

Wonderful Hi-Tech Co., Ltd. and
Subsidiaries
Consolidated Financial Statements and
Independent Auditor's Report
For the Three Months Ended June 30, 2026
and 2025 (Stock Code: 6190)

Company Address: No. 17, Beiyuan Rd., Zhongli
Dist., Taoyuan City
Tel : (03) 452- 7777

Independent Auditors' Report

(2026) Cai-Shen-Bao-Zi No. 26001601

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 June 30, 2026 and 2025, and the consolidated statements of comprehensive income, changes in equity and cash flows for January 1 to June 30, 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 issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the 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(7) 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 June 30, 2026 and 2025 were NT\$1,631,316 thousand and NT\$930,187 thousand respectively, accounting for 17% and 13% of the total consolidated assets respectively; The total liabilities were NT\$156,326 thousand and NT\$297,067 thousand respectively, both accounting for 3% and 8% of the total consolidated liabilities; Its total comprehensive profit and loss from April 1 to June 30, 2026 and 2025、January 1 to June 30, 2026 and 2025 were respectively NT\$24,827 thousand、NT\$(39,245) thousand、NT\$56,388 thousand and NT\$(22,800) thousand accounting for 12%、18%、17% and 48% of the total consolidated comprehensive profit and loss respectively; For investments using the equity method, the balances as of June 30, 2026 and 2025 were NT\$56,706 thousand and NT\$58,147 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 April 1 to June 30, 2026 and 2025、January 1 to June 30, 2026 and 2025, and the share of other comprehensive profits and losses were NT\$ (1,754) thousand、NT\$ (6,075) thousand、NT\$ (4,588) thousand and NT\$ (9,687) thousand respectively. They accounted for (1%)、3%、(1%) and 20% 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 June 30, 2026 and 2025, and of its consolidated financial performance of April 1 to June 30, 2026 and 2025 、 January 1 to June 30, 2026 and 2025 and its consolidated cash flows for the six months ended June 30, 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

August 11, 2026

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
June 30, 2026, December 31 and June 30, 2025

						Unite: NT\$ thousand	
		June 30, 2026		December 31, 2025		June 30, 2025	
Assets	Note 1:	Amount	%	Amount	%	Amount	%
Current assets							
1100 Cash and cash equivalents	6(1)	\$ 979,939	10	\$ 980,590	12	\$ 874,042	13
1110 Financial assets measured at fair value through profit or loss	6(2)						
– current		5,701	-	4,120	-	5,899	-
1136 Financial assets measured at amortized cost - current	8	194,535	2	159,567	2	140,688	2
1150 Notes receivable, net	6(4)	74,609	1	63,069	1	69,048	1
1170 Accounts receivable, net	6(4)	2,511,872	26	1,910,824	24	1,904,229	27
1180 Accounts receivable - related parties, net	7	23,992	-	13,463	-	19,560	-
1200 Other receivables		243,234	3	165,113	2	141,280	2
1210 Other receivables - related party	7	87	-	3,850	-	5,516	-
130X Inventory	6(5)	2,576,045	26	1,813,732	22	1,572,922	22
1410 Prepayments	6(6)	99,322	1	74,994	1	112,080	2
1479 Other current assets - others		2,826	-	204	-	1,872	-
11XX Total current assets		<u>6,712,162</u>	<u>69</u>	<u>5,189,526</u>	<u>64</u>	<u>4,847,136</u>	<u>69</u>
Non-current assets							
1510 Financial assets measured at fair value through profit or loss	6(2)						
- current		1,997	-	5,666	-	5,339	-
1517 Financial assets at fair value through other comprehensive income - non-current	6(3)	85,153	1	65,365	1	66,199	1
1550 Investment accounted for under the equity method	6(7) 、 7and 8	336,644	3	300,443	4	289,786	4
1600 Property, plant and equipment	6(8) and 8	2,039,177	21	1,947,988	24	1,181,804	17
1755 Right-of-use assets	6(9)	81,110	1	98,870	1	107,571	2
1760 Investment property, net	6(10) and 8	233,630	2	242,914	3	242,091	3
1780 Intangible assets	6(11)	159,457	2	161,806	2	156,723	2
1840 Deferred income tax assets		37,474	-	43,737	-	86,932	1
1990 Other non-current assets - others		70,165	1	63,056	1	63,267	1
15XX Total non-current assets		<u>3,044,807</u>	<u>31</u>	<u>2,929,845</u>	<u>36</u>	<u>2,199,712</u>	<u>31</u>
1XXX Total assets		<u>\$ 9,756,969</u>	<u>100</u>	<u>\$ 8,119,371</u>	<u>100</u>	<u>\$ 7,046,848</u>	<u>100</u>

