

Wonderful Hi-Tech Co., Ltd. and
Subsidiaries
Consolidated Financial Statements and
Independent Auditor's Report
For the Nine Months Ended March 31, 2026
and 2025 (Stock Code: 6190)

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Independent Auditors' Report

(2026) Cai-Shen-Bao-Zi No. 26000040

To the Board of Directors and Shareholders of Wonderful Hi-Tech Co., Ltd.

Introduction

We have audited the accompanying consolidated financial statements of Wonderful Hi-Tech Co., Ltd. and its subsidiaries (the "Group"), which comprise the consolidated balance sheets for the three months ended March 31, 2026 and 2025, and the consolidated statements of comprehensive income, changes in equity and cash flows for January 1 to March 31, 2026 and 2025, and notes to the consolidated financial statements (including a summary of significant accounting policies). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issues into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standards on Review Engagements of the Republic of China 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". 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.

Basis for Qualified Conclusion

As stated in Notes 4(3) and 6(6) to the consolidated financial statements, the financial statements for the same period of some non-significant subsidiaries and some investments using the equity method included in the consolidated financial statements above have not been reviewed by accountants. The total assets of non-important subsidiaries as of March 31, 2026 and 2025 were NT\$1,512,351 thousand and NT\$871,256 thousand respectively, accounting for 16% and 12% of the total consolidated assets respectively; The total liabilities were NT\$154,712 thousand and NT\$170,844 thousand respectively, both accounting for 3% and 6% of the total consolidated liabilities; Its total comprehensive profit and loss from July 1 to March 31, 2026 and 2025 were respectively NT\$31,561 thousand and NT\$16,445 thousand, accounting for 25% and 10% of the total consolidated comprehensive profit and loss respectively; For investments using the equity method, the balances as of March 31, 2026 and 2025 were NT\$58,461 thousand and NT\$64,220 thousand respectively, both accounting for 1% of the total consolidated assets. The share of profits and losses recognized by affiliated enterprises and joint ventures using the equity method from January 1 to March 31, 2026 and 2025, the share of other comprehensive profits and losses were NT\$ (2,834) thousand and NT\$ (3,612) thousand respectively. They accounted for (2%) and (2%) of the total consolidated comprehensive profit and loss respectively.

Qualified Conclusion

Based on our reviews, except for the adjustments, if any, as might have been determined to be necessary had the financial statements of the non-significant subsidiaries as described in the preceding paragraph been reviewed, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the financial position of the Group as of March 31, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the three

months ended March 31, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issues into effect by the Financial Supervisory Commission of the Republic of China.

P w C T a i w a n

Lea Yang

Certified Public Accountant

Song-Tse Wang

Approval Certificate Document No.: Jin-Guan-Zheng-Shen-Zi No. 1130350413

Approval Certificate Document No.: Jin-Guan-Zheng-Shen-Zi No. 1110349013

May 12, 2026

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
March 31, 2026, December 31, 2025

Unite: NT\$ thousand

Assets			March 31, 2026		December 31, 2025		March 31, 2025	
			Amount	%	Amount	%	Amount	%
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 1,081,209	12	\$ 980,590	12	\$ 663,367	10
1110	Financial assets measured at fair value through profit or loss	6(2)						
	- current		6,412	-	4,120	-	2,447	-
1136	Financial assets measured at amortized cost - current	8	166,864	2	159,567	2	156,799	2
1150	Notes receivable, net	6(4)	72,686	1	63,069	1	67,692	1
1170	Accounts receivable, net	6(4)	2,207,262	24	1,910,824	24	1,986,719	29
1180	Accounts receivable - related parties, net	7	15,302	-	13,463	-	18,303	-
1200	Other receivables		226,565	2	165,113	2	150,704	2
1210	Other receivables --related party	7	3,950	-	3,850	-	135	-
130X	Inventory	6(5)	2,304,053	25	1,813,732	22	1,560,962	22
1410	Prepayments	6(6)	184,078	2	74,994	1	82,878	1
1479	Other current assets - others		1,608	-	204	-	11,993	-
11XX	Total current assets		6,269,989	68	5,189,526	64	4,701,999	67
Non-current assets								
1510	Financial assets measured at fair value through profit or loss	6(2)						
	-non-current		5,749	-	5,666	-	5,975	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	68,160	1	65,365	1	65,137	1
1550	Investment accounted for under the equity method	6(7) 、7 and 8	318,753	3	300,443	4	307,274	4
1600	Property, plant and equipment	6(8) and 8	1,982,302	21	1,947,988	24	1,294,834	18
1755	Right-of-use assets	6(9)	90,591	1	98,870	1	132,795	2
1760	Investment property, net	6(10) and 8	243,778	3	242,914	3	253,668	4
1780	Intangible assets	6(11)	159,585	2	161,806	2	157,000	2
1840	Deferred income tax assets		36,948	-	43,737	-	40,427	1
1990	Other non-current assets - others		99,590	1	63,056	1	58,830	1
15XX	Total non-current assets		3,005,456	32	2,929,845	36	2,315,940	33
1XXX	Total assets		\$ 9,275,445	100	\$ 8,119,371	100	\$ 7,017,939	100
(Continued)								

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Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
March 31, 2026, December 31 and March 31, 2025

				March 31, 2026		December 31, 2025		Unite: NT\$ thousand March 31, 2025	
Liabilities and equity	Note 1:	Amount	%	Amount	%	Amount	%		
Current liabilities									
2100 Short-term borrowings	6(13)	\$ 2,161,385	23	\$ 1,271,200	16	\$ 974,256	14		
2120 Financial liabilities measured at fair value through profit or loss - current	6(2)	11,420	-	1,833	-	3,252	-		
2170 Accounts payable		683,811	7	566,781	7	567,283	8		
2180 Accounts payable - related party	7	2,494	-	3,650	-	6,809	-		
2200 Other payables	6(14)	704,187	8	312,261	4	285,422	4		
2220 Other accounts payable - related party	7	5,477	-	5,586	-	5,473	-		
2230 Current income tax liabilities		45,083	1	75,891	1	66,168	1		
2280 Lease liabilities - current	7	26,766	-	34,633	-	41,224	1		
2320 Current portion of long-term borrowings	6(12)and(15)	43,509	1	44,657	1	566,107	8		
2399 Other current liabilities - others		34,526	-	20,134	-	32,353	-		
21XX Total current liabilities		<u>3,718,658</u>	<u>40</u>	<u>2,336,626</u>	<u>29</u>	<u>2,548,347</u>	<u>36</u>		
Non-current liabilities									
2530 Bonds payable	6(12)	940,422	10	937,144	11	-	-		
2540 Long-term borrowings	6(15)	39,422	1	45,151	1	89,641	1		
2570 Deferred income tax liabilities		311,364	3	291,560	4	271,717	4		
2580 Lease liabilities - non-current	7	1,510	-	2,685	-	27,223	-		
2640 Net defined benefit liabilities – non-current		44,704	1	45,964	1	49,876	1		
2670 Other non-current liabilities - others		35,210	-	36,503	-	31,739	1		
25XX Total non-current liabilities		<u>1,372,632</u>	<u>15</u>	<u>1,359,007</u>	<u>17</u>	<u>470,196</u>	<u>7</u>		
2XXX Total liabilities		<u>5,091,290</u>	<u>55</u>	<u>3,695,633</u>	<u>46</u>	<u>3,018,543</u>	<u>43</u>		
Equity									
Equity attributable to owners of parent company									
Share capital	6(18)								
3110 Common share capital		1,865,225	20	1,864,697	23	1,705,902	24		
Capital surplus	6(19)								
3200 Capital surplus		1,179,560	13	1,169,771	14	707,320	10		
Retained earnings	6(20)								
3310 Statutory reserves		201,206	2	201,206	3	165,014	3		
3320 Special reserves		100,852	1	100,852	1	142,811	2		
3350 Unappropriated earnings		342,130	4	623,882	8	674,615	10		
Other equity									
3400 Other equity		125,170	1	97,093	1	149,352	2		
3500 Treasury shares	6(18)	(143,584)	(1)	(131,607)	(2)	(61,008)	(1)		
31XX Total equity attributable to the owners of the parent company		<u>3,670,559</u>	<u>40</u>	<u>3,925,894</u>	<u>48</u>	<u>3,484,006</u>	<u>50</u>		
36XX Non-controlling interests	4(3)	<u>513,596</u>	<u>5</u>	<u>497,844</u>	<u>6</u>	<u>515,390</u>	<u>7</u>		
3XXX Total equity		<u>4,184,155</u>	<u>45</u>	<u>4,423,738</u>	<u>54</u>	<u>3,999,396</u>	<u>57</u>		
Significant Contingent Liabilities and Unrecognized Commitments	9								
3X2X Total liabilities and equities		<u>\$ 9,275,445</u>	<u>100</u>	<u>\$ 8,119,371</u>	<u>100</u>	<u>\$ 7,017,939</u>	<u>100</u>		

The accompanying notes are an integral part of the consolidated financial statements; please refer to them altogether.

Chairman: Ming-Lieh Chang

Managerial Officer : Cheng-Ya Chang

Accounting Officer: Yu-Hsiu Hsu

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to March 31, 2026 and 2025

Unite: NT\$ thousand
(Except for earnings per share in NT\$)

Item	Note 1:	January 1 to March 31, 2026		January 1 to March 31, 2025	
		Amount	%	Amount	%
4000 Operating revenue	6(21) and 7	\$ 2,491,500	100	\$ 2,262,346	100
5000 Operating cost	6(5)(26)	(2,112,438)	(85)	(1,890,324)	(84)
5900 Gross profit	and 7	<u>379,062</u>	<u>15</u>	<u>372,022</u>	<u>16</u>
Operating expenses	6(26)				
6100 Selling expenses		(93,378)	(4)	(94,483)	(4)
6200 Administrative expenses		(109,340)	(4)	(129,564)	(6)
6300 Research and development expenses		(17,255)	(1)	(15,710)	(1)
6450 Expected credit impairment losses	12(2)	(22,066)	(1)	8,413	1
6000 Total operating expenses		(242,039)	(10)	(231,344)	(10)
6900 Operating income		<u>137,023</u>	<u>5</u>	<u>140,678</u>	<u>6</u>
Non-operating income and expenses					
7100 Interest income	6(22)	3,896	-	5,377	-
7010 Other income	6(23) and 7	11,495	1	9,981	1
7020 Other gains and losses	6(2)(7)(24)				
	and 7	19,560	1	35,251	2
7050 Finance costs	6(25) and 7	(19,242)	(1)	(14,638)	(1)
7060 Share of profits and losses of affiliated enterprises and joint ventures using the equity method	6(7)	(22)	-	(4,986)	-
7000 Total non-operating incomes and expenses		<u>15,687</u>	<u>1</u>	<u>30,985</u>	<u>2</u>
7900 Net income before tax		152,710	6	171,663	8
7950 Income tax expense	6(27)	(57,431)	(2)	(43,622)	(2)
8200 Net income for the period		<u>\$ 95,279</u>	<u>4</u>	<u>\$ 128,041</u>	<u>6</u>

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to March 31, 2026 and 2025

Unite: NT\$ thousand
(Except for earnings per share in NT\$)

			January 1 to March 31, 2026		January 1 to March 31, 2025	
Item			Amount	%	Amount	%
Other comprehensive profit and loss (net)						
Items not reclassified subsequently to profit or loss						
8316	Unrealized equity instrument profit or loss measured at fair value through other comprehensive income	6(3)	\$ 3,283	-	(\$ 10)	-
8320	Share of other comprehensive income of affiliated enterprises and joint ventures accounted for using equity method - Items not to be reclassified into profit or loss	6(3)	9,638	-	1,205	-
Items that may be reclassified subsequently to profit or loss						
8361	Exchange differences on translation of financial statements of foreign operations		20,589	1	40,677	2
8370	Share of other comprehensive income of affiliated enterprises and joint ventures accounted for using equity method - Items may be reclassified into profit or loss		3,199	-	2,276	-

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to March 31, 2026 and 2025

Unite: NT\$ thousand
(Except for earnings per share in NT\$)

8399	Income tax related to items 6(27) may be reclassified into profit or loss	(5,000)	-	(7,003)	-
8300	Other comprehensive profit and loss (net)	<u>\$ 31,709</u>	<u>1</u>	<u>\$ 37,145</u>	<u>1</u>
8500	Total comprehensive income for the period	<u>\$ 126,988</u>	<u>5</u>	<u>\$ 165,186</u>	<u>7</u>
	Net income attributable to:				
8610	owners of the parent company	\$ 79,237	3	\$ 116,100	5
8620	Non-controlling interests	<u>16,042</u>	<u>1</u>	<u>11,941</u>	<u>1</u>
		<u>\$ 95,279</u>	<u>4</u>	<u>\$ 128,041</u>	<u>6</u>
	Total comprehensive income attributable to:				
8710	owners of the parent company	\$ 111,236	4	\$ 146,494	6
8720	Non-controlling interests	<u>15,752</u>	<u>1</u>	<u>18,692</u>	<u>1</u>
		<u>\$ 126,988</u>	<u>5</u>	<u>\$ 165,186</u>	<u>7</u>
	Earnings per share 6(28)				
9750	Basic earnings per share	<u>\$ 0.43</u>		<u>\$ 0.72</u>	
9850	Diluted earnings per share	<u>\$ 0.39</u>		<u>\$ 0.67</u>	

The accompanying notes are an integral part of the consolidated financial statements; please refer to them altogether.

Chairman: Ming-Lieh Chang

Managerial Officer : Cheng-Ya Chang

Accounting Officer: Yu-Hsiu Hsu

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Statement of Changes in Equity
January 1 to March 31, 2026 and 2025

Unite: NT\$ thousand

Equity attributable to owners of parent company												
		Retained earning					Other equity					

The accompanying notes are an integral part of the consolidated financial statements; please refer to them altogether.

Chairman: Ming-Lieh Chang

Managerial Officer : Cheng-Ya Chang

Accounting Officer: Yu-Hsiu Hsu

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Statement of Cash Flow
January 1 to March 31, 2026 and 2025

Unite: NT\$ thousand

	Note	January 1 to March 31, 2026	January 1 to March 31, 2025
<u>Cash flows from operating activities</u>			
Net income before income tax		\$ 152,710	\$ 171,663
Adjustments			
Income/expense items			
Amortization expenses	6(11)(26)	2,677	2,196
Depreciation expenses	6(8)(9)(26)	58,870	51,919
Expected credit impairment losses	12(2)	22,066	(8,413)
Interest income	6(22)	(3,896)	(5,377)
Dividend income	6(23)	(1,064)	(687)
Interest expenses	6(25)	19,242	14,638
Gains on disposal of property, plant and equipment	6(24)	(606)	(1,921)
Net gain on financial assets and liabilities at fair value through profit or loss	6(24)	8,679	675
Share of profits and losses of affiliated enterprises and joint ventures using the equity method	6(7)	22	4,986
Gains from disposals of investments	6(24)	(5,752)	(14,194)
Share-based payment transaction	6(17)	9,917	46,670
Change in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Financial assets at fair value through profit or loss		1,724	3,069
Notes receivable	(	9,617)	3,190
Accounts receivable	(	318,099)	(209,474)
Accounts receivable related party	(	1,840)	7,293
Other receivables	(	61,581)	(18,683)
Other receivables - related Party	(	21)	(107)
Inventory	(	490,321)	30,765
Prepayments	(	109,084)	(49,479)
Other current assets	(	1,064)	(1,066)
Net changes in liabilities relating to operating activities			
Financial liabilities measured at fair value through profit or loss	(	3,108)	(6,861)
Accounts payable	(	117,030)	10,369
Accounts payable - related party	(	1,156)	(4,916)
Other payables	(	23,793)	7,314
Other accounts payable - related party	(	136)	(94)
Other current liabilities	(	14,392)	(4,664)
Other non-current liabilities	(	2,553)	(2,183)
Cash inflow (outflow) from operating activities	(	578,734)	26,628
Interests received		4,025	5,977
Dividends received		1,064	687
Interest paid	(	10,398)	(9,006)
Income taxes paid	(	58,346)	(65,128)
Net cash inflow (outflow) from operating activities	(	642,389)	(40,842)

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Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Statement of Cash Flow
January 1 to March 31, 2026 and 2025

Unite: NT\$ thousand

	Note	January 1 to March 31, 2026	January 1 to March 31, 2025
<u>Cash flows from investing activities</u>			
Decrease (increase) in other financial assets		(\$ 7,297)	\$ 7,039
Proceeds from disposal of investments by equity method	6(7)	11,706	14,801
Acquisition of property, plant and equipment	6(29)	(111,258)	(117,660)
Proceeds from disposal of property, plant and equipment		10,018	4,617
Acquisition of intangible assets	6(11)	(1,186)	(2,364)
Acquisition of financial assets at fair value through profit or loss		-	(4,981)
Increase in refundable deposits		(340)	(370)
Acquisition of investments by equity method	6(7)	(13,200)	-
Decrease (increase) in other non-current assets		(14,796)	7,270
Net cash outflow from investing activities		(126,353)	(91,648)
<u>Cash flows from financing activities</u>			
Decrease in short-term borrowings	6(30)	890,185	(58,389)
Borrow of long-term borrowings	6(30)	23,195	42,535
Repayments of long-term borrowings	6(30)	(30,072)	(38,712)
Buyback Treasury shares	6(18)	(11,977)	-
Repaid principal of lease liabilities	6(30)	(9,605)	(9,907)
Receiving gifts from shareholders	6(19)	87	54
Net cash outflow from investing activities		861,813	(64,419)
Exchange rate effects		7,548	21,903
Increase (decrease) in cash and cash equivalents for the period		100,619	(175,006)
Cash and cash equivalents at the beginning of the period		980,590	838,373
Cash and cash equivalents at the end of the period		<u>\$ 1,081,209</u>	<u>\$ 663,367</u>

The accompanying notes are an integral part of the consolidated financial statements; please refer to them altogether.

Chairman: Ming-Lieh Chang

Managerial Officer: Cheng-Ya Chang

Accounting Officer: Yu-Hsiu Hsu

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Notes to Consolidated Financial Statements
For the Nine Months Ended March 31, 2026

Unite: NT\$ thousand
(unless otherwise specified)

I. Company History

Wonderful Hi-Tech Co., Ltd. (the “Company”) was established in June 1978 under the former company name of “Wonderful Wire Cable Co., Ltd.”. The name of the Company was changed to “Wonderful Hi-Tech Co., Ltd.” and approved by the competent authority in August 2002. The Company’s shares were officially listed on Taipei Exchange (TPEX) for trading on February 4, 1998. The main business of the Company and subsidiaries (“the Group”) refers to the manufacturing, processing, purchase and sales and import/export business of various types of wires and cables.

