the financial statements of the respective investee companies for the same periods, which have been reviewed by our auditors.

Note 2: The amounts presented in this table are denominated in New Taiwan Dollars. Amounts denominated in foreign currencies, if any, are translated into New Taiwan Dollars at the exchange rates prevailing on the financial reporting date.

Note 3：Inter-company transactions between companies within the Group are eliminated.

Jih Lin Technology Co., Ltd

Information on investments in Mainland China

Six months ended June 30, 2026

Table 4

Expressed in thousands of NTD

(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net income of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment Income recognised by the Company for the six months ended June 30, 2026 (Note 2)	Book value of investments in Mainland China as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026
					Remitted to Mainland China	Remitted back to Taiwan						
Jinan Jihlong Technology Co., Ltd	Lead frame manufacture and sales service	$649,784 (USD20,000 thousands)	(2)	$649,784 (USD20,000 thousands)	$ -	$ -	$649,784 (USD20,000 thousands)	$ 64,614	100%	$ 64,614 (2). B	$ 1,403,289	$245,818 (USD7,778 thousands)
Suzhou SH Precision Co., Ltd.	Lead frame manufacture and sales service	$807,154 (USD25,075 thousands)	(2)	$79,912 (USD2,646 thousands)	-	-	$79,912 (USD2,646 thousands)	53,387	100%	$ 53,387 (2). B	$ 947,900	$137,802 (USD4,444 thousands)

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Jih Lin Technology Co., Ltd.	$729,696 (USD 22,646 thousands)	$823,195 (USD25,846 thousands)	- Note 3

Note 1：The methods for investment in Mainland China are categorized into the following three types. Please specify the type.

(1) Direct investment in Mainland China.

(2) Investment in Mainland China through companies in the third area. (Please specify the name of the company in third region).

(3) Others.

Note 2：For the column of investment gain (loss)：

(1) If there is no investment gain (loss) during the preparation, it should be noted.

(2) If the basis for the recognition of investment gain (loss) is classified into the following three type, it should be noted as follows：

A.The financial report was audited by an international certified public accounting firm in cooperation with an R.O.C. accounting firm.

B.The financial statements were audited by the auditors of the parent company.

C.Other.

Note 3：The Company has obtained the certificate of being qualified for operating headquarters, issued by the Industrial Development Bureau, MOEA, the ceiling amount of the investment in Mainland China is not applicable to the Company.

Jih Lin Technology Co., Ltd

Significant transactions conducted with investees in Mainland China directly or indirectly through other companies in the third areas

Six months ended June 30, 2026

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

	Sale (purchase)		Service revenue		Accounts receivable (payable)		Provision of endorsements/ guarantees or collaterals	Financing				
Investee in Mainland China	Amount	%	Amount	%	Balance at June 30, 2026	%	Balance at June 30, 2026	Purpose	Maximum balance during the six months ended June 30, 2026	Balance at June 30, 2026	Interest rate	Interest during the six months ended June 30, 2026	Other
Suzhou SH Precision Co., Ltd.	($ 125,810)	(16%)	$ -	-	($ 92,007)	(62%)	$ -	-	$ -	$ -	-	$ -	-