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
June 30, 2026, December 31 and June 30, 2025

June 30, 2026, December 31 and June 30, 2025							Unite: NT\$ thousand	
Liabilities and equity		Note 1:	June 30, 2026		December 31, 2025		June 30, 2026	
			Amount	%	Amount	%	Amount	%
Current liabilities								
2100	Short-term borrowings	6(13)	\$ 2,649,221	27	\$ 1,271,200	16	\$ 1,538,133	22
2120	Financial liabilities measured at fair value through profit or loss - current	6(2)	4,103	-	1,833	-	-	-
2170	Accounts payable		750,230	8	566,781	7	429,201	6
2180	Accounts payable - related party	7	3,171	-	3,650	-	4,137	-
2200	Other payables	6(14)	650,703	7	312,261	4	594,680	8
2220	Other accounts payable - related party	7	5,886	-	5,586	-	5,947	-
2230	Current income tax liabilities		76,997	1	75,891	1	63,203	1
2280	Lease liabilities - current	7	18,556	-	34,633	-	36,792	1
2320	Current portion of long-term borrowings	6(12)(15)	42,143	1	44,657	1	476,153	7
2399	Other current liabilities - others		36,573	-	20,134	-	26,366	-
21XX	Total current liabilities		4,237,583	44	2,336,626	29	3,174,612	45
Non-current liabilities								
2530	Bonds payable	6(12)	595,836	6	937,144	11	-	-
2540	Long-term borrowings	6(15)	34,023	-	45,151	1	66,043	1
2570	Deferred income tax liabilities		295,002	3	291,560	4	258,075	4
2580	Lease liabilities - non-current	7	521	-	2,685	-	15,664	-
2640	Net defined benefit liabilities—non-current		44,306	1	45,964	1	46,503	1
2670	Other non-current liabilities - others		34,920	-	36,503	-	28,601	-
25XX	Total non-current liabilities		1,004,608	10	1,359,007	17	414,886	6
2XXX	Total liabilities		5,242,191	54	3,695,633	46	3,589,498	51
Equity								
Equity attributable to owners of parent company								
	Share capital	6(18)						
3110	Common share capital		1,953,760	20	1,864,697	23	1,726,476	24
	Capital surplus	6(19)						
3200	Capital surplus		1,430,606	14	1,169,771	14	753,428	11
	Retained earnings	6(20)						
3310	Statutory reserves		239,179	3	201,206	3	201,206	3
3320	Special reserves		123,025	1	100,852	1	100,852	1
3350	Unappropriated earnings		452,053	5	623,882	8	425,413	6
	Other equity							
3400	Other equity		146,812	2	97,093	1	89,183	1
3500	Treasury shares	6(18)	(351,830)	(4)	(131,607)	(2)	(131,607)	(2)
31XX	Total equity attributable to the owners of the parent company		3,993,605	41	3,925,894	48	2,986,585	42
36XX	Non-controlling interests	4(3)	521,173	5	497,844	6	470,765	7
3XXX	Total equity		4,514,778	46	4,423,738	54	3,457,350	49
	Significant Contingent Liabilities and Unrecognized Commitments	9						
3X2X	Total liabilities and equities		\$ 9,756,969	100	\$ 8,119,371	100	\$ 7,046,848	100