II. Approval Date and Procedures of The Financial Statements

These consolidated financial statements were approved by the Board of Directors on May 12, 2026.

III. New Standards, Amendments and Interpretations Adopted

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards (“IFRSs”) as endorsed by the Financial Supervisory Commission (“FSC”)

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

<u>New, Amended, or Revised Standards and Interpretations</u>	<u>Effective date announced</u>
Specific provisions of Amendments to IFRS 9 and IFRS 7, ‘Amendments to the classification and measurement of financial	January 1, 2026
Amendments to IFRS 9 and IFRS 7, ‘Contracts referencing nature-dependent electricity’	January 1, 2026
IFRS 17, ‘Insurance contracts’	January 1, 2023
Amendments to IFRS 17, ‘Insurance contracts’	January 1, 2023
Amendment to IFRS 17, ‘Initial application of IFRS 17 and IFRS 9 –comparative information’	January 1, 2023
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

The Group has assessed the aforementioned standards and interpretations, and concluded that the do not have significant effects on the Group’s financial position and financial performance.

(2) Effect of not adopting new issuances or amendments to International Financial Reporting Standards (“IFRSs”) endorsed by FSC

None.

(3) Effects of the IFRSs 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:

<u>New, Amended, or Revised Standards and Interpretations</u>	<u>Effective date announced</u>
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 18, ‘Presentation and disclosure in financial statements’	January 1, 2027 (Note)
IFRS 19, ‘Subsidiaries without public accountability: disclosures’	January 1, 2027
Amendments to IAS 21, ‘Translation to a Hyperinflationary Presentation Currency’	January 1, 2027

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.

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.

IV. Summary of Significant Accounting Policies

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year 2025. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

1. 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. These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2025.

(2) Basis of Preparation

1. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:
 - (1) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
 - (2) Financial assets at fair value through other comprehensive income.
 - (3) Liabilities on cash-settled share-based payment arrangements measured at fair value.
 - (4) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.
2. 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

1. Basis for preparation of consolidated financial statements:

The preparation principles of this consolidated financial report are the same as those of the 2025 consolidated financial report.

2. Subsidiaries included in the consolidated financial statements:

Name of investor	Subsidiary name	Business nature	Shareholding percentage (%)			Explanation
			March 31, 2026	December 31, 2025	March 31, 2025	
Wonderful Hi-Tech Co., Ltd.	Wonderful Holding (Cayman) Co., Ltd. (Wonderful Holding Cayman)	Holding company of investment	100	100	100	Note 4
(Wonderful Hi-Tech)						
Wonderful Hi-Tech	Lord Hero International Co., Ltd. (Lord Hero International)	"	81.63	81.63	81.63	

Wonderful Hi-Tech	Yi-Tai Technology Co., Ltd. (Yi-Tai Technology)	"	-	-	100	Note 5
Wonderful Hi-Tech	Wonderful Cabling Systems Corporation (Wonderful Cabling Systems)	Sales of wires and cables	80	80	80	Note 6
Wonderful Hi-Tech	Vietnam Wonderful Wire Cable Co., Ltd. (Vietnam Wonderful Wire Cable)	Sales of wires and cables	50	50	50	
Wonderful Hi-Tech	ABA Industry, Inc.	Sales of wires and cables	56.1	56.1	56.1	Note 6
Wonderful Hi-Tech	WHT International LLC.(WHT)	Real Estate Leasing	100	100	100	Note 1&6
Wonderful Holding Cayman	Wonderful International (Cayman) Co., Ltd. (Wonderful International Cayman)	Holding company of investment	100	100	100	Note 4
Wonderful International Cayman	Thai Wonderful Wire Cable Co., Ltd. (Thai Wonderful Wire Cable)	Sales and manufacturing of wires and cables	48.44	48.44	46.3	Note 2
Wonderful International Cayman	Wonderful Holding (Thailand) Co., Ltd. (Wonderful Holding Thailand)	Holding company of investment	100	100	100	Note 4&6
Wonderful International Cayman	ABA	Sales of wires and cables	43.9	43.9	43.9	Note 6
Wonderful Holding Thailand	Thai Wonderful Wire and Cable	Sales and manufacturing of wires and cables	27.51	27.51	27.2	Note 3
Thai Wonderful Wire and Cable	Vietnam Wonderful Wire and Cable	"	50	50	50	

Lord Hero International	Lord Hero Co., Ltd. (Lord Hero Hong Kong)	Sales of wires and cables	100	100	100	
Lord Hero Hong Kong	Wonderful Cabling Systems Co., Ltd.(Wonderful Cabling Systems)	Manufacturing and Sales of wires and cables	100	100	100	
Wonderful Hi-Tech	ACTife Hi-Tech Co., Ltd. (ACTife Hi-Tech)	Sales of non-woven fabric processing products	100	100	100	Note 6
Wonderful Hi-Tech	Leading LOHAS International Trading Company (Leading LOHAS International)	"	100	100	100	Note 6

Note1: Wonderful Hi-Tech keep invested in WHT in the year 2025, and the shareholding percentage remains unchanged at 100%.

Note2: Wonderful International Cayman purchased 2.14% of Non-controlling interests of Thai Wonderful Wire and Cable on November 25 2025.

Note3: Wonderful Holding Thailand purchased 0.31% of Non-controlling interests of Thai Wonderful Wire and Cable on November 25 2025.

Note4: Wonderful Hi-Tech invested NT\$35,464 in Wonderful International Cayman by Wonderful Holding Cayman on November 13 2025. The shareholding percentage remains unchanged at 100%.

Note 5: Yi-Tai Technology was dissolution and liquidation On October 3, 2025

Note 6: It is not an important subsidiary of the Group, and its financial reports from January 1 to March 31,2026 have not been reviewed by accountants.

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

4. Adjustments for subsidiaries with different accounting periods: None.

5. Significant restrictions: None.

6. Subsidiaries with significant non-controlling interest for the Group

The total non-controlling interests of the Group as of March 31, 2026, December 31, 2025 and March 31, 2025 were NT\$513,596, NT\$497,844 and \$515,390 respectively. The following provides information on the non-controlling interests and subsidiaries thereof having materiality on

the Group:

Name of Subsidiary	Main operating location	Non-controlling interests		Non-controlling interests	
		March 31, 2026		December 31, 2025	
		Amount	Shareholding percentage	Amount	Shareholding percentage
Lord Hero International Thai Wonderful Wire and Cable	Hong Kong	\$ 138,851	18.37	\$ 136,131	18.37
	Thailand	354,830	24.05	342,947	24.05
Non-controlling interests					
Name of Subsidiary	Main operating location	March 31, 2025			
		Amount		Shareholding percentage	
Lord Hero International Thai Wonderful Wire and Cable	Hong Kong	\$ 137,631		18.37	
	Thailand	358,625		26.50	

Summary of financial information of subsidiaries:

(1) Balance Sheet

Lord Hero International Co., Ltd.				
	March 31, 2026	December 31, 2025	March 31, 2025	
Current assets	\$ 898,295	\$ 764,706	\$ 636,608	
Non-current assets	246,660	251,879	278,807	
Current liabilities	(388,605)	(273,668)	(165,552)	
Non-current liabilities	(493)	(1,874)	(645)	
Total net assets	<u>\$ 755,857</u>	<u>\$ 741,043</u>	<u>\$ 749,218</u>	

Thai Wonderful Wire Cable Co., Ltd.				
	March 31, 2026	December 31, 2025	March 31, 2025	
Current assets	\$ 1,805,242	\$ 1,500,201	\$ 1,250,952	
Non-current assets	1,263,609	1,204,892	1,099,488	
Current liabilities	(1,525,797)	(1,203,914)	(907,164)	

Non-current liabilities	(67,668)	(75,199)	(89,973)
Total net assets	\$ 1,475,386	\$ 1,425,980	\$ 1,353,303

(2) Statement of Comprehensive Income

	Lord Hero International Co., Ltd.	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Revenue	\$ 358,412	\$ 280,965
Net profit (loss) before income tax	\$ 2,028	\$ 2,436
Income tax expense	(543)	(674)
Net income (loss) of current period	1,485	1,762
Other comprehensive income (net, after tax)	13,327	10,263
Total comprehensive income for the period	\$ 14,812	\$ 12,025
Total comprehensive income attributable to non-controlling interests	\$ 2,721	\$ 2,209
Non-controlling interests dividends paid	\$ -	\$ -

Thai Wonderful Wire Cable Co., Ltd.			
		January 1 to March 31,	January 1 to March 31,
		2026	2025
Revenue	\$	760,687	\$ 648,557
Net income before tax	\$	70,040	\$ 40,941
Income tax expense	(	9,248)	(142)
Net income for the period		60,792	40,799
Other comprehensive income (net, after tax)	(	11,384)	18,364
Total comprehensive income for the period	\$	49,408	\$ 59,163
Total comprehensive income attributable to non-controlling interests	\$	11,883	\$ 15,678
Non-controlling interests dividends paid	\$	-	\$ -

(3) Statement of Cash Flows

Lord Hero International Co., Ltd.			
		January 1 to March 31,	January 1 to March 31, 2025
		2026	
Net cash inflow (outflow) from operating activities	(\$	139,581)	(\$ 24,673)
Net cash outflow from investing activities	(	869)	(5,080)
Net cash inflow from financing activities		129,755	20,996
Effect of exchange rate changes on cash and cash equivalents		13,329	10,263
Increase (decrease) in cash and cash equivalents for the period		2,634	1,506
Cash and cash equivalents at the beginning of the period		94,267	83,346
Cash and cash equivalents at the end of the period	\$	96,901	\$ 84,852

Thai Wonderful Wire Cable Co., Ltd.			
	January 1 to March 31, 2026		January 1 to March 31, 2025
Net cash inflow (outflow) from operating activities	(\$	188,704)	\$ 88,721
Net cash outflow from investing activities	(	27,472)	(49,834)
Net cash inflow from financing activities		277,409	(56,042)
Effect of exchange rate changes on cash and cash equivalents	(	16,287)	22,751
Increase (decrease) in cash and cash equivalents for the period		44,946	5,596
Cash and cash equivalents at the beginning of the period		71,496	77,653
Cash and cash equivalents at the end of the period	\$	116,442	\$ 83,249

(4) Employee benefits

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.

(5) Income tax

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.

V. Significant Accounting Assumptions and Judgments, and Major Sources of Estimation Uncertainty

There are no major changes in this period. Please refer to Note 5 of the consolidated financial statements for the year 2025.

VI. Description of Significant Accounts

(1) Cash and cash equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand and revolving funds	\$ 12,071	\$ 7,729	\$ 6,031
Checking deposits and demand deposits	657,943	883,471	522,709
Time deposits	411,195	89,390	134,627
	<u>\$ 1,081,209</u>	<u>\$ 980,590</u>	<u>\$ 663,367</u>

1. Since the Group corresponds with multiple financial institutions with good credit quality to diversify credit risks, the risk of default is expected to be low.
2. The Group had no cash and cash equivalents pledged as collateral.

(2) Financial assets (liabilities) at fair value through profit or loss

Item	March 31, 2025	December 31, 2024	March 31, 2024
Current items:			
Financial assets			
compulsorily measured at fair value through profit or loss			
Equity instruments			
Shares listed on the stock exchange or the OTC market	\$ 2,022	\$ 2,009	\$ 2,447
Derivatives			
Forward commodity	-	211	-
Convertible bond redemption right	4,390	1,900	-
	<u>\$ 6,412</u>	<u>\$ 4,120</u>	<u>\$ 2,447</u>
Current items:			
Financial liabilities			
possessed for transaction			
Derivatives			
- Forward commodity	(\$ 8,025)	\$ -	\$ -
Forward exchange agreement (FXA)	(3,395)	(1,833)	(3,252)
	<u>(\$ 11,420)</u>	<u>(\$ 1,833)</u>	<u>(\$ 3,252)</u>

Non-current:

Financial assets compulsorily measured at fair value through profit or loss				
Debt instruments				
- Ordinary corporate bonds	\$	1,001	\$	1,001
Derivatives				
- Hybrid instruments		<u>4,748</u>	<u>4,665</u>	<u>4,981</u>
	\$	<u>5,749</u>	\$	<u>5,666</u>
			\$	<u>5,975</u>

1. Detail of the financial assets (liabilities) at fair value through profit or loss recognized under profit or loss is as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Financial assets and liabilities compulsorily measured at fair value through profit or loss		
Equity instruments		
Shares listed on the stock exchange or the OTC market	\$ 13	\$ 327
Debt instruments		
- Ordinary corporate bonds	-	-
Derivatives		
- Forward commodity	(6,732)	1,525
Forward exchange agreement (FXA)	(4,460)	(2,527)
Convertible bond redemption right	<u>2,500</u>	<u>-</u>
	<u>(\$ 8,679)</u>	<u>(\$ 675)</u>

2. The Group's handling of transactions and contracts of derivative financial assets (liabilities) to which hedge accounting is not applicable is described in the following:

	March 31, 2025
	Contract amount (Item principal) (NT\$ thousand)
<u>Derivative financial assets</u>	<u>Contract period</u>

Current items:

Derivative financial assets

Forward commodity contract			
- Pre-purchase of copper	USD	3,798	2026.02.03~2026.06.18
Forward exchange agreement (FXA)			
-Sale of USD and purchase of NTD	USD	5,500	2026.01.05~2026.07.15
Non-Current items:			
- Hybrid instruments			
Derivative financial assets	USD	150	2025.03.27~2030.03.27

December 31, 2025

	Contract amount (Item principal) (NT\$ thousand)		Contract period
<u>Derivative financial assets</u>			

Current items:

Derivative financial assets			
Forward commodity contract			
- Pre-purchase of copper	USD	1,247	2025.12.30~2026.04.09
Forward exchange agreement (FXA)			
-Sale of USD and purchase of NTD	USD	4,000	2025.10.14~2026.03.26
Non-Current items:			
- Hybrid instruments			
Derivative financial assets	USD	150	2025.03.27~2030.03.27

March 31, 2025

	Contract amount (Item principal) (NT\$ thousand)		Contract period
<u>Derivative financial assets</u>			

Current items:

Derivative financial liabilities			
Forward commodity contract			
- Pre-purchase of copper	USD	488	2025.03.28~2025.06.25
Forward exchange agreement (FXA)			
-Sale of USD and purchase of NTD	USD	5,000	2024.12.19~2025.07.08

Non-Current items:

- Hybrid instruments			
Derivative financial assets	USD	150	2025.03.27~2030.03.27

3. The forward exchange and commodity contracts signed by the Group were to hedge the exchange rate risk of (import) export and to hedge the price fluctuation of current positions; however, the hedge accounting was not applied.

4. The Group has not pledged any financial assets measured at fair value through profit or loss.
5. Please refer to Notes 12(2) for information relating to credit risk of financial assets (liabilities) at fair value through profit or loss.
- (3) Financial assets at fair value through other comprehensive income

<u>Item</u>	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Non-current:			
Equity instruments			
Shares not traded on the stock exchange, the OTC market, or the emerging stock market	\$ 68,160	\$ 65,365	\$ 65,137

1. The Group chose to classify its strategic investment equity instruments as the financial assets at fair value through other comprehensive income.
2. Financial assets at fair value through other comprehensive income recognized in profit and loss/comprehensive income are as follows:

	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
<u>Equity instruments at fair value</u>		
Changes in fair value recognized in other comprehensive income - the Group	\$ 2,104	\$ 1,152
Changes in fair value recognized in other comprehensive income - investment accounted for under the equity method	9,638	1,205
Changes in fair value recognized in other comprehensive income - non-controlling interests	1,179	(1,162)
Accumulated benefits transferred to retained earnings due to delisting	(338)	(37)
	<u>\$ 12,583</u>	<u>\$ 1,158</u>

3. The Group's financial assets at fair value through other comprehensive income did not pledged to others as collateral.

4. Information relating to credit risk of financial assets at fair value through other comprehensive income is provided in Note 12(2).

(4) Notes and accounts receivable

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable	<u>\$ 72,686</u>	<u>\$ 63,069</u>	<u>\$ 67,692</u>
Accounts receivable	\$ 2,294,652	\$ 1,976,553	\$ 2,014,475
Less: Allowance for bad debt	<u>(87,390)</u>	<u>(65,729)</u>	<u>(27,756)</u>
	<u>\$ 2,207,262</u>	<u>\$ 1,910,824</u>	<u>\$ 1,986,719</u>

1. The aging analysis of accounts receivable (including related party) and notes receivable is as follows:

	March 31, 2026		December 31, 2025	
	Accounts receivable (including related party)	Notes receivable	Accounts receivable (including related party)	Notes receivable
Not overdue	\$ 2,076,586	\$ 72,686	\$ 1,766,386	\$ 63,069
Within 30 days	92,107	-	107,650	-
31~90 days	34,525	-	54,783	-
Above 91 days	<u>106,738</u>	<u>-</u>	<u>61,199</u>	<u>-</u>
	<u>\$ 2,309,956</u>	<u>\$ 72,686</u>	<u>\$ 1,990,018</u>	<u>\$ 63,069</u>

	March 31, 2025	
	Accounts receivable (including related party)	Notes receivable
Not overdue	\$ 1,962,874	\$ 67,692
Within 30 days	42,580	-
31~90 days	5,436	-
Above 91 days	<u>21,891</u>	<u>-</u>
	<u>\$ 2,032,781</u>	<u>\$ 67,692</u>

The above aging schedules were based on the number of days past the due date.

2. As of March 31, 2026, December 31, 2025, March 31, 2025 and January 1, 2025, the balances of receivables (including related party) and notes receivable from contracts of the Company with customers are same as book value.
3. The Company does not hold any collaterals as security.
4. Without taking into account the collateral or other credit enhancements

held, the notes receivable of the Group are most representative of the highest credit risk as of March 31, 2026, December 31, 2025, and March 31, 2025. The accident insurance amounts are same as book value.