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 June 30, 2026 and 2025

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

Item	Note 1:	April 1 to June 30, 2026		April 1 to June 30, 2025		January 1 to June 30, 2026		January 1 to June 30, 2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000 Operating revenue	6(21) and								
	7	\$ 2,979,080	100	\$ 2,242,528	100	\$ 5,470,580	100	\$ 4,504,874	100
5000 Operating cost	6(5)(26)								
	and 7	(2,524,116)	(85)	(1,820,189)	(81)	(4,636,554)	(84)	(3,710,513)	(82)
5900 Gross profit		<u>454,964</u>	<u>15</u>	<u>422,339</u>	<u>19</u>	<u>834,026</u>	<u>16</u>	<u>794,361</u>	<u>18</u>
Operating expenses	6(26)								
6100 Selling expenses		(98,298)	(3)	(126,543)	(6)	(191,676)	(3)	(221,026)	(5)
6200 Administrative expenses		(93,302)	(3)	(87,921)	(4)	(202,642)	(4)	(217,485)	(5)
6300 Research and development expenses		(20,522)	(1)	(18,355)	(1)	(37,777)	(1)	(34,065)	(-)
6450 Expected credit impairment losses	12(2)	(25,407)	(1)	(1,112)	-	(47,473)	(1)	7,301	-
6000 Total operating expenses		(237,529)	(8)	(233,931)	(11)	(479,568)	(9)	(465,275)	(10)
6900 Operating income		<u>217,435</u>	<u>7</u>	<u>188,408</u>	<u>8</u>	<u>354,458</u>	<u>7</u>	<u>329,086</u>	<u>8</u>
Non-operating income and expenses									
7100 Interest income	6(22)	6,468	-	4,921	-	10,364	-	10,298	-
7010 Other income	6(23) and								
	7	18,827	1	13,520	1	30,322	1	23,501	1
7020 Other gains and losses	6(2)(7)(24)								
	)and 7	8,053	-	(62,753)	(3)	27,613	-	(27,502)	(1)
7050 Finance costs	6(25) and								
	7	(25,443)	(1)	(15,430)	(1)	(44,685)	(1)	(30,068)	(1)
7060 Share of profits and losses of affiliated enterprises and joint ventures using the equity method	6(7)	<u>500</u>	<u>-</u>	<u>(5,627)</u>	<u>-</u>	<u>478</u>	<u>-</u>	<u>(10,613)</u>	<u>-</u>

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to June 30, 2026 and 2025

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

7000	Total non-operating										
	incomes and expenses	8,045	- (	65,369) (	3)	24,092	- (	34,384) (	1)		
7900	Net income before tax	225,840	7	123,039	5	378,550	7	294,702	7		
7950	Income tax expense	6(27)	(	39,985) (	1) (	45,112) (	2) (	97,416) (	2) (	88,734) (	2)
8200	Net income for the period	\$ 185,855	6	\$ 77,927	3	\$ 281,134	5	\$ 205,968	5		

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to June 30, 2026 and 2025

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

			April 1 to June 30, 2026		April 1 to June 30, 2025		January 1 to June 30, 2026		January 1 to June 30, 2025	
Item		Note 1:	Amount	%	Amount	%	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)	\$ 17,286	-	\$ 2,398	-	\$ 20,569	-	\$ 2,388	-
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)	23,628	1	2,957	-	33,266	1	4,162	-
Items that may be reclassified subsequently to profit or loss										
8361	Exchange differences on translation of financial statements of foreign operations		(21,303)	-	(343,439)	(15)	(714)	-	(302,762)	(7)
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		1,495	-	(13,768)	(1)	4,694	-	(11,492)	-
8399	Income tax related to items may be reclassified into profit or loss	6(27)	3,302	-	60,887	3	(1,698)	-	53,884	1
8300	Other comprehensive profit and loss (net)		\$ 24,408	1	(\$ 290,965)	(13)	\$ 56,117	1	(\$ 253,820)	(6)