5. Credit risks associated with accounts receivable and notes receivable are stated in Note 12(2).

(5) Inventory

	March 31, 2026		
		Allowance for inventory valuation	Carrying amount
	Costs		
Raw materials	\$ 625,483	(\$ 35,031)	\$ 590,452
Works in process	483,994	(9,137)	474,857
Finished products	665,995	(28,296)	637,699
Merchandise inventory	458,554	(36,428)	422,126
Inventory in transit	178,919	-	178,919
	<u>\$ 2,412,945</u>	<u>(\$ 108,892)</u>	<u>\$ 2,304,053</u>

	December 31, 2025		
		Allowance for inventory valuation	Carrying amount
	Costs		
Raw materials	\$ 456,614	(\$ 30,996)	\$ 425,618
Works in process	367,496	(8,935)	358,561
Finished products	614,516	(24,828)	589,688
Merchandise inventory	394,382	(32,360)	362,022
Inventory in transit	77,843	-	77,843
	<u>\$ 1,910,851</u>	<u>(\$ 97,119)</u>	<u>\$ 1,813,732</u>

	March 31, 2025		
		Allowance for inventory valuation	Carrying amount
	Costs		
Raw materials	\$ 353,892	(\$ 31,869)	\$ 327,023
Works in process	377,627	(8,948)	368,679
Finished products	504,860	(25,100)	479,760
Merchandise inventory	354,974	(40,673)	314,301
Inventory in transit	71,199	-	71,199
	<u>\$ 1,667,552</u>	<u>(\$ 106,590)</u>	<u>\$ 1,560,962</u>

The inventory costs recognized as expenses by the Group in the current period:

	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
Cost of inventory sold	\$ 2,141,258	\$ 1,903,073
Income from sale of scrap and waste materials	(43,280)	(30,684)
Inventory valuation losses	11,773	17,700
Loss (gain) on physical inventory and loss of scrap	<u>2,687</u>	<u>235</u>
	<u>\$ 2,112,438</u>	<u>\$ 1,890,324</u>

(6) Prepayments

	<u>March 31, 2025</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Prepayment	\$ 139,231	\$ 44,538	\$ 38,050
Prepaid Expenses	36,244	20,828	37,286
Prepaid Expenses - Insurance	2,400	1,482	3,049
Other Prepayments	<u>6,203</u>	<u>8,146</u>	<u>4,493</u>
	<u>\$ 184,078</u>	<u>\$ 74,994</u>	<u>\$ 82,878</u>

(7) Investment accounted for under the equity method

1. Detail is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Associates:			
Wanshih Electronic Co., Ltd. (Wanshih Electronic) (Note 4)	\$ 301,041	\$ 293,846	\$ 284,741
Wan Shih (Hong Kong) Co., Ltd. (Note 1) (Note 2) (Wan Shih Hong Kong)	17,543	17,229	18,333
Inga Nano Technology Co., Ltd. (Note 3) (Inga Nano Technology)	19,687	20,211	29,647
ALPHA TREASURE INVESTMENTS LIMITED (ALPHA)	501	2,064	4,271
HONG YI Co., Ltd. (HONG YI)(Note 4)	20,730	8,780	11,969
	359,502	342,130	348,961
Accumulated impairment loss	(40,749)	(41,687)	(41,687)
	<u>\$ 318,753</u>	<u>\$ 300,443</u>	<u>\$ 307,274</u>

Note 1: In the first quarter of year 2025, the corporate bonds issued by Wanshih Electronic were gradually converted into common shares. Additionally, the company disposed of 40,000 shares of Wanshih Electronic, a material associates of the Group in the first quarter of year 2025, the disposal price is \$1,274 and its investment has not lost its significant influence, so it is prorated transfer the amount previously recognized in other comprehensive profit or loss and recognize it in "Other gains and losses Loss-disposal of investment interests" totaling \$667.

Note 2: The company disposed of 374,000 shares of Wanshih Electronic, a material associates of the Group in the first quarter of year 2026, the disposal price is \$11,706 and its investment has not lost its significant influence, so it is prorated transfer the amount previously recognized in other comprehensive profit or loss and recognize it in "Other gains and losses Loss-disposal of investment interests" totaling \$5,752.

Note 3: In 2025, the company didn't participated in the cash capital increase of Inga Nano Technology totaling, the shareholding ratio changed from 28% to 26.7%.

Note 4: To explore the India market, the Company invested NT\$13,200 in HONG YI in the first quarter of 2026, the shareholding percentage from 40% increase to 42%.

Note 5: The company disposed of 409,000 shares of Suzhou Wanshih, a material associates of the Group in the first quarter of year 2025, the disposal price is \$13,527 and lost all of the influence. Because of the impairment loss had already been fully recognized, so record "Other gains and losses Loss-disposal of investment interests" totaling \$13,527.

2. Share of profit or loss of associates accounted for using equity method:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Wanshih Electronic	\$ 2,819	(\$ 1,245)
Wan Shih Hong Kong	129	(2,267)
Inga Nano Technology	(524)	(648)
ALPHA	(1,570)	(803)
HONG YI	(876)	(23)
	<u>(\$ 22)</u>	<u>(\$ 4,986)</u>

3. The investments held by the Group using the equity method - Wan Shih Hong Kong, Inga Nano Technology, ALPHA and HONG-YI are recognized based on the evaluation of the invested companies' self-prepared financial statements for the same period.

4. (1) The basic information of material associates of the Group is as follows:

Company name	Main operating location	Shareholding percentage		Nature of relationship	Measurement method
		March 31, 2026	December 31, 2025		
Wanshih Electronic	Taiwan	19.85%	20.31%	Strategic investment	Equity method

Company name	Main operating location	Shareholding percentage		Nature of relationship	Measurement method
		March 31, 2025			
Wanshih Electronic	Taiwan	20.31%		Strategic investment	Equity method

(2) The summary on the financial information of material associates of the Group is as follows:

Balance Sheet

	Wanshih Electronic		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	\$ 243,077	\$ 222,438	\$ 287,307
Non-current assets	1,163,968	1,069,343	992,339
Current liabilities	(272,088)	(227,563)	(253,831)
Non-current liabilities	(57,525)	(56,492)	(62,920)
Total net assets	<u>\$ 1,077,432</u>	<u>\$ 1,007,726</u>	<u>\$ 962,895</u>
Proportion of net assets of associate held by the Company	\$ 213,870	\$ 204,669	\$ 195,564
Goodwill	<u>46,422</u>	<u>47,490</u>	<u>47,490</u>
Associate carrying value	<u>\$ 260,292</u>	<u>\$ 252,159</u>	<u>\$ 243,054</u>

Statement of Comprehensive Income

	Wanshih Electronic	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Revenue	\$ 138,783	\$ 133,374
Net loss for the period	\$ 12,008	(\$ 6,128)
Other comprehensive income (net, after tax)	<u>62,930</u>	<u>16,365</u>
Total comprehensive income for the period	<u>\$ 74,938</u>	<u>\$ 10,237</u>
Dividends received from associate	<u>\$ -</u>	<u>\$ -</u>

- (3) The summary on the share of individual non-material associate's carrying amount and operating result of the Group is as follows:

As of March 31, 2025, December 31, 2024, March 31, 2024, the total of the carrying amount of individual non-material associate of the Group were NT\$64,220, NT\$67,833 and NT\$63,495 respectively.

	January 1 to March 31, 2026	January 1 to March 31, 2025
Net loss for the period	(\$ 2,841)	(\$ 3,741)
Other comprehensive income (net, after tax)	<u>7</u>	<u>129</u>
Total comprehensive income for the period	<u>(\$ 2,834)</u>	<u>(\$ 3,612)</u>

5. The Group's material associate Wanshih Electronic had the quoted price, and its fair value as of March 31, 2026, December 31, 2025, March 31, 2025 was NT\$459,968, NT\$446,442 and NT\$374,945 respectively.
6. (1) Due to the operating loss of the investment under the equity method - Wanshih Electronic, for Wanshih Electronic and its subsidiary, the Group used the fixed asset useful value as the recoverable amount during the impairment test, and the impairment loss amount of NT\$47,175 was recognized in 2025. In addition, due to the Group's disposal of Wanshih Electronic's shares in the first quarter of 2026, the cumulative impairment was excluded. As of March 31, 2026, the cumulative amount of impairment was \$40,749.
- (2) For the investment accounted for under the equity method - Suzhou Wanshih, held by the Group, due to the recoverable amount being lower than the carrying value, the impairment loss for the previous years were recognized in full at an amount of NT\$11,380, and disposed in the first quarter of year 2025.
7. The Company is the largest single shareholder of Wanshih Electronic and holds shares representing 19.85% of the voting rights. However, since the shareholding percentage of other top 10 major shareholders (non-related parties) is higher than that of the Company, and since there are no agreements for negotiation or group decision among the shareholders, the Company has no actual capability in directing material decisions. Accordingly, it is determined that the Company has no control power on the associate.
8. Please refer to Note 8 for information on collaterals provided for investments under equity method.

(8) Property, plant and equipment

	2026					
	Land	Buildings and structures	Machinery and equipment	Office equipment	Others	Total
January 1						
Costs	\$ 343,686	\$ 1,110,842	\$ 2,101,112	\$ 87,182	\$ 686,895	\$ 4,329,717
Accumulated depreciation and impairment	-	(375,725)	(1,542,468)	(68,104)	(395,432)	(2,381,729)
	<u>\$ 343,686</u>	<u>\$ 735,117</u>	<u>\$ 558,644</u>	<u>\$ 19,078</u>	<u>\$ 291,463</u>	<u>\$ 1,947,988</u>
January 1	\$ 343,686	\$ 735,117	\$ 558,644	\$ 19,078	\$ 291,463	\$ 1,947,988
Addition	-	13,345	5,401	5,021	65,626	89,393
Disposal	-	-	(8,153)	(672)	(587)	(9,412)
Transfer (Note 2)	-	521	28,250	-	(28,771)	-
Depreciation expenses	-	(11,808)	(26,383)	(1,714)	(9,532)	(49,437)

Net exchange differences	<u>86</u>	<u>7,486</u>	<u>(2,104)</u>	<u>49</u>	<u>(1,747)</u>	<u>3,770</u>
March 31	<u>\$ 343,772</u>	<u>\$ 744,661</u>	<u>\$ 555,655</u>	<u>\$ 21,762</u>	<u>\$ 316,452</u>	<u>\$ 1,982,302</u>

March 31						
Costs	\$ 343,772	\$ 1,124,708	\$ 2,126,610	\$ 91,531	\$ 723,163	\$ 4,409,698
Accumulated depreciation and impairment	<u>-</u>	<u>(380,047)</u>	<u>(1,570,955)</u>	<u>(69,769)</u>	<u>(406,711)</u>	<u>(2,427,396)</u>
	<u>\$ 343,772</u>	<u>\$ 744,661</u>	<u>\$ 555,655</u>	<u>\$ 21,762</u>	<u>\$ 316,452</u>	<u>\$ 1,982,302</u>

2025						
	Land	Buildings and structures	Machinery and equipment	Office equipment	Others	Total
January 1						
Costs	\$ 194,045	\$ 635,913	\$ 2,004,746	\$ 82,198	\$ 549,156	\$ 3,466,058
Accumulated depreciation and impairment	<u>-</u>	<u>(334,596)</u>	<u>(1,477,595)</u>	<u>(62,021)</u>	<u>(365,025)</u>	<u>(2,239,237)</u>
	<u>\$ 194,045</u>	<u>\$ 301,317</u>	<u>\$ 527,151</u>	<u>\$ 20,177</u>	<u>\$ 184,131</u>	<u>\$ 1,226,821</u>
January 1	\$ 194,045	\$ 301,317	\$ 527,151	\$ 20,177	\$ 184,131	\$ 1,226,821
Addition	-	1,118	3,207	731	90,310	95,366
Disposal	-	-	(2,449)	-	(247)	(2,696)
Transfer	-	-	1,107	798	(1,905)	-
Depreciation expenses	-	(8,048)	(24,710)	(1,678)	(7,349)	(41,785)
Net exchange differences	<u>2,336</u>	<u>3,890</u>	<u>7,717</u>	<u>432</u>	<u>2,753</u>	<u>17,128</u>
March 31	<u>\$ 196,381</u>	<u>\$ 298,277</u>	<u>\$ 512,023</u>	<u>\$ 20,460</u>	<u>\$ 267,693</u>	<u>\$ 1,294,834</u>
March 31						
Costs	\$ 196,381	\$ 645,990	\$ 2,024,350	\$ 85,279	\$ 639,020	\$ 3,591,020
Accumulated depreciation and impairment	<u>-</u>	<u>(347,713)</u>	<u>(1,512,327)</u>	<u>(64,819)</u>	<u>(371,327)</u>	<u>(2,296,186)</u>
	<u>\$ 196,381</u>	<u>\$ 298,277</u>	<u>\$ 512,023</u>	<u>\$ 20,460</u>	<u>\$ 267,693</u>	<u>\$ 1,294,834</u>

For information on the pledge of property, plant and equipment, please refer to Note 8 for details.

(9) Lease transactions - lessee

1. The underlying assets of the Group's lease include lands, buildings, machinery equipment and company vehicles. The lease contract durations are typically for 3 to 8 years. Lease contracts are agreed upon individually and contain different terms and conditions. Except for leased assets shall not be used as collaterals, and are not restricted in any way.

2. The information on the carrying amount of the right-of-use asset and the recognized depreciation expense is as follows:

	Carrying amount		
	March 31, 2025	December 31, 2025	March 31, 2025
Land	\$ 61,723	\$ 61,647	\$ 65,156
Buildings	28,825	37,050	65,929
Transportation equipment (company vehicles)	43	173	1,710
	<u>\$ 90,591</u>	<u>\$ 98,870</u>	<u>\$ 132,795</u>

	Depreciation expenses	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Land	\$ 617	\$ 629
Buildings	8,686	8,984
Transportation equipment (company vehicles)	130	521
	<u>\$ 9,433</u>	<u>\$ 10,134</u>

3. The Group's right-of-use asset increased by NT\$0 and NT\$0 for 2026 and January 1 to March 31, 2025, respectively.
4. Profit or loss items in relation to lease contracts are as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
<u>Items that affect profit or loss</u>		
Interest expense of lease liabilities	\$ 116	\$ 255
Expenses attributable to short-term lease contracts	584	598

5. The Group's total cash used in lease contracts were NT\$10,305 and \$10,760 for 2026 and January 1 to March 31, 2025, respectively.
6. Option of lease extension and option of lease termination
- (1) The lease subject matters classified as the building lease among the lease contracts of the Group is approximately 26%, including the option of extension that can be executed by the Group. The signing of such clause in the lease contract is to enhance the flexible operational management of the Group.
- (2) During the determination of lease period, the Group considers all of the facts and conditions related to economic incentives that may be generated due to exercise of the option of extension. When material event is assessed to occur due to exercise of the option of extension or non-exercise of the option of termination, the lease period will be re-evaluated.

(10) Investment property

	2026	2025
January 1	\$ 242,914	\$ 252,675
Net exchange differences	<u>864</u>	<u>993</u>
March 31	<u>\$ 243,778</u>	<u>\$ 253,668</u>

1. Rental income from investment property and direct operating expenses arising from the investment property:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Rental income from investment property	<u>\$ 2,747</u>	<u>\$ 2,963</u>
Direct operating expenses arising from the investment property generating rental income in the current period	<u>\$ 267</u>	<u>\$ 512</u>
Direct operating expenses arising from the investment property generating rental income in the current period	<u>\$ -</u>	<u>\$ -</u>

2. Investment property fair value basis

The investment properties held by the Group are mainly located at Wugu District, New Taipei City and Kowloon Bay, Hong Kong. Fair price refers to the valuation result of independent valuation expert, and the valuation uses the equity method in order to perform assessment based on the rent of similar real properties at the relevant neighborhood areas of the assets. The main appraisal report information used is as follows:

(1.) The locations of investment properties of the Group and the appraisal method used are summarized in the following:

Year	Subject property	Location	Appraisal method	Appraiser	Appraiser firm	Appraisal base date
March 31, 2026	Wugu Building	Wugu District, New Taipei City	Income approach	Wei-Han Sun	Xianjian	March 31, 2026
March 31, 2026	Hong Kong Building	Kowloon Bay, Hong Kong	Income approach	Guo-jun Hsu	Zhongliang	March 31, 2026
December 31, 2025	Wugu Building	Wugu District, New Taipei City	Income approach	Wei-Han Sun	Xianjian	December 31, 2025
December 31, 2025	Hong Kong Building	Kowloon Bay, Hong Kong	Income approach	Guo-jun Hsu	Zhongliang	December 31, 2025

March 31, 2025	Wugu Building	Wugu District, New Taipei City	Income approach	Wei-Han Sun	Xianjian	March 31, 2025
March 31, 2025	Hong Kong Building	Kowloon Bay, Hong Kong	Income approach	Guo-jun Hsu	Zhongliang	March 31, 2025

Note: We have obtained the valuer's statement on the validity of the Wugu Building and Hong Kong Building valuation report on March 31, 2026 and March 31, 2025.

- (2) For the individual case using the income approach, the income value estimation adopts the discounting cash flow analysis method. The cash inflow refers to the annual rent income, and the cash outflow includes land value tax, house tax, insurance fee, management and maintenance fee, replacement allowance and other relevant operating expenses. The main parameters used are as follows:

Year	Location	Period	Discount rate (Note 1)	Income capitalization rate (Note 2)
March 31, 2026	Wugu District, New Taipei City	10	2.875%	3.750%
March 31, 2026	Kowloon Bay, Hong Kong	10	6.000%	4.000%
December 31, 2025	Wugu District, New Taipei City	10	2.875%	3.750%
December 31, 2025	Kowloon Bay, Hong Kong	10	6.000%	4.000%
March 31, 2025	Wugu District, New Taipei City	10	2.875%	3.875%
March 31, 2025	Kowloon Bay, Hong Kong	10	5.750%	3.750%

Note 1: For the discount rate, based on the consideration of the product type and risk factors of this case, the risk premium approach is used to determine the discount rate.

Note 2: The Income capitalization rate uses the investment return plus the risk premium of 1% of the real property value after 10 years.

Year	Cash inflow item	Local rent status	Similar comparable subject property in the market
March 31, 2026	Rental income (dollar/square meter/month)	Approximately \$726~\$886	Approximately \$734~\$832
March 31, 2026	Rental income (dollar/square foot/month)	Approximately \$64.9~\$88.7	Approximately \$46.1~\$93.5

December 31, 2025	Rental income (dollar/square meter/month)	Approximately \$726~\$886	Approximately \$734~\$832
December 31, 2025	Rental income (dollar/square foot/month)	Approximately \$64.9~\$88.7	Approximately \$46.1~\$93.5
March 31, 2025	Rental income (dollar/square meter/month)	Approximately \$706~\$804	Approximately \$735~\$829
March 31, 2025	Rental income (dollar/square foot/month)	Approximately \$79.4~\$79.6	Approximately \$72.3~\$136.1

3. Please refer to Note 12(3) for information on investment property fair value.
4. Please refer to Note 8 for Information on the restricted assets that were pledged to others as collateral.