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to June 30, 2026 and 2025

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

8500	Total comprehensive income								
	for the period	<u>\$ 210,263</u>	<u>7</u>	<u>(\$ 213,038)</u>	<u>(10)</u>	<u>\$ 337,251</u>	<u>6</u>	<u>(\$ 47,852)</u>	<u>(1)</u>
	Net income attributable to:								
8610	owners of the parent company	\$ 169,264	5	\$ 65,122	2	\$ 248,501	4	\$ 181,222	4
8620	Non-controlling interests	<u>16,591</u>	<u>1</u>	<u>12,805</u>	<u>1</u>	<u>32,633</u>	<u>1</u>	<u>24,746</u>	<u>1</u>
		<u>\$ 185,855</u>	<u>6</u>	<u>\$ 77,927</u>	<u>3</u>	<u>\$ 281,134</u>	<u>5</u>	<u>\$ 205,968</u>	<u>5</u>
	Total comprehensive income attributable to:								
8710	owners of the parent company	\$ 191,711	6	(\$ 173,413)	(8)	\$ 302,947	5	(\$ 26,919)	(1)
8720	Non-controlling interests	18,552	1	(39,625)	(2)	34,304	1	(20,933)	-
		\$ 210,263	7	(\$ 213,038)	(10)	\$ 337,251	6	(\$ 47,852)	(1)
	Earnings per share								
					6(28)				
9750	Basic earnings per share	<u>\$ 0.92</u>	<u>\$ 0.39</u>	<u>\$ 1.35</u>	<u>\$ 1.10</u>				
9850	Diluted earnings per share	<u>\$ 0.85</u>	<u>\$ 0.37</u>	<u>\$ 1.24</u>	<u>\$ 1.04</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 June 30, 2026 and 2025

Unite: NT\$ thousand

		Equity attributable to owners of parent company											
		Retained earning					Other equity						
		Common share capital	Capital surplus	Statutory reserves Surplus	Special reserves	Unappropriate d earnings	Exchange differences on translation of financial statements of foreign operations	Unrealized financial assets profit or loss measured at fair value through other comprehensive income	Real estate revaluation appreciation	Treasury shares	Total	Non- controlling interests	Total
Note													
<u>January 1 to June 30, 2025</u>													
Balance as of January 1, 2025		\$ 1,636,597	\$ 503,459	\$ 165,014	\$ 142,811	\$ 558,478	\$ 42,276	\$ 7,141	\$ 69,578	(\$ 61,008)	\$ 3,064,346	\$ 496,698	\$ 3,561,044
Net income for the period		-	-	-	-	181,222	-	-	-	-	181,222	24,746	205,968
Other comprehensive income/loss of the period	6(3)	-	-	-	-	-	(215,510)	7,369	-	-	(208,141)	(45,679)	(253,820)
Total comprehensive income for the period		-	-	-	-	181,222	(215,510)	7,369	-	-	(26,919)	(20,933)	(47,852)
2024 Appropriation and distribution of retained earnings: 6(20)													
Statutory reserves		-	-	36,192	-	(36,192)	-	-	-	-	-	-	-
Special reserves		-	-	-	(41,959)	41,959	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(320,091)	-	-	-	-	(320,091)	-	(320,091)
Conversion of convertible corporate bonds	6(12)(18)												
	(19)	89,879	205,138	-	-	-	-	-	-	-	295,017	-	295,017
treasury stock transfer employee	6(18)(19)	-	(3,348)	-	-	-	-	-	-	43,890	40,542	-	40,542
Decrease in non-controlling interests		-	-	-	-	-	-	-	-	-	-	(5,000)	(5,000)
Net change in affiliated enterprises and joint ventures	6(19)												
accounted for under equity method		-	1,455	-	-	-	-	-	-	-	1,455	-	1,455
Receiving gifts from shareholders	6(19)	-	54	-	-	-	-	-	-	-	54	-	54
Share-based payment transaction	6(17)(19)	-	46,670	-	-	-	-	-	-	-	46,670	-	46,670
Repurchase of treasury shares	6(18)	-	-	-	-	-	-	-	-	(114,489)	(114,489)	-	(114,489)
Disposal of investments by the equity method	6(3)	-	-	-	-	37	-	(37)	-	-	-	-	-
Balance as of June 30, 2025		\$ 1,726,476	\$ 753,428	\$ 201,206	\$ 100,852	\$ 425,413	(\$ 173,234)	\$ 14,473	\$ 69,578	(\$ 131,607)	\$ 2,986,585	\$ 470,765	\$ 3,457,350
<u>January 1 to June 30, 2026</u>													
Balance as of January 1, 2026		\$ 1,864,697	\$ 1,169,771	\$ 201,206	\$ 100,852	\$ 623,882	\$ 12,867	\$ 14,648	\$ 69,578	(\$ 131,607)	\$ 3,925,894	\$ 497,844	\$ 4,423,738
Net income for the period		-	-	-	-	248,501	-	-	-	-	248,501	32,633	281,134
Other comprehensive income/loss of the period	6(3)	-	-	-	-	-	7,242	47,204	-	-	54,446	1,671	56,117
Total comprehensive income for the period		-	-	-	-	248,501	7,242	47,204	-	-	302,947	34,304	337,251
2024 Appropriation and distribution of retained earnings: 6(20)													
Statutory reserves		-	-	37,973	-	(37,973)	-	-	-	-	-	-	-
Special reserves		-	-	-	22,173	(22,173)	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	(364,911)	-	-	-	-	(364,911)	-	(364,911)
Conversion of convertible corporate bonds	6(12)(18)												
	(19)	89,063	260,572	-	-	-	-	-	-	-	349,635	-	349,635
treasury stock transfer employee	6(18)(19)	-	(7,507)	-	-	-	-	-	-	33,246	25,739	-	25,739
Decrease in non-controlling interests		-	-	-	-	-	-	-	-	-	-	(10,975)	(10,975)
Net change in affiliated enterprises and joint ventures	6(19)												
accounted for under equity method		-	(2,234)	-	-	-	-	-	-	-	(2,234)	-	(2,234)
Receiving gifts from shareholders	6(19)	-	87	-	-	-	-	-	-	-	87	-	87
Share-based payment transaction	6(17)(19)	-	9,917	-	-	-	-	-	-	-	9,917	-	9,917
Repurchase of treasury shares	6(18)	-	-	-	-	-	-	-	-	(253,469)	(253,469)	-	(253,469)
Disposal of investments by the equity method	6(3)	-	-	-	-	1,143	(1,143)	-	-	-	-	-	-

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 June 30, 2026 and 2025

Unite: NT\$ thousand

Equity attributable to owners of parent company												
Note	Common share capital	Capital surplus	Retained earning			Other equity					Non- controlling interests	Total
			Statutory reserves Surplus	Special reserves	Unappropriate d earnings	Exchange differences on translation of financial statements of foreign operations	Unrealized financial assets profit or loss measured at fair value through other comprehensive income	Real estate revaluation appreciation	Treasury shares	Total		
Disposal of Shares of Equity Instruments Measured at Fair Value Through Other Comprehensive Income by an Investor Company Accounting Under the Equity Method					3,584		(3,584)					
Balance as of June 30, 2026	\$ 1,953,760	\$ 1,430,606	\$ 239,179	\$ 123,025	\$ 452,053	\$ 20,109	\$ 57,125	\$ 69,578	(\$ 351,830)	\$ 3,993,605	\$ 521,173	\$ 4,514,778

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 June 30, 2026 and 2025

Unite: NT\$ thousand

	Note	January 1 to June 30, 2026	January 1 to June 30, 2025
<u>Cash flows from operating activities</u>			
Net income before income tax		\$ 378,550	\$ 294,702
Adjustments			
Income/expense items			
Amortization expenses	6(11)(26)	5,336	4,430
Depreciation expenses	6(8)(9)		
	(26)	117,834	103,494
Expected credit impairment losses	12(2)	47,473	(7,301)
Interest income	6(22)	(10,364)	(10,298)
Dividend income	6(23)	(1,064)	(687)
Interest expenses	6(25)	44,685	30,068
Gains on disposal of property, plant and equipment	6(24)	(1,908)	(1,854)
Net gain on financial assets and liabilities at fair value through profit or loss	6(24)	213	(13,951)
Share of profits and losses of affiliated enterprises and joint ventures using the equity method	6(7)	(478)	10,613
Losses from disposals of investments	6(24)	(12,996)	(14,194)
Gains on revaluation at fair value of investment property	6(10)(24)	9,698	-
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		9,095	14,088
Notes receivable		(11,540)	1,834
Accounts receivable		(648,846)	(127,101)
Accounts receivable related party		(10,531)	6,036
Other receivables		(77,579)	(9,266)
Other receivables - related Party		4,011	(688)
Inventory		(762,313)	18,805
Prepayments		(24,328)	(78,681)
Other current assets		(1,108)	8,322
Net changes in liabilities relating to operating activities			
Financial liabilities measured at fair value through profit or loss		(4,634)	(9,903)
Accounts payable		183,449	(127,713)
Accounts payable - related party		(479)	(7,588)
Other payables		(37,300)	(6,088)
Other accounts payable - related party		273	380
Other current liabilities		16,439	(10,651)
Other non-current liabilities		(3,241)	(8,694)
Cash inflow (outflow) from operating activities		(781,736)	104,784
Interests received		9,821	10,906
Dividends received		1,064	687
Interest paid		(34,500)	(18,048)
Income taxes paid		(87,623)	(108,627)
Net cash inflow (outflow) from operating activities		(892,974)	(10,298)