(11) Intangible assets

2026					
	Goodwill	Customer relations	Computer software	Total	
January 1					
Costs	\$ 129,108	\$ 75,630	\$ 95,375	\$	300,113
Accumulated amortization and losses	- (75,630)	(62,677)	(138,307)		
	<u>\$ 129,108</u>	<u>\$ -</u>	<u>\$ 32,698</u>	<u>\$</u>	<u>161,806</u>
January 1	\$ 129,108	\$ -	\$ 32,698	\$	161,806
Addition – acquired independently	-	-	1,186		1,186
Amortization expenses	-	- (2,677)	(2,677)		
Net exchange differences	-	- (730)	(730)		
March 31	<u>\$ 129,108</u>	<u>\$ -</u>	<u>\$ 30,477</u>	<u>\$</u>	<u>159,585</u>
March 31					
Costs	\$ 129,108	\$ 75,630	\$ 94,523	\$	299,261
Accumulated amortization and losses	- (75,630)	(64,046)	(139,676)		
	<u>\$ 129,108</u>	<u>\$ -</u>	<u>\$ 30,477</u>	<u>\$</u>	<u>159,585</u>
2025					
	Goodwill	Customer relations	Computer software	Total	
January 1					
Costs	\$ 129,108	\$ 75,630	\$ 78,259	\$	282,997
Accumulated amortization and losses	- (75,630)	(51,147)	(126,777)		
	<u>\$ 129,108</u>	<u>\$ -</u>	<u>\$ 27,112</u>	<u>\$</u>	<u>156,220</u>
January 1	\$ 129,108	\$ -	\$ 27,112	\$	156,220
Addition – acquired independently	-	-	2,364		2,364
Amortization expenses	-	- (2,196)	(2,196)		

Net exchange differences	<u>-</u>	<u>-</u>	<u>612</u>	<u>612</u>
March 31	<u>\$ 129,108</u>	<u>\$ -</u>	<u>\$ 27,892</u>	<u>\$ 157,000</u>
March 31				
Costs	\$ 129,108	\$ 75,630	\$ 82,269	\$ 287,007
Accumulated amortization and losses	<u>-</u>	<u>(75,630)</u>	<u>(54,377)</u>	<u>(130,007)</u>
	<u>\$ 129,108</u>	<u>\$ -</u>	<u>\$ 27,892</u>	<u>\$ 157,000</u>

1. Details of the intangible assets amortization were as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Operating cost	\$ 2,574	\$ 2,091
Selling expenses	5	4
Administrative expenses	76	97
Research and development expenses	22	4
	<u>\$ 2,677</u>	<u>\$ 2,196</u>

2. Goodwill is allocated to the Group's cash generating unit identified according to the operating segments:

	March 31, 2025	December 31, 2024	March 31, 2024
U.S.A.	<u>\$ 129,108</u>	<u>\$ 129,108</u>	<u>\$ 129,108</u>

3. Goodwill Impairment Assessment

- (1.) Goodwill impairment evaluation depends on subjective judgments by management, which involve identifying cash-generating units and determining their respective recoverable amounts.
- (2.) The Group performs a goodwill impairment assessment based on its recoverable amount at the end of each annual reporting period, using value-in-use as the basis for calculating the recoverable amount.
- (3.) Value-in-use is calculated based on cash flow projections derived from financial budgets approved by management. Management determines budgeted gross margins and growth rates based on historical performance and expectations of market development. The market multiples applied are also consistent with comparable peers in the market. The discount rates used reflect the specific risks relating to the relevant operating segments and the current market assessments of the time value of money.

(12) Bonds payable

	March 31, 2026	December 31, 2025	March 31, 2025
Bonds payable	\$ 997,800	\$ 1,000,000	\$ 503,500
Less: Bonds payable discount	(57,378)	(62,856)	(4,692)
	\$ 940,422	\$ 937,144	\$ 498,808
Less: Current portion or exercise of put options	-	-	(498,808)
	<u>\$ 940,422</u>	<u>\$ 937,144</u>	<u>\$ -</u>

1. The Company issued the seventh time of domestic unsecured convertible bonds (referred to as “domestic seventh convertible bonds”) on November 6, 2025, with the issuance total amount of NT\$1,000,000, and issued at 106.21% of par value. The main issuance criteria are as follows:

(1) Issuance period: 3 years, from November 6, 2025 to November 6, 2028 for maturity.

(2) Coupon rate: fixed annual interest rate of 0%

(3) Redemption method:

Unless the Company has redeemed early, repurchased and written off or the holders of the seventh convertible bonds has exercised the conversion right or put right, during the maturity date of the seventh convertible bonds, the Company will redeem the seventh convertible bonds based on the par value of the seventh convertible bonds plus the earning rate of annual interest rate of 0.0%.

(4) Conversion period:

Except that the seventh convertible bonds have been redeemed or repurchased early, or the suspension of transfer period prescribed in the law and specified in the trust contract, up to the end of the next day when the issuance of the seventh convertible bonds has reached three full months, the holders of the sixth convertible bonds may request the Company to convert the seventh convertible bonds into common shares newly issued by the Company.

(5) Conversion price:

The conversion price of the seventh convertible bonds is 101.78% of the reference price, i.e. NT\$41.70. The reference price is determined based on the closing price of NT\$40.97 of the common shares price listed at TPEx on the business day five day average before the base date specified by the Company.

(6) Callable right:

Under the following conditions, the Company may redeem the seventh convertible bonds early:

- a. From the next day when the issuance has reached three full months to the date of 40 days before the maturity of the issuance period, if the closing price of the common shares of the Company in Taiwan continues to reach more than 30% of the conversion price at that time for thirty business days, the Company may redeem all of the seventh convertible bonds early based on the early redemption amount.
 - b. From the next day when the issuance has reached three full months to the date of 40 days before the maturity of the issuance period, if the balance of the outstanding seventh convertible bonds is lower than 10% of the original total issuance amount, the Company may redeem all of the seventh convertible bonds early based on the early redemption amount.
- (7) The Unconverted Bond payable balance at March 31, 2026 and December 31, 2025 were NT \$997,800 NT \$1,000,000 ,respectively.
2. During the issuance of the convertible bonds of the Group, according to the regulations of IAS 32 “Financial Instruments: Presentation”, the conversion right of equity nature is separated from the liability component, which is recognized under the “Capital surplus - subscription right” at an amount of NT\$124,468. In addition, with regard to the embedded callable right, according to IFRS 9 “Financial Instruments”, since it is not closely related to the economic characteristic and risk of the debt instruments of the main contract, it is handled separately, and its net value is recognized under the “financial assets at fair value through profit or loss”.
3. The Company issued the sixth time of domestic unsecured convertible bonds (referred to as “domestic fifth convertible bonds) on October 31, 2022, with the issuance total amount of NT\$800,000, and issued at 101% of par value. The main issuance criteria are as follows:
 - (1) Issuance period: 3 years, from October 31, 2022 to October 31, 2025 for maturity.
 - (2) Coupon rate: fixed annual interest rate of 0%
 - (3) Redemption method:
Unless the Company has redeemed, repurchased and canceled it in advance or the holders of the Sixth Convertible Bonds have exercised their conversion rights, the Sixth Convertible Bonds will be converted by the Company on the maturity date based on the Sixth Convertible Bonds. This sixth convertible bond will be redeemed at a yield plus an annual interest rate of 0.0% per face amount.
 - (4) Conversion period:
Except that the sixth convertible bonds have been redeemed or repurchased early, or the suspension of transfer period prescribed in the law and specified in the trust contract, up to the end of the

next day when the issuance of the sixth convertible bonds has reached three full months, the holders of the sixth convertible bonds may request the Company to convert the sixth convertible bonds into common shares newly issued by the Company.

(5) Conversion price:

The conversion price of the sixth convertible bonds is 101.63% of the reference price, i.e. NT\$36.20. The reference price is determined based on the closing price of NT\$35.62 of the common shares price listed at TPEx on the business day one day before the base date specified by the Company. Since the Company has executed the cash capital increase, and according to Article 11 of the Regulations for Issuance and Conversion of Bonds, the conversion price shall be adjusted, the conversion price was adjusted to NT\$33.10 from NT\$34.10, when the share payments are made in full starting from July 15, 2024.

(6) Callable right:

Under the following conditions, the Company may redeem the fifth convertible bonds early:

- A. From the next day when the issuance has reached three full months to the date of 40 days before the maturity of the issuance period, if the closing price of the common shares of the Company in Taiwan continues to reach more than 30% of the conversion price at that time for thirty business days, the Company may redeem all of the sixth convertible bonds early based on the early redemption amount.
- B. From the next day when the issuance has reached three full months to the date of 40 days before the maturity of the issuance period, if the balance of the outstanding fifth convertible bonds is lower than 10% of the original total issuance amount, the Company may redeem all of the sixth convertible bonds early based on the early redemption amount.

(7) As of March 31, 2025, the unconverted balances were \$503,500.

- 4. During the issuance of the convertible bonds of the Group, according to the regulations of IAS 32 "Financial Instruments: Presentation", the conversion right of equity nature is separated from the liability component, which is recognized under the "Capital surplus - subscription right" at an amount of NT\$65,027. In addition, with regard to the embedded callable right, according to IFRS 9 "Financial Instruments", since it is not closely related to the economic characteristic and risk of the debt instruments of the main contract, it is handled separately, and its net value is recognized under the "financial assets at fair value through profit or loss".
- 5. From January 1 to March 31, 2026 the seventh convertible corporate bonds with a face value of \$2,200 were converted into 52,757 shares

of common stock. From January 1 to March 31, 2025 the sixth convertible corporate bonds with a face value of \$229,400 were converted into 6,930,477 shares of common stock.

(13) Short-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Secured bank loans	\$ 526,790	\$ 358,550	\$ 328,563
Unsecured bank loans	1,634,595	912,650	645,693
	<u>\$ 2,161,385</u>	<u>\$ 1,271,200</u>	<u>\$ 974,256</u>
Interest rate range	1.94%~4.87%	1.84%~4.35%	1.89%~4.8%
1. The interest expenses for the long and short term borrowings recognized from January 1 to March 31, 2026 and 2025 were NT\$13,747 and NT\$11,254, respectively.			
2. Please refer to Note 8 for details of the collaterals provided for the short-term borrowings of the Group.			

(14) Other payables

	March 31, 2026	December 31, 2025	March 31, 2025
Dividend payable	\$ 364,911	\$ -	\$ -
Salary and bonus payable	150,269	147,265	161,710
Accrued Expenses	11,668	12,094	10,201
Others	<u>177,339</u>	<u>152,902</u>	<u>113,511</u>
	<u>\$ 704,187</u>	<u>\$ 312,261</u>	<u>\$ 285,422</u>

(15) Long-term borrowings

<u>Nature of borrowings</u>	March 31, 2026	December 31, 2025	March 31, 2025
Long-term bank loans			
Secured loan	\$ 58,986	\$ 65,189	\$ 86,821
No guarantee	23,945	24,619	70,119
Less: Current portion of long-term borrowings	<u>(43,509)</u>	<u>(44,657)</u>	<u>(67,229)</u>
	<u>\$ 39,422</u>	<u>\$ 45,151</u>	<u>\$ 89,641</u>
Interest rate range	2.128%~5.5%	2.128%~5.5%	1.798%~5.9%

1. The repayment period for secured loans is from 2021 to 2042, and the repayment period for the unsecured loans is from the 2023 to 2030.
2. The Company signed the credit extension contract with the Taipei Branch, Bangkok Bank of Thailand, which requested the financial report of the Company to satisfy the following key performance:

- (1) The current ratio of the annual consolidated financial statements shall not be less than 100% during the duration of the credit extension contract, and the debt-to-net worth ratio shall not be greater than 250% during the duration of the credit extension contract.
 - (2) In case where the Company breaches the aforementioned commitment, the Bangkok Bank of Thailand will suspend the Company's application of new loans, and unless the consent of the Bangkok Bank of Thailand is obtained, no amount can be further drawn.
3. Detail of the loan credit not yet drawn by the Group is as follows:

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Unused amount	<u>\$ 270,973</u>	<u>\$ 268,167</u>	<u>\$ 614,351</u>

4. Please refer to Note 8 for details of the collaterals provided for the long-term borrowings of the Group.

(16) Pension

- 1.(1) By adhering to the requirements set forth in the Labor Standards Act, the Company has established its own defined retirement benefits plan, which is applicable both to the service years of all regular employees rendered before the enforcement of the Labor Pension Act on July 1, 2005, and to the service years of all employees who elected to continue applying the Labor Standards Act after the implementation of the Labor Pension Act. Pensions for employees qualified for retirement are calculated based on their servicing years and their average salaries of the 6 months prior to their retirement. Two bases are given for each full year of service rendered within 15 years (inclusive). But for the rest of the years over 15 years, one base is given for each full year of service rendered. The total number of bases shall be no more than 45. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, under the name of the Independent Retirement Fund Committee. In addition, the Company estimates the balance of the said designated pension account before the end of year. If the balance calculated in the manner specified above is not sufficient to cover the amount to be paid to all employees qualifying the retirement conditions next year, a lump-sum deposit will be made before of the end of March of the following year to cover the difference.

- (2) Thai Wonderful Wire and Cable chooses to adopt the confirmed pension payment method according to the local law, and relevant pension expense is appropriated according to the expected unit payment method.
 - (3) The pension costs of the Group recognized according to the aforementioned pension regulations from January 1 to March 31, 2026 and 2025 were NT\$1,272 and NT\$2,062 respectively.
 - (4) Expected contributions to the defined benefit pension plans of the Group for 2026 amounts to NT\$548.
2. (1) Since July 1, 2005, the Company and Wonderful Photoelectricity have established their own pension regulations applicable to Taiwanese nationals in accordance with the Labor Pension Act. For employees of the Company that choose to apply the Labor Pension Act, the Company makes a contribution equal to 6% of the monthly salary to their individual retirement account with the Bureau of Labor Insurance. Employee pensions may be paid in monthly installments or in lump-sum payment based the accumulated amount in the employee's individual retirement account.
- (2) Wonderful Photo Electricity Dongguan, Elitech Technology and Wan Shih Hong Kong contribute a certain ratio of total amount of local employee salaries for the social insurance fund according to the social insurance system specified by the People's Republic of China (PRC). The pension for employees is managed independently by the government. Except for making a monthly contribution, the Group has no further obligation.
 - (3) ABA provides the Employee 401(K) Retirement Saving Plan, and the 401(K) plan adopts the confirmed appropriation system. During the employment period of employees, a certain ratio of the salary is appropriated to the personal pension account periodically according to the regulations.
 - (4) For the rest of overseas subsidiary, no retirement regulations and relevant policies have been established.
 - (5) The pension costs of the Group recognized according to the aforementioned pension regulations from January 1 to March 31, 2026 and 2025 were NT\$6,148 and NT\$5,258 respectively.

(17) Share-based payment

1. Up to March 31, 2026 and 2025, the Group's share-based payment arrangements were as follows:

Type of arrangement	Grant date	Quantity granted	Vesting conditions
Treasury stock transferred to employees	March 9,2026	1,014,000	Immediately
Treasury stock transferred to employees	March 12,2025	2,600,000	Immediately

The restricted stocks issued by the Company cannot be transferred during one year from March 9,2026 and March 12,2025.

Among the share-based payment arrangements above, are settled by equity.

2. The fair value of stock options granted on is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

Type of arrangement	Grant date	Stock Price(NT)	Exercise Price(NT)	Expected price volatility	Expected Option life	Expected dividends	Risk-free interest rate	Fair value per unit (NT)
Treasury stock transferred to employees	March 9,2026	\$35.14	\$25.46	48.96%	0.129	\$ -	0.9597%	9.78
Treasury stock transferred to employees	March 12,2025	\$33.57	\$15.64	34.22%	0.121	\$ -	1.1510%	17.95

Note: Expected price volatility rate was estimated by using the stock prices of 1 year before grant date, and the standard deviation of return on the stock during this period.

3. Expenses incurred on share-based payment transactions are shown below:

	January 1 to March 31,2026	January 1 to March 31,2025
Equity-settled	\$ <u>9,917</u>	\$ <u>46,670</u>

(18) Share capital

1. Up to March 31, 2026, the Company's authorized capital equal was NT\$3,000,000, paid-in capital equal was NT\$1,865,225, at par value of NT\$10 per share. All proceeds for share subscription of the Company were collected in full.

Adjustments in the number of the Company's ordinary shares

outstanding (in thousand shares) are as follows:

	2026	2025
January 1	182,455	160,045
Conversion of convertible corporate bonds	53	6,930
Buyback Treasury shares	(225)	-
March 31	182,283	166,975

2. Treasury shares

(1) Reason of recovering shares and quantity change status (thousand shares):

Name of company holding shares	Reason of recovering shares	March 31, 2026	
		Number of shares	Carrying amount
The Company	For transfer of shares to employees	4,239 thousand shares	\$ 143,584

Name of company holding shares	Reason of recovering shares	December 31, 2025	
		Number of shares	Carrying amount
The Company	For transfer of shares to employees	4,014 thousand shares	\$ 131,607

Name of company holding shares	Reason of recovering shares	March 31, 2025	
		Number of shares	Carrying amount
The Company	For transfer of shares to employees	3,614 thousand shares	\$ 61,008

(2) According to the regulations of Securities and Exchange Act, the buyback ratio of the outstanding shares of a company shall not exceed 10% of the issued shares of the company, and the total amount of the buyback shares must not exceed the retained earnings plus the premium of the issued shares and the realized capital reserve amount.

(3) The treasury shares held by the Company, in accordance with Securities and Exchange Act, shall not be pledged and shall not enjoy the shareholders' right before transfer.

- (4) According to the regulations of the Securities and Exchange Act, the shares bought back for transfer to employees shall be transferred within 5 years from the buyback date. If transfer is not completed by such time-limit, it shall be deemed that the Company has not issued such shares, and the registration of share cancellation must be made. In addition, for the shares bought back for the purpose of protecting the credit of the Company and the shareholders' equity, the registration of share cancellation must be made within 6 months from the buyback date.
- (5) In 2025, the Company transferred 2,600 thousand treasury shares to employees, collecting a total of \$40,542, and buyback treasury shares 3,000 thousand shares, cost a total of \$114,489, in additional in year 2026 buyback treasury shares 225 thousand shares, cost a total of \$11,977 in share proceeds. As of March 31, 2026, a total of 4,239 thousand shares .
3. The number of shares held by associates of the Company as of March 31, 2026, December 31, 2025 and March 31, 2025 were 4,127 thousand shares, 4,877 thousand shares and 5,490 thousand shares respectively.

(19) Capital surplus

Under the Company Act, capital surplus arising from shares issued at premium or from donation may be used for offsetting deficit. Furthermore, if the Company has no accumulated loss, capital surplus may be used for issuing new shares or distributing cash in proportion to shareholders' original shareholding percentage. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalized mentioned above should not exceed 10% of the paid-in capital each year. The Company may use capital surplus to offset loss only when the amount of reserves is insufficient to offset the loss.

						2026 Actual acquisition or disposal of subsidiary equity or difference in book value	Recognition of changes in all equity interests in subsidiaries	Changes in net equity value of affiliated companies	Total
	Issue premium	Treasury shares Trading	Employee Restricted shares	Receiving gifts from shareholders	Corporate debt options				
January 1	\$882,870	\$115,832	\$ -	\$ 469	\$ 124,468	\$ 7,448	\$ 4,345	\$ 34,339	\$1,169,771
Share-based payment			9,917						9,917
Receiving gifts from shareholders	-	-		87	-	-	-	-	87
Conversion of convertible corporate bonds	1,810	-		-	(274)	-	-	-	1,536
Recognition of change in equity associates in portion to the Group's	-	-	-	-	-	-	-	(1,751)	(1,751)
March 31	<u>\$884,680</u>	<u>\$ 115,832</u>	<u>\$ 9,917</u>	<u>\$ 556</u>	<u>\$ 124,194</u>	<u>\$ 7,448</u>	<u>\$ 4,345</u>	<u>\$ 32,588</u>	<u>\$ 707,320</u>

	Issue premium	Treasury shares Trading	Receiving gifts from shareholders	Corporate debt options	Actual acquisition or disposal of subsidiary equity or difference in book value	Recognition of changes in all equity interests in subsidiaries	Changes in net equity value of affiliated companies	Total
January 1	\$321,862	\$ 72,510	\$ -	\$ 415	\$ 59,573	\$ 11,990	\$ 4,345	\$ 32,764
Share-based payment			46,670					
Receiving gifts from shareholders	-	-		54	-	-	-	-
Conversion of convertible corporate bonds	176,604	-		-	(18,646)	-	-	-
Recognition of change in equity associates in portion to the Group's	-	-	-	-	-	-	-	(821)
March 31	<u>\$ 498,466</u>	<u>\$ 72,510</u>	<u>\$ 46,670</u>	<u>\$ 469</u>	<u>\$ 40,927</u>	<u>\$ 11,990</u>	<u>\$ 4,345</u>	<u>\$ 31,943</u>

(20) Retained earnings

1. According to the Articles of Incorporation of the Company, when the Company has a profit after the closing account of a fiscal year, amount shall be appropriated to pay tax and make up losses for the preceding years first, followed by setting aside a legal reserve of 10% thereof. For the remaining amount, in addition to the distribution of dividends, If there is still remaining surplus, the distribution of shareholders' dividends shall be determined according to the resolution of the shareholders' meeting.
2. According to the dividend policy of the Company, the factors of profit status, financial plan, future development of the Company and shareholders' interests are comprehensively considered, and the Board of Directors then establishes the dividend distribution proposal annually according to the law, and the distribution amount shall not be less than 50% of the earnings after tax of the current year, and at least 10% of the cash dividends is distributed among the dividends distributed for the current year.
3. Except for covering accumulated deficits 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 the legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.
4. According to law, the Company may appropriate earnings only after it has provided special reserve under the debit balance of other equity on the balance sheet date. If subsequently the debit balance of other equity is reversed, the reversed amount may be used as appropriable

earnings.

5. The 2024 earnings distribution proposal of the Company resolved by the shareholders' meeting on June 4, 2024 was as follows:

	2024	
	Amount	Dividends Per Share (In Dollars)
Statutory reserves	\$ 36,192	
Special reserves	(41,959)	
Cash dividends	<u>320,091</u>	\$ 2.00
	<u>\$ 314,324</u>	

6. The 2025 earnings distribution proposal of the Company submitted to the Board of Directors on March 9, 2026 for resolution was as follows:

	2025	
	Amount	Dividends Per Share (In Dollars)
Statutory reserves	\$ 37,973	
Special reserves	22,173	
Cash dividends	<u>364,911</u>	\$ 2.00
	<u>\$ 425,057</u>	

The aforementioned 2025 cash dividend has been resolved by the board meeting, and the earnings distribution proposal has not yet been resolved by the shareholder's meeting.

(21) Operating revenue

	January 1 to March 31, 2026	January 1 to March 31, 2025
Revenue from contracts with customers	<u>\$ 2,491,500</u>	<u>\$ 2,262,346</u>

Details of revenue from contracts with customers

The Group's revenue derived from transfer of goods at a particular point of time are classified into the following categories:

	January 1 to March 31, 2026	January 1 to March 31, 2025
LAN cables	\$ 748,215	\$ 753,134
Electronic cables	531,904	549,139
Automotive wires	388,312	242,946
Paige cables	264,493	218,773
E Beam	133,330	106,380
Power cables	41,527	32,665
Computer cables	47,211	44,240

RF wires	9,269	6,715
Others	327,239	308,354
	<u>\$ 2,491,500</u>	<u>\$ 2,262,346</u>

(22) Interest income

	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
Interest income from bank deposits	\$ 3,316	\$ 4,237
Other interest income	580	1,140
	<u>\$ 3,896</u>	<u>\$ 5,377</u>

(23) Other income

	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
Rental income	\$ 7,825	\$ 6,890
Dividend income	1,064	687
Other income – others	2,606	2,404
	<u>\$ 11,495</u>	<u>\$ 9,981</u>

(24) Other gains and losses

	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
Foreign exchange gain	\$ 21,881	\$ 19,813
Gains on disposal of investments	5,752	14,194
Gains on disposal of property, plant and equipment	606	1,921
Financial assets at fair value through profit or loss	(8,679)	(675)
Other benefits	-	(2)
	<u>\$ 19,560</u>	<u>\$ 35,251</u>

(25) Finance costs

	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
Interest expenses	\$ 13,774	\$ 11,281
Convertible bonds	5,352	3,102
Interest expense of lease liabilities	116	255

<u>\$</u>	<u>19,242</u>	<u>\$</u>	<u>14,638</u>
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(26) Depreciation, amortization and employee benefit expenses

	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
Salary expense	\$ 204,241	\$ 168,029
Share-based payment	9,917	46,670
Labor and health insurance expense	9,515	8,490
Pension expense	7,420	7,320
Other personnel expense	10,199	8,076
Depreciation expenses	58,870	51,919
Amortization expenses	2,677	2,196

1. According to the Articles of Incorporation of the Company, when the Company has a profit for a fiscal year, 2% to 4% of the profit before tax and before the deduction of the distribution of remunerations of employees and directors shall be set aside as the remuneration of employees and no higher than 2% thereof shall be set aside as the remuneration of directors. However, when the Company has accumulated losses, the amount shall be reserved for making up the accumulated losses first.
2. The estimated remunerations of employees and directors of the Company are as follows.

	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
Remuneration of employees	\$ 5,000	\$ 4,500
Remuneration of directors	<u>2,500</u>	<u>2,250</u>
	<u>\$ 7,500</u>	<u>\$ 6,750</u>

- (1) The remuneration of employees and the remuneration of directors for January 1 to March 31, 2025 were estimated at 4% and 2%, respectively according to the profit status up to the current period.
- (2) The amount employee remuneration of \$15,332 and directors' remuneration of \$7,666 in 2025 approved by the board of directors are same as financial report year 2025, and the employee remuneration are paid by cash.
- (3) Relevant information of the remunerations of employees and directors of the Company as resolved by the board of directors is available at the Market Observation Post System" (MOPS) website for inquiries.

(27) Income tax

1. Income tax expense

(1) Income tax components:

	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
Current income tax:		
Tax attributable to \$ taxable income of the period	36,470	\$ 29,887
Additional Tax on Undistributed Earnings	-	2,380
Prior year income tax	(632)	(893)
Total current income tax	<u>35,838</u>	<u>31,374</u>
Deferred income tax:		
Deferred income tax on temporary differences originated and reversed	<u>21,593</u>	<u>12,248</u>
Income tax expense	<u>\$ 57,431</u>	<u>\$ 43,622</u>

(2) Income tax associates with other comprehensive income:

	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
Translation difference (\$ of foreign operations	4,412)	(\$ 6,553)
Other comprehensive (income of associates	558)	(450)

2. The Company's profit-seeking income tax has been approved by the taxation authority through 2023.

(28) Earnings per share

	<u>January 1 to March 31, 2026</u>		
	After-tax amount	Weighted average number of shares outstanding (in thousands)	Earnings per share (NT\$)
<u>Basic earnings per share</u>			
Net profit attributable to owners of the parent company	<u>\$ 79,237</u>	<u>182,450</u>	<u>\$ 0.43</u>
<u>Diluted earnings per share</u>			

Net profit attributable to owners of the parent company	\$	79,237	182,450	
Dilutive effects of the potential common shares				
Remuneration of employees		-	320	
Convertible bonds		<u>2,282</u>	<u>23,965</u>	
Effects of net profit attributable to owners of the parent company and potential common shares	\$	<u>81,519</u>	<u>206,735</u>	<u>\$ 0.39</u>

January 1 to March 31, 2025			
	After-tax amount	Weighted average number of shares outstanding (in thousands)	Earnings per share (NT\$)
<u>Basic earnings per share</u>			
Net profit attributable to owners of the parent company	<u>\$ 116,100</u>	<u>161,007</u>	<u>\$ 0.72</u>
<u>Diluted earnings per share</u>			
Net profit attributable to owners of the parent company	\$ 116,100	161,007	
Dilutive effects of the potential common shares			
Remuneration of employees	-	441	
Convertible bonds	<u>2,482</u>	<u>15,211</u>	
Effects of net profit attributable to owners of the parent company and potential common shares	<u>\$ 118,582</u>	<u>176,659</u>	<u>\$ 0.67</u>

(29) Additional Information on Cash Flow

1. Investing activities with partial cash payments

	January 1 to March 31, 2026	January 1 to March 31, 2025
Acquisition of property, plant, and equipment	\$ 89,393	\$ 95,366
Add: Opening balance of payable on equipment	5,350	3,275
Prepayments for business facilities at end of period	70,515	44,571

Less: Prepayments for business facilities at beginning of period	(	48,777)	(	21,993)
Ending balance of payable on equipment	(	5,223)	(	3,559)
Cash paid in the period	\$	<u>111,258</u>	\$	<u>117,660</u>

2. Financing activities with no cash flow effects

	January 1 to March 31, 2026	January 1 to March 31, 2025
Declaration of cash dividends not yet paid	\$ <u>364,911</u>	\$ <u>-</u>

(30) Changes in liabilities arising from financing activities

	2026				
	Short-term borrowings	Long-term borrowings (including portion matured in one year or one operating cycle)	Lease liabilities	Bonds payable	Total liabilities from financing activities
January 1	\$ 1,271,200	\$ 89,808	\$ 37,318	\$ 937,144	\$ 2,335,470
Changes in cash flow from financing activities	890,185	(6,877)	(9,605)	-	873,703
Other non-monetary changes	-	-	563	3,278	3,841
March 31	<u>\$ 2,161,385</u>	<u>\$ 82,931</u>	<u>\$ 28,276</u>	<u>\$ 940,422</u>	<u>\$ 3,213,014</u>
	2025				
	Short-term borrowings	Long-term borrowings (including portion matured in one year or one operating cycle)	Lease liabilities	Bonds payable	Total liabilities from financing activities
January 1	\$ 1,032,645	\$ 153,117	\$ 77,355	\$ 722,969	\$ 1,986,086

Changes in cash flow from financing activities	(58,389)	3,823	(9,907)	-	(64,473)
Other non-monetary changes	-	-	999	(224,161)	(223,162)
March 31	<u>\$ 974,256</u>	<u>\$ 156,940</u>	<u>\$ 68,447</u>	<u>\$ 498,808</u>	<u>\$ 1,698,451</u>

VII. Related party transactions

(1) Name and Relationship of Related Party

<u>Related party name</u>	<u>Relationship with the Group</u>
Wanshih Electronic Co., Ltd. (Wanshih Electronic)	Associate
Dongguan Humen Wanshih Electronics Co., Ltd. (Dongguan Humen)	"
Suzhou Wanshih Optical Communication Co., Ltd. (Suzhou Wanshih)	"
Hong Yi Co., Ltd. (Hong Yi)	"
Wan Shih (Hong Kong) Co., Ltd. (Wan Shih Hong Kong)	"
Inga Nano Technology Co., Ltd. (Inga Nano Technology)	"
Vietnam Wanshih Optical Communication Co., Ltd. (Vietnam Wanshih)	"
Alpha Treasure Investments Limited	"
Celeraise Electronics India Private Limite	"
Shanghai Elitech Technology Co., Ltd. (Elitech Technology)	"
Ming-Lieh Chang	Key management
Wonderful Wire Cable Co., Ltd. (Wonderful Wire Cable)	Other related parties
JBC LLC	"

(2) Significant Transactions with Related Party

1. Operating revenue

	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
Sale of goods:		
— Associates	<u>\$ 12,013</u>	<u>\$ 12,013</u>

There were no relevant transactions for the sales price of the Group to the aforementioned related parties, and the transaction terms were determined based on the negotiation of both parties. The payment

receipt period of the Group from the related parties was 60~95 days, and the payment receipt period for non-related parties was 3~120 days.

2. Purchase

	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
Purchase of goods:		
— Associates	<u>\$ 18</u>	<u>\$ 4,297</u>

There were no relevant transactions for the purchase price of the Group from the aforementioned related parties, and the transaction terms were determined based on the negotiation of both parties. The payment period of the Group from the related parties was 90~120 days, and the payment period for non-related parties was 30~105 days.

3. Receivables from related parties

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Accounts receivable			
— Associates	\$ 15,304	\$ 13,465	\$ 18,306
Less: Allowance for bad debt	(2)	(2)	(3)
	<u>\$ 15,302</u>	<u>\$ 13,463</u>	<u>\$ 18,303</u>

4. Payables to related parties:

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Accounts payable			
— Associates	<u>\$ 2,494</u>	<u>\$ 3,650</u>	<u>\$ 6,809</u>

5. Other receivables from and payables to related parties

(1) Receivables from related parties

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Other receivables:			
— Associates	\$ 4,010	\$ 3,910	\$ 195
Less: Allowance for bad debt	(60)	(60)	(60)
	<u>\$ 3,950</u>	<u>\$ 3,850</u>	<u>\$ 135</u>

(2) Other payables to related parties

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Other payables			
— Associates	<u>\$ 169</u>	<u>\$ 278</u>	<u>\$ 165</u>

6. Borrowings from related parties

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Other payables:			
Ming-Lieh Chang	<u>\$ 5,308</u>	<u>\$ 5,308</u>	<u>\$ 5,308</u>
	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>	
Interest expenses:			
Ming-Lieh Chang	<u>\$ 27</u>	<u>\$ 27</u>	

The terms of borrowings from Ming-Lieh Chang was repayment on the due day, and interest was collected at the annual interest rate of 2% and interest was paid on the due day.

7. Rental income

The Group lease the following assets to the related parties, and the details are as follows:

			<u>Rental income</u>	
<u>Leasing party</u>	<u>Subject property</u>	<u>Lease term</u>	<u>January 1 to March 31, 2026</u>	<u>January 1 to March 31, 2025</u>
Associates - Wanshih Electronic	Office at 3F to 5F of Wugu District, New Taipei City	January 1, 2023 to December 31, 2027	<u>\$ 2,115</u>	<u>\$ 2,113</u>

The Group leases office to related parties, and rent is determined according to the general rent standard of the location of the lease property and the area of use, and the rent is collected on a monthly basis.

8. Lease transactions - lessee

(1) The Group leases office from related parties, and rent is determined according to the general rent standard of the location of the lease property and the area of use, and the rent is paid on a monthly basis.

(2) Acquisition of right-of-use assets

The Group signed the lease contract with JBC LLC in 2021, for a lease period of 5 years, and the monthly rent of approximately NT\$1,936. When the contract was signed, it was stated that the rent could be adjusted due to fluctuations in the consumer price index, so the monthly rent has increased to approximately \$2,767 since 2026.

(3) Lease liabilities

A. Ending balance

	March 31, 2026	December 31, 2025	March 31, 2025
Lease liabilities- current:			
— other related party -			
JBC LLC	<u>\$ 22,109</u>	<u>\$ 29,862</u>	<u>\$ 35,391</u>
Lease liabilities - non-			
current:			
— other related party -			
JBC LLC	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,693</u>

B. Interest expenses

	January 1 to March 31, 2026	January 1 to March 31, 2025
— other related party -		
JBC LLC	<u>\$ 87</u>	<u>\$ 193</u>

9. Other income

The incomes for providing information processing service and other support services to the associate - Wanshih Electronic from January 1 to March 31, 2026 and 2025 were also NT\$323.

10. Property Transaction

The Group disposed of the following properties to related parties, with details as follows:

Related party name	Account	shares	Item	Price	January 1 to March 31, 2025 Disposal loss
Wanshih Electronic	Investment accounted for under the equity method	409,000	Equity of Suzhou Wanshih	<u>\$ 13,527</u>	<u>\$ 13,527</u>

(3) Key management compensation information

	January 1 to March 31, 2026	January 1 to March 31, 2025
Salaries and short-term employee benefits	<u>\$ 8,844</u>	<u>\$ 7,980</u>
Post-retirement benefits	<u>222</u>	<u>249</u>
Share-based payment	<u>1,741</u>	<u>4,398</u>
	<u>\$ 10,807</u>	<u>\$ 12,627</u>

VIII. Pledged Assets

The Group's assets pledged as collateral are as follows:

Asset item	Carrying value			Purpose of collateral
	March 31, 2026	December 31, 2025	March 31, 2025	
Financial assets measured at amortized cost - current	\$ 1,463	\$ 1,446	\$ 1,570	Mortgage guarantee
Investment accounted for under the equity method	57,403	54,359	52,395	Loan security
Property, plant and equipment	989,966	1,012,402	1,045,380	"
Investment property	161,750	161,750	161,480	"
	<u>\$ 1,210,582</u>	<u>\$ 1,229,957</u>	<u>\$ 1,260,825</u>	

IX. Significant Contingent Liabilities and Unrecognized Commitments

(1) Contingencies

None.