(Continued)

Wonderful Hi-Tech Co., Ltd. and Subsidiaries
Consolidated Statement of Cash Flow
January 1 to June 30, 2026 and 2025

Unite: NT\$ thousand

	Note	January 1 to June 30, 2026	January 1 to June 30, 2025
<u>Cash flows from investing activities</u>			
Decrease (increase) in other financial assets		(\$ 34,968)	\$ 23,150
Acquisition of investments by equity method	6(7)	(13,200)	-
Proceeds from disposal of investments by equity method	6(7)	26,201	14,801
Acquisition of property, plant and equipment	6(29)	(213,634)	(159,445)
Proceeds from disposal of property, plant and equipment		15,739	9,594
Acquisition of intangible assets	6(11)	(4,123)	(6,586)
Acquisition of financial assets at fair value through profit or loss		-	(4,981)
Increase in refundable deposits		(1,514)	363
Decrease (increase) in other non-current assets		(5,715)	6,697
Net cash outflow from investing activities		(231,214)	(116,407)
<u>Cash flows from financing activities</u>			
Increase in short-term borrowings	6(30)	1,378,021	505,488
Borrow of long-term borrowings	6(30)	22,096	40,102
Repayments of long-term borrowings	6(30)	(35,738)	(84,217)
Repurchase of treasury shares	6(18)	(253,469)	(114,489)
Treasury stock transfer employee	6(18)	25,739	40,542
Repaid principal of lease liabilities	6(30)	(19,052)	(19,211)
Pay the dividend to non-controlling interests		-	(5,000)
Receiving gifts from shareholders	6(19)	87	54
Net cash outflow from investing activities		1,117,684	363,269
Exchange rate effects		5,853	(200,895)
Increase (decrease) in cash and cash equivalents for the period		(651)	35,669
Cash and cash equivalents at the beginning of the period		980,590	838,373
Cash and cash equivalents at the end of the period		\$ 979,939	\$ 874,042

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 Three Months Ended June 30, 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 August 11, 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”)

The applicable new promulgated, amended and revised standards and interpretations of IFRSs endorsed by the FSC in 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 new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

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

<u>New, Amended, or Revised Standards and Interpretations</u>	<u>Effective date announced</u>
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027(Note1)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Amendments to IAS 21, 'Translation to a hyperinflationary presentation currency'	January 1, 2027
Amendments to IAS 28, 'Amendments to the fair value option in IAS28 investments in associates and joint ventures'	January 1, 2027(Note2)

Note1: The entities shall apply IFRS18 starting from January 1, 2028. Additionally, entities can choose to adopt IFRS 18 earlier.

Note2: The entities shall apply the amendment simultaneously with IFRS18.

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.

(3) Effects of the IFRSs issued by IASB but not yet endorsed by the FSC

New standards and interpretations of and amendments to the IFRSs issued by IASB but not yet 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
IFRS 20, 'Regulatory assets and regulatory liabilities'	January 1, 2029

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

IV. Summary of Significant Accounting Policies

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2025, except for the compliance statement, basis of preparations, basis of consolidation and additional policies as set out below. 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) Investment property subsequently measured using the fair value model.
 - (4) Defined benefit liabilities recognized 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
			June 30, 2025	December 31, 2024	June 30, 2025	
Wonderful Hi-Tech Co., Ltd. (Wonderful Hi-Tech)	Wonderful Holding (Cayman) Co., Ltd. (Wonderful Holding Cayman)	Holding company of investment	100	100	100	Note 4
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 and manufacturing 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	Sales and manufacturing of wires and cables	48.44	48.44	46.3	Note 2

	Wonderful Wire Cable)					
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%.

Note5: Yi-Tai Technology was dissolution and liquidation On October 3, 2025.