(2) Commitments

Capital expenditures committed but not yet incurred:

	March 31, 2026	December 31, 2025	March 31, 2025
Property, plant and equipment	<u>\$ 16,290</u>	<u>\$ 16,111</u>	<u>\$ 31,081</u>

X. Losses Due to Major Disasters

None.

XI. Significant Subsequent Events

None.

XII. Others

(1) Capital Management

There are no major changes in this period. Please refer to Note 12 of the consolidated financial statements for the year 2025.

(2) Financial Instrument

1. Categories of financial instruments

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
<u>Financial assets</u>			
Financial assets at fair value through profit or loss			
Financial assets compulsorily measured at fair value through profit or loss	\$ 12,161	\$ 9,786	\$ 8,422
Financial assets at fair value through other comprehensive income			
Investment in equity instruments of which the fair value is designated to be recognized in other comprehensive income	68,160	65,365	65,137
Cash and cash equivalents	1,081,209	980,590	663,367
Financial assets/loans and receivables at amortized cost	166,864	159,567	156,799
Notes receivable	72,686	63,069	67,692
Accounts receivable	2,207,262	1,910,824	1,986,719
Accounts receivable - related party	15,302	13,463	18,303
Other receivables	226,565	165,113	150,704
Other receivables - related Party	3,950	3,850	135
Deposit of margin (account "Other non-current assets - Others")	10,589	10,249	11,869
	<u>\$ 3,864,748</u>	<u>\$ 3,381,876</u>	<u>\$ 3,129,147</u>
	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
<u>Financial liabilities:</u>			
Financial liabilities measured at fair value through profit or loss			
Financial liabilities possessed for transaction	\$ 11,420	\$ 1,833	\$ 3,252
Financial liabilities at amortized cost			
Short-term borrowings	2,161,385	1,271,200	974,256
Accounts payable	683,811	566,781	567,283

Accounts payables to related parties	2,494	3,650	6,809
Other payables	704,187	312,261	285,422
Other accounts payable - related party	5,477	5,586	5,473
Bonds payable due to one year	940,422	937,144	498,808
Long-term borrowings due to one year	82,931	89,808	156,940
	<u>\$ 4,592,127</u>	<u>\$ 3,188,263</u>	<u>\$ 2,498,243</u>
Lease liabilities - current	\$ 26,766	\$ 34,633	\$ 41,224
Lease liabilities - non-current	1,510	2,685	27,223
	<u>\$ 28,276</u>	<u>\$ 37,318</u>	<u>\$ 68,447</u>

2. Risk management policy

There are no major changes in this period. Please refer to Note 12 of the consolidated financial statements for the year 2025.

3. Nature and Degree of Significant Financial Risks

(1) Market risk

Exchange rate risk

- A. 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. Foreign exchange risk arises from future commercial transactions and recognized assets and liabilities.
- B. The Group's management has formulated a relevant policy to require entities within the Group to manage the foreign exchange risks associated with their functional currency. The companies are required to hedge their entire foreign exchange risk exposure with the financial department of the Group. The measurement of exchange rate risk is based on the expected transactions that are very likely to generate USD expenses, and to use forward exchange contracts in order to reduce the impacts of exchange rate fluctuation on the expected transactions.
- C. The Group used forward exchange transactions to hedge the exchange rate risk; however, the hedge accounting was not applied. Please refer to Notes 6(2) for information on recognition of financial assets or liabilities at fair value through profit or loss.
- D. The Group's businesses involve some non-functional currency operations such that they can be affected by the exchange rate fluctuation. The information on assets and liabilities

denominated in foreign currencies whose values are materially affected by the exchange rate fluctuations is as follows:

March 31, 2026				
(Foreign currency: functional currency)	Foreign currency amount (In Thousands)	Exchange Rate	Carrying amount NT\$ thousand	
<u>Financial assets</u>				
<u>Monetary items</u>				
USD : NTD	\$ 21,995	31.995	\$ 703,730	
USD : THB	11,966	32.708	382,852	
USD : VND	8,074	26,247	258,328	
USD : RMB	8,047	6.948	257,464	
USD : HKD	5,246	7.840	167,846	
<u>Non-monetary items</u>				
USD : NTD	564	31.995	18,044	
<u>Financial liabilities:</u>				
<u>Monetary items</u>				
USD : NTD	\$ 11,457	31.995	366,567	
USD : THB	3,710	32.708	118,701	
USD : VND	15,985	26,247	511,440	
December 31, 2025				
(Foreign currency: functional currency)	Foreign currency amount (In Thousands)	Exchange Rate	Carrying amount NT\$ thousand	
<u>Financial assets</u>				
<u>Monetary items</u>				
USD : NTD	\$ 16,217	31.430	\$ 509,700	
USD : THB	8,891	31.370	279,444	
USD : VND	7,180	26,077	225,667	
USD : HKD	5,341	7.784	167,868	
<u>Non-monetary items</u>				
USD : NTD	614	31.430	19,293	
<u>Financial liabilities:</u>				
<u>Monetary items</u>				
USD : NTD	6,094	31.430	191,534	
USD : THB	2,329	31.370	73,200	
USD : VND	6,957	26,077	218,659	

March 31, 2025			
(Foreign currency: functional currency)	Foreign currency amount (In Thousands)	Exchange Rate	Carrying amount NT\$ thousand
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 25,586	33.205	\$ 849,583
USD : THB	4,008	33.738	133,086
USD : VND	13,573	25,380	450,691
USD : HKD	3,409	7.780	113,196

<u>Non-monetary items</u>			
USD : NTD	681	33.205	22,604

<u>Financial liabilities:</u>			
<u>Monetary items</u>			
USD : NTD	3,703	33.205	122,958
USD : THB	861	33.738	28,590
USD : VND	2,848	25,380	94,568

E. The total exchange gain (loss) (including realized and unrealized) arising from significant foreign exchange variation on the monetary items held by the Group from January 1 to March 31, 2026 and 2025, amounted to profit of NT\$21,881 and NT\$19,813 respectively.

F. Foreign exchange risks arising from significant exchange rate changes that the Group is exposed to are as follows:

January 1 to March 31, 2026			
Sensitivity Analysis			
(Foreign currency: functional currency)	Fluctuation	Effects on P/L	Effect on other comprehensive income
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	1%	\$ 7,037	-
USD : THB	1%	3,829	-
USD : VND	1%	2,583	-
USD : RMB	1%	2,575	-
USD : HKD	1%	1,678	-
<u>Financial liabilities:</u>			
<u>Monetary items</u>			
USD : NTD	1%	3,666	-

USD : THB	1%	1,187	-
USD : VND	1%	5,114	-

January 1 to March 31, 2025			
Sensitivity Analysis			
(Foreign currency: functional currency)	Fluctuation	Effects on P/L	Effect on other comprehensive income
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	1%	\$ 8,496	-
USD : THB	1%	1,331	-
USD : VND	1%	4,507	-
USD : HKD	1%	1,132	-
<u>Financial liabilities:</u>			
<u>Monetary items</u>			
USD : NTD	1%	1,230	-
USD : THB	1%	286	-
USD : VND	1%	946	-

Price risk

- A. The Group is exposed to equity securities price risk due to the financial assets and available-for-sale financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income held and accrued by the Group. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Group.
- B. The Group mainly invests in equity instruments issued by a domestic or foreign company. The price of such equity instruments can be affected by changes in future value of their investment targets. If the prices of these equity instruments had increased/decreased by 1% with all other variables held constant, the profit or loss of the equity instruments measured at fair value through profit or loss for the net income after tax of 2026 and January 1 to March 31 2025, would have increased or decreased by NT\$20 and NT\$24 respectively; and for other comprehensive income of 2026 and January 1 to March 31 2025 classified as the equity instrument measured at fair value through comprehensive income, the profit or loss would have increased or decreased by NT\$682 and NT\$651 respectively.

Cash flow and fair value interest rate risk

- A. The borrowing interest rate risk of the Group mainly came from

the short-term borrowings. Due to the borrowings at floating interest rate, the Group borne the cash flow interest rate risk, and a portion of the risk was being offset by the cash and cash equivalents held. The borrowing according to the fixed interest rate caused the Group to be under the fair value interest rate risk.

- B. The borrowing of the Group was measured at amortized cost, and re-pricing was performed according to the annual interest rate specified in the contract. Therefore, the Group is exposed to the risk of future market interest rate change.
- C. When the borrowing interest rate in NTD increases or decreases by 1%, with other variables remain constant, the net income after tax for 2026 and January 1 to March 31 2025 will also decrease or increase by NT\$5,611 and NT\$2,828, respectively, which is mainly due to changes in interest expense caused by borrowings bearing a floating interest rate.

(2) Credit risk

- A. The Company's credit risk refers to the risk of financial loss to the Company arising from default by the clients or transaction counterparties of financial instruments on the contract obligations. Such risk is mainly due to the counterparties cannot repay the accounts payable according to the payment terms, classified as the contract cash flow.
- B. The Group establishes a framework for managing credit risks from a group's perspective. As the internal credit approval policy stipulates, an operating entity within the Group shall manage and analyze the credit risk of a new client before proposing terms and conditions pertaining to payments and delivery of goods. Internal risk control is achieved by evaluating a client's credit quality against the client's financial position, credit records, and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board of directors. The utilization of credit limits is regularly monitored.
- C. The Group adopts IFRS 9 to provide preliminary assumption, and when the payment specified according to the contract term has exceeded 90 days, a breach of contract is deemed to have occurred.
- D. The Group adopts IFRS 9 to provide the following preliminary assumption, in order to use it as the basis for determining whether the credit risk of financial instruments has increased significantly since the original recognition:
If the contract payments are past due over 30 days based on the terms, it is deemed that there has been a significant increase in credit risk on that instrument since initial recognition.

- E. The Group classifies accounts receivable due from clients according to the characteristics of trading credit risk, and adopts the simplified approach that measures expected credit losses based on the preparation matrix.
- F. (A) The expected loss rate of customers in the related party group is 0.05%. Accounts receivable as of March 31, 2026, December 31, 2025, and March 31, 2025 - total book value of related parties and allowance for losses. They are NT\$15,304 and NT\$2, NT\$13,465 and NT\$2, NT\$18,306 and NT\$3 respectively.
- (B) Based on historical experience, the Group uses individual assessments to calculate expected credit losses for customers with higher credit risks. The total book value and allowance losses as of March 31, 2026, December 31, 2025, and March 30, 2025 were NT\$75,261 and NT\$43,266, NT\$0 and NT\$0, and NT\$0 and NT\$0 respectively.
- (C) By including the forward-looking consideration on the global economic information, the Group adjusts the expected credit loss rate that was established based on historical or present information, so as to estimate the preparation matrices of the loss allowance for the accounts and notes receivable as follows:

	Not overdue	Overdue within 30 days	Overdue 60 days	Overdue 90 days	Overdue 90 days	Total
March 31, 2026						
Expected loss (%)	0.05%-0.15%	0.05%~5.63%	0.09%~21.01%	1.8%~52.61%	100%	
Total carrying amount	<u>\$ 2,133,968</u>	<u>\$ 92,107</u>	<u>\$ 25,498</u>	<u>\$ 3,889</u>	<u>\$ 36,615</u>	<u>\$ 2,292,077</u>
Allowance for loss	<u>\$ 2,112</u>	<u>\$ 1,780</u>	<u>\$ 2,008</u>	<u>\$ 1,609</u>	<u>\$ 36,615</u>	<u>\$ 44,124</u>

	Not overdue	Overdue within 30 days	Overdue 60 days	Overdue 90 days	Overdue 90 days	Total
December 31, 2025						
Expected loss (%)	0.05%-0.15%	0.05%~5.63%	0.09%~21.01%	1.8%~52.61%	100%	
Total carrying amount	<u>\$ 1,815,990</u>	<u>\$ 107,650</u>	<u>\$ 36,723</u>	<u>\$ 18,060</u>	<u>\$ 61,199</u>	<u>\$ 2,039,622</u>
Allowance for loss	<u>\$ 1,211</u>	<u>\$ 1,246</u>	<u>\$ 1,392</u>	<u>\$ 681</u>	<u>\$ 61,199</u>	<u>\$ 65,729</u>

	Not overdue	Overdue within 30 days	Overdue 60 days	Overdue 90 days	Overdue 90 days	Total
March 31, 2025						
Expected loss (%)	0.03%~0.22%	0.03%~4.55%	0.04%~18.48%	1.98%~52.25%	100%	

Total carrying amount	<u>\$ 2,012,260</u>	<u>\$ 42,580</u>	<u>\$ 4,782</u>	<u>\$ 654</u>	<u>\$ 21,891</u>	<u>\$2,082,167</u>
Allowance for loss	<u>\$ 4,352</u>	<u>\$ 864</u>	<u>\$ 432</u>	<u>\$ 217</u>	<u>\$ 21,891</u>	<u>\$ 27,756</u>

G. The loss allowance change table for accounts and notes receivable (including related party) of the Group is as follows:

	2026
January 1	\$ 65,731
Impairment losses recognized	21,727
Write-offs	(132)
Exchange rate effects	66
March 31	<u>\$ 87,392</u>

	2025
January 1	\$ 36,043
Impairment losses recognized	(8,445)
Exchange rate effects	161
March 31	<u>\$ 27,759</u>

Note: Please refer to the details in Note IV(3) Basis of Consolidation.

The impairment losses recognized for notes receivable and accounts (including related parties) arising from customer contracts from January 1 to March 31, 2026 and 2025 were NT\$21,727 and NT(\$8,445) respectively, and other receivable (including related parties) arising were NT\$339 and NT\$32.

(3) Liquidity risk

- A. Cash flows forecast is done by each operating entity; the Financial Department of the Group is responsible only for summarizing the results. The financial department of the Group monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs.
- B. The table below analyses the Group's non-derivative financial liabilities into relevant maturity groupings based on the remaining period from the balance sheet date to the contractual maturity date for non-derivative financial liabilities. Derivative financial liabilities were analyzed based on the balance sheet date to the retaining period at the expected maturity date. The table below disclosed the contractual cash flows not discounted.

March 31, 2026

<u>Non-derivative financial liabilities:</u>	<u>Within 1 year</u>	<u>Over 1 year</u>
Short-term borrowings	\$ 2,161,385	\$ -

Accounts payable (including related party)	686,305	-
Other payables (including related party)	709,664	-
Lease liabilities	26,939	1,530
Bonds payable	997,800	-
Long-term borrowings (including portion matured in one year or one operating cycle)	46,111	48,352
<u>Derivative financial liabilities</u>	<u>Within 1 year</u>	<u>Over 1 year</u>
Forward commodity contract	\$ 8,025	\$ -
Forward exchange agreement (FXA)	\$ 3,395	\$ -

December 31, 2025

<u>Non-derivative financial liabilities:</u>	<u>Within 1 year</u>	<u>Over 1 year</u>
Short-term borrowings	\$ 1,271,200	\$ -
Accounts payable (including related party)	570,431	-
Other payables (including related party)	317,847	-
Lease liabilities	35,147	8,666
Bonds payable	1,000,000	-
Long-term borrowings (including portion matured in one year or one operating cycle)	44,657	45,151
<u>Derivative financial liabilities</u>	<u>Within 1 year</u>	<u>Over 1 year</u>
Forward exchange agreement (FXA)	\$ 1,833	\$ -

March 31, 2025

<u>Non-derivative financial liabilities:</u>	<u>Within 1 year</u>	<u>Over 1 year</u>
Short-term borrowings	\$ 974,256	\$ -
Accounts payable (including related party)	574,092	-
Other payables (including related party)	290,895	-
Lease liabilities	41,287	28,885
Bonds payable	503,500	-
Long-term borrowings (including portion matured in one year or one operating cycle)	67,299	89,641
<u>Derivative financial liabilities</u>	<u>Within 1 year</u>	<u>Over 1 year</u>
Forward exchange agreement (FXA)	\$ 3,252	\$ -

(3) Fair Value Information

- Below are the definitions assigned to each level of valuation technique used to measure the fair value of financial and non-financial assets.

Level 1	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. The fair value of the Group's investment in listed shares is included in Level 1.
Level 2	Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Group's investment in most of the derivatives is included in Level 2.
Level 3	Level 3: Unobservable inputs for the asset or liability. The Group's investments in equity instrument investment of non-active market and investment properties are included in Level 3.

- Financial instruments not measured at fair values

Except for the ones listed in the table below, including cash and cash equivalents, notes receivable, accounts receivable, other accounts receivable, other financial assets, long/short-term borrowings, notes payable, accounts payable and other accounts payable, their book values are approximate to the reasonably close values of fair values:

March 31, 2026				
Carrying amount	Fair value			
	Level 1	Level 2	Level 3	
Financial liabilities:				
Bonds payable	\$ 940,422	\$ -	\$ 941,709	\$ -
December 31, 2025				
Carrying amount	Fair value			
	Level 1	Level 2	Level 3	
Financial liabilities:				
Bonds payable	\$ 937,144	\$ -	\$ 938,446	\$ -

March 31, 2025				
	Carrying amount	Fair value		
		Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	<u>\$ 498,808</u>	<u>\$ -</u>	<u>\$ 497,781</u>	<u>\$ -</u>

3. Financial and non-financial assets at fair value are classified by nature, characteristic, risk, and fair value level, stated as follows:

(1) The Group classifies its assets and liabilities by their function; stated as follows:

March 31, 2026	Level 1	Level 2	Level 3	Total
Assets				
<u>Recurring fair value</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 2,022	\$ -	\$ -	\$ 2,022
Ordinary corporate bonds	1,001	-	-	1,001
Derivative financial tools	4,748	-	-	4,748
Convertible corporate bond redemption right	-	-	4,390	4,390
Financial assets at fair value through other comprehensive income				
Equity instruments	-	-	68,160	68,160
Investment property	-	-	243,778	243,778
	<u>\$ 7,771</u>	<u>\$ -</u>	<u>\$ 316,328</u>	<u>\$ 324,099</u>

Liabilities

Recurring fair value

Financial liabilities measured at fair value through profit or loss

Forward commodity	\$ -	\$ 8,025	\$ -	\$ 8,025
Forward exchange agreement (FXA)	-	3,395	-	3,395
	<u>\$ -</u>	<u>\$ 11,420</u>	<u>\$ -</u>	<u>\$ 11,420</u>

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
<u>Recurring fair value</u>				

Financial assets at fair value through profit or loss				
Equity instruments	\$ 2,009	\$ -	\$ -	\$ 2,009
Forward commodity		211		211
Ordinary corporate bonds	1,001	-	-	1,001
Derivative financial tools	4,665	-	-	4,665
Convertible corporate bond redemption right			1,900	1,900
Financial assets at fair value through other comprehensive income				
Equity instruments	-	-	65,365	65,365
Investment property	-	-	242,914	242,914
	<u>\$ 7,675</u>	<u>\$ 211</u>	<u>\$ 310,179</u>	<u>\$ 318,065</u>

Liabilities

Recurring fair value

Financial liabilities measured at fair value through profit or loss

Forward exchange agreement (FXA)	<u>\$ -</u>	<u>\$ 1,833</u>	<u>\$ -</u>	<u>\$ 1,833</u>
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March 31, 2025	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$ 2,447	\$ -	\$ -	\$ 2,447
Ordinary corporate bonds	994	-	-	994
Derivative financial tools	4,981	-	-	4,981
Financial assets at fair value through other comprehensive income				
Equity instruments	-	-	65,137	65,137
Investment property	-	-	253,668	253,668
	<u>\$ 8,422</u>	<u>\$ -</u>	<u>\$ 318,805</u>	<u>\$ 327,227</u>

Liabilities

Recurring fair value

Financial liabilities measured at fair value through profit or loss

Forward exchange agreement (FXA)	<u>\$ -</u>	<u>\$ 3,252</u>	<u>\$ -</u>	<u>\$ 3,252</u>
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- (2) The techniques and assumptions used by the Group to measure fair value are stated as follows:
- A. For the equity-based securities that the Group used the market quoted price as the fair value (i.e. level 1 inputs), the market quoted price refers to the closing price on the balance sheet date.
 - B. Except for financial instruments with an active market, the fair value of other financial instruments is obtained either based on the valuation technique or by reference to the quotes from counter-parties. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date (such as the reference yield curve of TPEx, Reuters commercial paper interest rate average price).
 - C. When assessing non-standard and low-complexity financial instruments, such as forward exchange and forward commodity, the Group adopts the valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
 - D. For high-complexity financial instruments, the Group measures the fair value by using self-developed valuation model based on the valuation method and technique widely used within the same industry. Such type of valuation model is normally applied to derivative financial instruments, embedded derivative debt instruments or securitized commodities. Certain inputs used in such type of valuation model are not observable at market, and the Group must make reasonable estimates based on its assumptions. For the impacts of non-market observable parameters on financial instrument valuation, please refer to Notes 12(3)-8 for details.
 - E. The valuation of derivative financial Instrument is based on the valuation model widely used and accepted by users in the market, such as discount method and option pricing model. Forward exchange agreement is typically evaluated based on the current forward exchange rate.
 - F. The fair value valuation technique for investment property at fair value adopted by the Group complies with the provisions of the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and the fair value is determined according to the valuation result of independent expert. Please

refer to Note 6(9) for details.

G. Outputs from the valuation models are estimates and valuation techniques may not be able to reflect all relevant factors of the financial and non-financial instruments held by the Group. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments in the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

4. For 2026 and January 1 to March 31 2025, there was no transfer between Level 1 and Level 2.
5. The following table shows the change of Level 3 from January 1 to March 31, 2026 and January 1 to March 31, 2025.

	2026			
	Equity instruments	Convertible corporate bond redemption right	Investment property	Total
January 1	\$ 65,365	\$ 1,900	\$ 242,914	\$ 310,179
Transfer in this period	-	(10)	-	(10)
Recognized in comprehensive income	3,283	-	-	3,283
Recognized in P/L	-	2,500	-	2,500
Exchange rate effects	(488)	-	864	376
March 31	<u>\$ 68,160</u>	<u>\$ 4,390</u>	<u>\$ 243,778</u>	<u>\$ 316,328</u>

	2025		
	Equity instruments	Investment property	Total
January 1	\$ 64,769	\$ 252,675	\$ 317,444
Recognized in P/L	(10)	-	(10)
Exchange rate effects	378	993	1,371
March 31	<u>\$ 65,137</u>	<u>\$ 253,668</u>	<u>\$ 318,805</u>

6. There were no transfers in or out from the Level 3 from January 1 to March 31, 2026 and January 1 to March 31, 2025.
7. For the investment property of the Group, it is assumed that the Group has retained an external appraiser to perform appraisal according to the valuation method and parameter announced by the FSC. The financial department establishes the financial instrument and investment property fair value valuation policy, valuation procedure and verifies the compliance with requirements of relevant International Financial Reporting Standards.
8. The significant non-observable input value quantified information and significant non-observable input value change sensitivity analysis for the valuation model used in relation to the Level 3 fair value measurements are as follows:

	March 31, 2026 Fair value	Valuation technique	Significant unobservable inputs	Range (weighted average)	Input value and fair value relationship
Investment property - Wugu Building	\$ 161,750	Cash flow discount method	Discount rate	2.875%	The higher the discount rate, the lower the fair value
Investment property - Hong Kong Building	82,028	Cash flow discount method	Discount rate	6.000%	The higher the discount rate, the lower the fair value
Non-derivative equity instruments-stocks not listed in the stock exchange or the OTC market	-	Cash flow discount method	Discount rate	5.180%	The higher the discount rate, the lower the fair value
Non-derivative equity instruments-stocks not listed in the stock exchange or the OTC market	18,408	Public company comparables	Enterprise value to operating revenue ratio	0.4305~0.8324	The higher the value multiples, the higher the fair value
Non-derivative equity instruments-stocks not listed in the stock exchange or the OTC market	25,091	Public company comparables	Price-book ratio (PBR)	0.5263~1.1467	The higher the value multiples, the higher the fair value
Non-derivative equity instruments-stocks not listed	24,661	Public company comparables	Price-book ratio (PBR)	1.1209~2.3425	The higher the value multiples, the higher the fair value

in the stock
exchange or the
OTC market

- Convertible corporate bond redemption right	4,390	Least- squares Monte Carlo simulation approach	Volatility	50.540%	The higher the volatility, the higher the fair value
	December 31, 2025 Fair value	Valuation technique	Significant unobservable inputs	Range (weighted average)	Input value and fair value relationship
Investment property - Wugu Building	\$ 161,750	Cash flow discount method	Discount rate	2.875%	The higher the discount rate, the lower the fair value
Investment property - Hong Kong Building	81,164	Cash flow discount method	Discount rate	6.000%	The higher the discount rate, the lower the fair value
Non-derivative equity instruments- stocks not listed in the stock exchange or the OTC market	-	Cash flow discount method	Discount rate	5.180%	The higher the discount rate, the lower the fair value
Non-derivative equity instruments- stocks not listed in the stock exchange or the OTC market	19,856	Public company comparables	Enterprise value to operating revenue ratio	0.4381~0.9033	The higher the value multiples, the higher the fair value
Non-derivative equity instruments- stocks not listed in the stock exchange or the OTC market	20,678	Public company comparables	Price-book ratio (PBR)	0.4737~1.0849	The higher the value multiples, the higher the fair value
Non-derivative equity instruments- stocks not listed in the stock exchange or the OTC market	24,831	Public company comparables	Price-book ratio (PBR)	1.3847~2.6690	The higher the value multiples, the higher the fair value
- Convertible corporate bond redemption right	1,900	Least- squares Monte Carlo simulation approach	Volatility	43.620%	The higher the volatility, the higher the fair value

	March 31, 2025	Valuation	Significant	Range	Input value and
	Fair value	technique	unobservable	(weighted average)	fair value
			inputs		relationship
Investment property	\$ 161,480	Cash flow discount method	Discount rate	2.875%	The higher the discount rate, the lower the fair value
Investment property - Hong Kong Building	92,188	Cash flow discount method	Discount rate	5.750%	The higher the discount rate, the lower the fair value
Non-derivative equity instruments-stocks not listed in the stock exchange or the OTC market	-	Cash flow discount method	Discount rate	5.180%	The higher the discount rate, the lower the fair value
Non-derivative equity instruments-stocks not listed in the stock exchange or the OTC market	20,960	Public company comparables	Enterprise value to operating revenue ratio	0.3931~0.7457	The higher the value multiples, the higher the fair value
Non-derivative equity instruments-stocks not listed in the stock exchange or the OTC market	12,641	Public company comparables	Price-book ratio (PBR)	0.4727~0.5199	The higher the value multiples, the higher the fair value
Non-derivative equity instruments-stocks not listed in the stock exchange or the OTC market	31,536	Public company comparables	Price-book ratio (PBR)	1.7406~2.6261	The higher the value multiples, the higher the fair value
- Convertible corporate bond redemption right	-	Least-squares Monte Carlo simulation approach	Volatility	36.080%	The higher the volatility, the higher the fair value

XIII. Other Disclosures

(1)Information on Significant Transactions

1. Loaning funds to others: None.
2. Provision of endorsements and guarantees: Please refer to Table 1.

3. Marketable securities held at the end of the period (excluding investment in subsidiaries, affiliated companies, and the control portion in a joint venture): Please refer to Table 2.
4. Transaction with related party reaching NT\$100 million or 20% of paid-in capital or more: Please refer to Table 3.
5. Receivables due from related party reaching NT\$100 million or 20% of paid-in capital or more: Please refer to Table 4.
6. Business relationship, significant transactions, and significant transaction amount between parent and subsidiaries, or among subsidiaries: Please refer to Table 5.

(2)Information on Investees

Name and location of investees (excluding those in Mainland China): Please refer to Table 7.

(3)Information on investments in Mainland China

1. Basic Information: Refer to Table 8.
2. Significant transactions with investees in Mainland China that are invested by the Company directly or Indirectly through another third region entity: Please refer to Table 6.

XIV. Operating Segment Information

(1)General Information

The Group management has determined the operating segments based on the reports reviewed by the operating decision maker that are used to make strategic decisions. The operating decision maker of the Group operates business according to the region and performs the sale of various types of wires and cables as the main source of income. Taiwan, China, and Hong Kong, Thailand are the main regions for the manufacturing and sales activities of the Group. The Group provides the individual operation result indicated in the consolidated statements to the operating decision maker for review and approval, in order to evaluate the performance of the segment.

(2)Segment Information

The Company and subsidiaries report the net income or loss before tax of each region to the main operating decision maker, and the income and expenses indicated in the income statement adopts consistent measurement method. In addition, the performance of each operating segment is evaluated according to the net income and loss before tax. The Company and subsidiaries have not provided the amounts of the total assets and total liabilities to the operating decision maker to make operational decisions.

The relevant regional financial information of the Group for 2026 and January 1 to March 31,2025 is as follows:

January1 to March 31, 2026							
	Taiwan	China and Hong Kong	Thailand	Vietnam	U.S.A.	Adjustment and write-off	Total
Revenue from external customers	\$ 650,889	\$ 351,385	\$ 610,652	\$ 565,571	\$ 313,003	\$ -	\$ 2,491,500
Inter-segment transactions	276,960	7,027	150,035	171,460	-	(605,482)	-
Segment revenue	<u>\$ 927,849</u>	<u>\$ 358,412</u>	<u>\$ 760,687</u>	<u>\$ 737,031</u>	<u>\$ 313,003</u>	<u>(\$ 605,482)</u>	<u>\$ 2,491,500</u>
Net income before tax of segment	<u>\$ 118,918</u>	<u>\$ 2,028</u>	<u>\$ 70,040</u>	<u>\$ 60,982</u>	<u>\$ 14,989</u>	<u>(\$ 114,247)</u>	<u>\$ 152,710</u>

January1 to March 31, 2025							
	Taiwan	China & Hong Kong	Thailand	Vietnam	U.S.A.	Adjustment and write-off	Total
Revenue from external customers	\$ 740,562	\$ 270,277	\$ 599,864	\$ 374,320	\$ 277,323	\$ -	\$ 2,262,346
Inter-segment transactions	224,174	10,689	48,693	254,994	-	(538,550)	-
Segment revenue	<u>\$ 964,736</u>	<u>\$ 280,966</u>	<u>\$ 648,557</u>	<u>\$ 629,314</u>	<u>\$ 277,323</u>	<u>(\$ 538,550)</u>	<u>\$ 2,262,346</u>
Net income before tax of segment	<u>\$ 149,128</u>	<u>\$ 2,436</u>	<u>\$ 37,986</u>	<u>\$ 70,723</u>	<u>\$ 11,743</u>	<u>(\$ 100,353)</u>	<u>\$ 171,663</u>

(3) Reconciliation of Segment Profit or Loss

Since the operating decision maker evaluates the segment performance and determines the allocation of resources based on the segment revenue and segment net operating income or loss, adjustment of the profit or loss of the segment is not required.

(4) Reportable Reconciliation of Segment Profit or Loss

The Company reports the net income or loss after tax of each region to the operating decision maker, and the income and expenses indicated in the statement of comprehensive income adopt a consistent measurement method. The Company has not provided the amounts of the total assets and total liabilities to the operating decision maker to make operational decisions. Since there is no difference between the statements provided to the operating decision maker to make segment operational decisions and the segment income statement, adjustment is not required.

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Provision of Endorsements and Guarantees
January 1 to March 31, 2026

Table 1

Unit: NT\$ thousand
(unless otherwise specified)

No. (Note 1)	Endorsement and guarantee provider	Company name	Relations (Note 2)	Limit of endorsement and guarantee for a single enterprise (Note 3)	Current maximum balance of endorsement and guarantee (Note 4)	Ending balance of endorsement and guarantee (Note 5)	Actually paid (Note 6)	Amount of endorsement and guarantee secured by property	Ratio of accumulated amount of endorsement and guarantee to the net value of the most recent financial statement	Maximum limit of endorsement and guarantee (Note 3)	Endorsement and guarantee provided by the parent company to a subsidiary company (Note 7)	Endorsement and guarantee provided by a subsidiary company to the parent company (Note 7)	Endorsement and guarantee provided to the mainland China (Note 7)	Remarks
1	Thai Wonderful Wire Cable Co., Ltd.	Vietnam Wonderful Wire Cable Co., Ltd.	2	147,539	57,591	57,591	57,591	-	3.90%	590,154	N	N	N	
1	Thai Wonderful Wire Cable Co., Ltd.	Vietnam Wonderful Wire Cable Co., Ltd.	2	147,539	38,394	38,394	-	-	2.60%	590,154	N	N	N	
2	Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	4	755,857	69,071	69,071	69,071	-	9.14%	755,857	N	N	Y	
2	Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	4	755,857	69,071	69,071	36,792	-	9.14%	755,857	N	N	Y	
2	Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	4	755,857	46,047	46,047	23,024	-	6.09%	755,857	N	N	Y	
2	Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	4	755,857	69,071	69,071	58,480	-	9.14%	755,857	N	N	Y	

Note 1: Instruction for the number column is as follows:

(1) Fill in 0 for the issuer.

(2) The investees are numbered in order starting from Arabic digit 1.

Note 2: There are 7 types of relationship between the endorser and the endorsed as follows, fill in the code:

(1) A company having business dealings with the Company.

(2) A company in which the Company directly or indirectly holds more than 50% of shares with voting rights.

(3) A company that directly or indirectly holds more than 50% of shares with voting rights of the Company.

(4) Between companies where the Company directly or indirectly holds more than 90% of shares with voting rights.

(5) Companies of the same trade or joint manufactures that are mutually endorsed for the needs of the contracted works.

(6) A company endorsed and guaranteed by all the contributing shareholders in accordance with their shareholding ratio due to the joint investment relationship.

(7) Joint and several performance guarantee of the same trade for pre-sale house sales contracts in accordance with the consumer protection law.

Note 3: (1) The total amount of external endorsement and guarantee provided by Thai Wonderful Wire Cable Co., Ltd. shall not exceed 40% of the current net value of Thai Wonderful Wire Cable Co., Ltd., and the limit of endorsement and guarantee for a single enterprise shall not exceed 20% of the current net value of Thai Wonderful Wire Cable Co., Ltd. if it is a subsidiary that Thai Wonderful Wire Cable Co., Ltd. directly holds more than 90% of the equity of common shares, and 10% for others.

Subsidiaries with more than 90% common stock equity shall not exceed 20% of the current net worth, and the remaining subsidiaries shall not exceed 10% of the current net worth of Thai Wonderful Wire and Cable Co., Ltd.

For those provided with endorsement and guarantee due to business relationship with Thai Wonderful Wire Cable Co., Ltd., in addition to the foregoing limit, the amount of individual endorsement or guarantee shall not exceed the amount of business transaction between the two parties.

The net value shall be subject to the most recent financial statement audited or reviewed by an accountant.

For those provided with endorsement and guarantee due to business relationship with Thai Wonderful Wire Cable Co., Ltd., in addition to the foregoing limit, the amount of individual endorsement or guarantee shall not exceed the amount of business transaction between the two parties.

(2) The total amount of external endorsement and guarantee provided by Lord Hero Co., Ltd., shall not exceed 40% of the current net value of Lord Hero Co., Ltd., and the limit of endorsement and guarantee for a single enterprise shall not exceed 10% of the current net worth of Lord Hero Co., Ltd.,.

But the company which holds 100% of the equity of common shares by the company directly or indirectly, the amount of external endorsement and guarantee provided shall not exceed the net worth of the current net value of Lord Hero Co., Ltd.,.

Note 4: The maximum balance of endorsement and guarantee provided for others in the current year.

Note 5: The amount approved by the board of directors shall be disclosed. However, if the board of directors authorizes the Chairman to determine the amount in accordance with paragraph 8 of Article 12 of the Standards for the Treatment of Capital Loan and Endorsement Guarantees of Public Offering Company, it refers to the amount decided by the Chairman.

Note 6: The actual amount used by the endorsed or guaranteed within the balance of the endorsement and guarantee amount.

Note 7: Fill in Y for endorsement and guarantee provided by the listed parent company to a subsidiary, or provided by a subsidiary to the parent company, or provided to the mainland China.

Wonderful Hi-Tech Co., Ltd. and Subsidiaries

Marketable Securities Held at the End of the Period (Excluding Investment in Subsidiaries, Affiliated Companies, and the Control Portion in a Joint Venture)

March 31, 2026

Table 2

Unit: NT\$ thousand
(unless otherwise specified)

<u>Holding company</u>	<u>Type and name of marketable securities</u> (Note 1)	<u>Relationship with the marketable securities issuer</u> (Note 2)	<u>Account</u>	<u>Number of shares (in thousands)</u>	<u>Carrying amount</u> (Note 3)	<u>Shareholding percentage</u>	<u>Fair value</u>	<u>Ending</u>	<u>Remarks</u> (Note 4)
Wonderful Hi-Tech Co., Ltd.	Sanitar Co., Ltd.	-	Financial assets measured at fair the consideration through profit or loss - current	51.00	\$ 1,971	-	\$ 1,971		-
	NT Pharma Group Co., Ltd. (Hong Kong Stock)	-	Financial assets measured at fair the consideration through profit or loss - current	17.00	51	-	51		-
	Taiwan Semiconductor Manufacturing Co., Ltd. 2023	-	Financial assets measured at fair the consideration through profit or loss - current	10.00	1,001	-	1,001		-
	The second tranche of unsecured ordinary corporate bonds Class A (P12 TSMC 2A)	-							
	Asahi Malaysia Co., Ltd.	-	Financial assets at fair the consideration through other comprehensive income - non-current	1,900.00	18,408	9.40	18,408		-
	M-Mobility Co. Ltd.	-	Financial assets at fair the consideration through other comprehensive income - non-current	0.67	-	4.53	-		-
Thai Wonderful Wire Cable Co., Ltd.	Sunpower Energy Technology Co., Ltd.	-	Financial assets at fair the consideration through other comprehensive income - non-current	774.28	24,661	2.10	24,661		-
	Focuz Manufacturing Company Ltd.	-	Financial assets at fair the consideration through other comprehensive income - non-current	58.82	25,091	4.69	25,091		-
ABA Industry Inc.	CITIGROUP GLOBAL MKTS HLDGS LKD TO SPXDPUI/17333HT95		Financial assets at fair the consideration through profit or loss - non-current	-	4,748	-	4,748		
	UNITED STATES TREASURY BILL		Financial assets measured at amortized cost - current	-	48,968	-	48,968		

Note 1: The "marketable securities" in this table refer to stocks, bonds, beneficiary certificates and securities derived from the above items falling within IFRS No. 9 "Financial Instruments".

Note 2: If the issuer of marketable securities is not a related party, this column can be left blank.

Note 3: If measured at fair value, please fill in the book balance after the adjustment of fair value evaluation and deducting the accumulated impairment in the carrying amount column; if it is not measured at fair value, please fill in the book balance of original acquisition cost or amortized cost minus accumulated impairment in the carrying amount column.

Note 4: If the marketable securities are subject to restricted use due to the provision of guarantee, pledge loan or others agreed upon, the number of shares guaranteed or pledged, the amount of guarantee or pledge and the restricted use shall be indicated in the remarks column.

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Transaction with related party reaching NT\$100 million or 20% of paid-in capital or more.
January 1 to March 31, 2026

Table 3

Unit: NT\$ thousand
(unless otherwise specified)

			<u>Transaction</u>		<u>The circumstances and reasons why the terms of transaction are different from those of ordinary transactions</u> (Note 1)				<u>Bills receivable (payable), accounts</u>		
<u>Involved company</u>	<u>Name of Counterparty</u>	<u>Relationship</u>	<u>Transaction</u>	<u>Amount</u>	<u>Ratio to total transaction</u>	<u>Period of credit granting</u>	<u>Unit price</u>	<u>Period of credit granting</u>	<u>Balance</u>	<u>Ratio to total bills receivable (payable) and accounts</u>	<u>Remarks (Note 2)</u>
Wonderful Hi-Tech Co., Ltd.	ABA Industry Inc.	Subsidiary	Sales	\$ (288,200)	26%	90 days	\$ -	-	\$ 377,407	33%	None
Wonderful Hi-Tech Co., Ltd.	Vietnam Wonderful Wire Cable Co., Ltd.	Subsidiary	Purchase	165,770	18%	120 days	-	-	(175,870)	31%	None
Wonderful Hi-Tech Co., Ltd.	Thailand Wonderful Wire Cable Co., Ltd.	Subsidiary	Purchase	149,588	17%	90 days	-	-	(151,362)	27%	None

Note 1: If the related party transaction conditions are different from the general transaction conditions, the situation and reasons for the difference shall be stated in the field of unit price and credit granting period.

Note 2: If any payment is received (paid) in advance, the reasons, terms agreed, amount and the difference from the general transaction type shall be stated in the remarks column.

Note 3: The sale and purchase between Wonderful Hi-Tech Co., Ltd. and its subsidiaries is equivalent to the purchase and sale between the subsidiaries and Wonderful Hi-Tech Co., Ltd., so the relative transactions will not be disclosed separately.

Wonderful Hi-Tech Co., Ltd. and Subsidiaries

Receivables due from related party reaching NT\$100 million or 20% of paid-in capital or more.

March 31, 2026

Table 4

Unit: NT\$ thousand

(unless otherwise specified)

<u>Company disclosing receivables</u>	<u>Name of Counterparty</u>	<u>Relationship</u>	<u>Balance of receivables due from related parties</u>		<u>Turnover rate</u>	<u>Overdue Receivables due from related parties</u>		<u>Amount recovered after the payment period of receivable from related parties</u>		<u>Allowance for loss</u>
						<u>Amount</u>	<u>Accounting treatment method</u>			
Wonderful Hi-Tech Co., Ltd.	ABA Industry Inc.	Subsidiary	\$	377,407	0.67	\$	9,239	Strengthen collection	\$ 65,550	\$ -
Vietnam Wonderful Wire Cable Co., Ltd.	Wonderful Hi-Tech Co., Ltd.	Parent Company		175,870	1.05		-		7,938	-
Thailand Wonderful Wire Cable Co., Ltd.	Wonderful Hi-Tech Co., Ltd.	Parent Company		151,362	1.53		-		46,436	-

Note 1: Please fill in separately according to the accounts receivable, bills, other receivables... etc.

Note 2: Paid-in capital refers to the paid-in capital of the parent company. If the issuer's shares have no par value or the par value of each share is not NT\$10, the transaction amount requirement of 20% of the paid-in capital shall be calculated at 10% of the equity attributable to the owner of the parent company in the balance sheet.

Note 3: The post-payment period ends on May 2th, 2026

Wonderful Hi-Tech Co., Ltd. and Subsidiaries

Business relationship, significant transactions, and significant transaction amount between parent and subsidiaries, or among subsidiaries.

January 1 to March 31, 2026

Table 5

Unit: NT\$ thousand
(unless otherwise specified)

					<u>Transaction circumstance</u>		
<u>No.</u> <u>(Note 1)</u>	<u>Name of trader</u>	<u>Counterparty</u>	<u>Relationship with the trader</u> <u>(Note 2)</u>	<u>Item</u>	<u>Amount</u>	<u>Conditions</u>	<u>Ratio to total consolidated revenue or total assets</u> <u>(Note 3)</u>
0	Wonderful Hi-Tech Co., Ltd.	Wonderful Cabling Systems.	1	Sales revenue	22,895	Note 4	1%
0	Wonderful Hi-Tech Co., Ltd.	ABA Industry Inc.	1	Sales revenue	228,200	Note 4	9%
0	Wonderful Hi-Tech Co., Ltd.	ABA Industry Inc.	1	Accounts receivable	377,407	Note 4	4%
0	Wonderful Hi-Tech Co., Ltd.	Vietnam Wonderful Wire Cable Co., Ltd..	1	Purchase	165,770	Note 4	7%
0	Wonderful Hi-Tech Co., Ltd.	Vietnam Wonderful Wire Cable Co., Ltd..	1	Accounts payable	175,870	Note 4	2%
0	Wonderful Hi-Tech Co., Ltd.	Thai Wonderful Wire Cable Co., Ltd..	1	Purchase	149,588	Note 4	6%
1	Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	3	Purchase	85,823	Note 4	3%
0	Wonderful Hi-Tech Co., Ltd.	Thai Wonderful Wire Cable Co., Ltd..	1	Accounts payable	151,362	Note 4	2%

Note 1: The business transaction information between the parent company and its subsidiaries shall be indicated in the number column respectively, details are as follows:

(1) Fill in 0 for the parent company.

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

Note 2: There are 3 types of relationship with counterparties as follows, fill in the code:

(1) The parent company to a subsidiary.

(2) A subsidiary to the parent company.

(3) Among subsidiaries.

Note 3: The ratio of transaction amount to total consolidated revenue or total assets shall be calculated by the ending balance as a percentage of the consolidated total assets for assets and liabilities items; for profit and loss items, it shall be calculated by the cumulative amount as a percentage of the consolidated total revenue.

Note 4: In accordance with the general sales method.

Note 5: Individual transaction with an amount less than 1% of the consolidated total revenue and consolidated total assets will not be disclosed.

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Name and location of investees (excluding those in Mainland China).
January 1 to March 31, 2026

Table 6

Unit: NT\$ thousand
(unless otherwise specified)

Name of investor	Name of investee (Note 1, Note 2)	Location	Main business items	Original investment amount		Shareholding at the end of the period			Current gain and loss of the investee (Note 2(2))	Investment gains and losses recognized in the current period (Note 2(3) and 3)		Remarks
				At the end of the period	At the end of last year	Number of shares	Ratio	Carrying amount				
Wonderful Hi-Tech Co., Ltd.	Wonderful Holding (Cayman) Co., Ltd.	Cayman Islands	Holding company of investment	\$ 398,737	\$ 398,737	14,395,241	100.00	\$ 1,299,938	\$ 51,629	\$	51,629	Subsidiary of the Company.
Wonderful Hi-Tech Co., Ltd.	Wanshih Electronic Co., Ltd.	Taiwan	Assembly of distribution lines	287,904	294,529	16,253,272	19.85	260,292	12,008		2,819	The investee evaluated by the equity method.
Wonderful Hi-Tech Co., Ltd.	Lord Hero International Co., Ltd.	British Virgin Islands	Holding company of investment	461,167	461,167	16,326	81.63	616,175	1,485		1,213	Subsidiary of the Company.
Wonderful Hi-Tech Co., Ltd.	Wonderful Cabling Systems Corporation	Taiwan	Sales of wires and cables	12,800	12,800	2,400,000	80.00	78,254	5,744		4,558	Subsidiary of the Company.
Wonderful Hi-Tech Co., Ltd.	Vietnam Wonderful Wire Cable Co., Ltd.	Vietnam	Sales and manufacturing of wires and cables	217,101	217,101	-	50.00	546,331	47,531		23,765	Subsidiary of the Company.
Wonderful Hi-Tech Co., Ltd.	Wan Shih (Hong Kong) Co., Ltd.	Hong Kong	Assembly of distribution lines	28,541	28,541	3,067,500	17.04	17,543	760		129	The investee evaluated using the equity method.
Wonderful Hi-Tech Co., Ltd.	HONG YI Co., Ltd.	Taiwan	Sales of wires and cables	25,200	12,000	2,520,000	42.00	20,730	(2,156)	(	876)	The investee evaluated using the equity method.
Wonderful Hi-Tech Co., Ltd.	Inga Nano Technology Co., Ltd.	Taiwan	Other Textile Products Manufacturing	42,725	42,725	3,010,000	26.70	19,687	(1,962)	(	524)	The investee evaluated using the equity method.
Wonderful Hi-Tech Co., Ltd.	ABA Industry Inc.	U.S.A.	Sales of wires and cables	171,766	171,766	92,000	56.10	261,685	12,430		6,974	Subsidiary of the Company.
Wonderful Hi-Tech Co., Ltd.	ACTife Hi-Tech Co., Ltd.	Taiwan	Sales of non-woven fabric processing products	68,000	68,000	2,000,000	100.00	(7,120)	-		-	Subsidiary of the Company.
Wonderful Hi-Tech Co., Ltd.	Leading LOHAS International Trading Company	Taiwan	Sales of non-woven fabric processing products	1,000	1,000	100,000	100.00	669	-		-	Subsidiary of the Company.
Wonderful Hi-Tech Co., Ltd.	Wht International LLC.	U.S.A.	Real states rental	605,593	605,593	-	100.00	637,987	(3,147)	(	3,147)	Subsidiary of the Company.
Wonderful Hi-Tech Co., Ltd.	Alpha Treasure Investments Limited	Republic of Seychelles	Holding company of investment	15,105	15,105	507,500	35.00	501	(4,014)	(	1,570)	The investee evaluated using the equity method.

Wonderful Holding (Cayman) Co., Ltd.	Wonderful International (Cayman) Co., Ltd.	Cayman Islands	Holding company of investment	398,737	398,737	14,395,241	100.00	1,299,938	51,629	Note 3 Sub-subsidiary of the Company.
Wonderful International (Cayman) Co., Ltd.	ABA Industry Inc.	U.S.A.	Sales of wires and cables	20,909	20,909	72,000	43.90	182,981	12,430	Note 3 Subsidiary of the Company.
Wonderful International (Cayman) Co., Ltd.	Wonderful Holding (Thailand) Co., Ltd.	Thailand	Holding company of investment	2,409	2,409	49,000	100.00	403,159	16,724	Note 3 Sub-subsidiary of the Company.
Wonderful International (Cayman) Co., Ltd.	Thai Wonderful Wire Cable Co., Ltd.	Thailand	Sales and manufacturing of wires and cables	248,509	248,509	1,038,892	48.44	714,678	60,792	Note 3 Great-subsidiary of the Company.
Wonderful Holding (Thailand) Co., Ltd.	Thai Wonderful Wire Cable Co., Ltd.	Thailand	Sales and manufacturing of wires and cables	108,549	108,549	589,998	27.51	405,878	60,792	Note 3 Great-subsidiary of the Company.
Thai Wonderful Wire Cable Co., Ltd.	Vietnam Wonderful Wire Cable Co., Ltd.	Vietnam	Sales and manufacturing of wires and cables	226,415	226,415	-	50.00	551,076	47,531	Note 3 Subsidiary of the Company.
Lord Hero International Co., Ltd.	Lord Hero Co., Ltd.	Hong Kong	Sales of wires and cables	245,513	245,513	41,401,000	100.00	719,496	1,485	Note 3 Sub-subsidiary of the Company.

Note 1: If the public offering company has a foreign holding company and the consolidated financial report is the main financial report according to the local law, the disclosure of information about the foreign investee may be disclosed only to the information about the holding company.

Note 2: For persons other than those mentioned in Note 1, fill in the following:

- (1) The columns of "the investee's name", "location", "main business items", "original investment amount" and "ending shareholding situation" shall be filled out in accordance with the reinvestment situation of the (publicly issued) company and the reinvestment of the investee directly or indirectly under control. Indicate in the remarks column the relationship between each investee and the (public offering) company (if it is a subsidiary or a great -subsidiary).
- (2) The "current profit and Loss of investees" shall be fill in the amount of current profit and loss of each investee.
- (3) The column "investment profit and loss recognized in the current period" is only required to fill in the profit and loss of the subsidiaries recognized by the (public offering) company for direct reinvestment and that of the investee evaluated by the equity acquisition method. The rest is not required. When filling in the "current profit and loss amount of each subsidiary recognized as direct reinvestment", it should be confirmed that the current profit and loss amount of each subsidiary has included the investment profit and loss that should be recognized by its reinvestment in accordance with regulations.

Note 3: The investment profit and loss listed in the current period only discloses the part recognized by Wonderful Hi-Tech Co., Ltd., and the rest is exempted from completion according to regulations.

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Information on investments in Mainland China - Basic Information
January 1 to March 31, 2026

Table 7

Unit: NT\$ thousand
(unless otherwise specified)

<u>Name of investee in</u> <u>Mainland China</u>	<u>Main business items</u>	<u>Paid-in capital</u>	<u>Form of investment</u> <u>(Note 1)</u>	<u>Accumulated</u> <u>investment remitted</u> <u>from Taiwan at the</u> <u>beginning of the</u> <u>period</u>	<u>Investment remitted or</u> <u>recovered in the current</u> <u>period</u>		<u>Accumulated</u> <u>investment remitted</u> <u>from Taiwan at the</u> <u>end of the period</u>	<u>Current gain</u> <u>and loss of</u> <u>the investee</u>	<u>The Company's</u> <u>shareholding in</u> <u>direct or indirect</u> <u>investment</u>	<u>Recognize</u> <u>investment</u> <u>gains and losses</u> <u>in the current</u> <u>period</u> <u>(Note 2)</u>	<u>Carrying</u> <u>amount of</u> <u>investment at</u> <u>the end of the</u> <u>period</u>	<u>Repatriated</u> <u>investment</u> <u>income as</u> <u>of the</u> <u>current</u> <u>period</u>	<u>Remarks</u>
					<u>Remitted</u>	<u>Recovered</u>							
Wonderful Photoelectricity (Dongguan) Co., Ltd.	Sales and manufacturing of wires and cables	177,616	2	50,624	-	-	50,624	1,676	81.63%	1,368 (2) B	251,500	-	

<u>Company name</u>	<u>Cumulative investment remitted</u> <u>from Taiwan to the mainland China</u> <u>at the end of the period</u>	<u>The investment approved</u> <u>by</u> <u>the Ministry of Economic</u> <u>Affairs</u>	<u>Investment to the</u> <u>Mainland China</u> <u>approved by the</u> <u>Ministry of Economic</u> <u>Affairs</u>
Wonderful Hi-Tech Co., Ltd.	\$ 50,624	\$ 167,644	\$ 2,510,493

Note 1: Investments are made in the following four ways, fill in the code:

- (1) Direct investment in mainland China.
- (2) Re-investment in Mainland company through a third region company (please specify the third region company).
A. Reinvestment in Wonderful Photoelectricity (Dongguan) Co., Ltd. through Lord Hero International Co., Ltd.

Note 2: In the investment profit and loss recognized in the current period:

- (1) Please specify if it is in preparation and there is no investment gain or loss.
- (2) Investment profit and loss are recognized on the following three basis, which should be specified.
A. Financial statements audited by an international accounting firm in partnership with a Republic of China accounting firm.
B. Financial statements audited by certified accountants of the parent company in Taiwan.
C. Financial statements prepared and not verified by accountants for the corresponding period