Note6: It is not an important subsidiary of the Group, and its financial reports from January 1 to June 30, 2026 and 2025 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 June 30, 2026, December 31, 2025 and June 30, 2025 were NT\$521,173, NT\$497,844 and \$470,765 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	
		June 30, 2026		December 31, 2025	
		Amount	Shareholding percentage	Amount	Shareholding percentage
Lord Hero International Thai Wonderful Wire and Cable	Hong Kong	\$ 140,868	18.37	\$ 136,131	18.37
	Thailand	362,763	24.05	342,947	24.05
Non-controlling interests					
Name of Subsidiary	Main operating location	June 30, 2025			
		Amount	Shareholding percentage		
Lord Hero International Thai Wonderful Wire and Cable	Hong Kong	\$ 123,317	18.37		
	Thailand	331,954	26.50		

Summary of financial information of subsidiaries:

(1) Balance Sheet

	Lord Hero International Co., Ltd.		
	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 927,426	\$ 764,706	\$ 603,898
Non-current assets	241,630	251,879	249,063
Current liabilities	(401,725)	(273,668)	(180,100)
Non-current liabilities	(492)	(1,874)	(565)
Total net assets	<u>\$ 766,839</u>	<u>\$ 741,043</u>	<u>\$ 671,296</u>

	Thai Wonderful Wire Cable Co., Ltd.		
	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 1,944,803	\$ 1,500,201	\$ 1,211,997
Non-current assets	1,330,048	1,204,892	1,024,855
Current liabilities	(1,704,905)	(1,203,914)	(907,177)
Non-current liabilities	(61,574)	(75,199)	(77,019)
Total net assets	<u>\$ 1,508,372</u>	<u>\$ 1,425,980</u>	<u>\$ 1,252,656</u>

(2) Statement of Comprehensive Income

	Lord Hero International Co., Ltd.	
	April 1 to June 30, 2026	April 1 to June 30, 2025
Revenue	<u>\$ 392,813</u>	<u>\$ 310,405</u>
Net profit (loss) before income tax	\$ 8,705	\$ 9,618
Income tax benefit	(195)	2,072
Net income (loss) of current period	8,510	11,690
Other comprehensive income (net, after tax)	<u>2,473</u>	<u>(89,613)</u>
Total comprehensive income for the period	<u>\$ 10,983</u>	<u>(\$ 77,923)</u>
Total comprehensive income attributable to non-controlling interests	<u>\$ 2,018</u>	<u>(\$ 14,314)</u>
Non-controlling interests dividends paid	<u>\$ -</u>	<u>\$ -</u>

Lord Hero International Co., Ltd.		
	January 1 to June 30, 2026	January 1 to June 30, 2025
Revenue	\$ 751,225	\$ 591,370
Net profit (loss) before income tax	\$ 10,733	\$ 12,054
Income tax expense	(738)	1,398
Net income (loss) of current period	9,995	13,452
Other comprehensive income (net, after tax)	15,800	(79,350)
Total comprehensive income for the period	\$ 25,795	(\$ 65,898)
Total comprehensive income attributable to non-controlling interests	\$ 4,739	(\$ 12,105)
Non-controlling interests dividends paid	\$ -	\$ -

Thai Wonderful Wire Cable Co., Ltd.		
	April 1 to June 30, 2026	April 1 to June 30, 2025
Revenue	\$ 825,824	\$ 523,347
Net income before tax	\$ 62,050	\$ 37,508
Income tax expense	(6,327)	(2,426)
Net income for the period	55,723	35,082
Other comprehensive income (net, after tax)	6,265	(135,726)
Total comprehensive income for the period	\$ 61,988	(\$ 100,644)
Total comprehensive income attributable to non-controlling interests	\$ 14,908	(\$ 26,670)
Non-controlling interests dividends paid	\$ -	\$ -

	Thai Wonderful Wire Cable Co., Ltd.	
	January 1 to June 30, 2026	January 1 to June 30, 2025
Revenue	\$ 1,586,511	\$ 1,171,904
Net income before tax	\$ 132,090	\$ 78,449
Income tax expense	(15,575)	(2,568)
Net income for the period	116,515	75,881
Other comprehensive income (net, after tax)	(5,119)	(117,362)
Total comprehensive income for the period	\$ 111,396	(\$ 41,481)
Total comprehensive income attributable to non-controlling interests	\$ 26,791	(\$ 10,992)
Non-controlling interests dividends paid	\$ -	\$ -

(3) Statement of Cash Flows

	Lord Hero International Co., Ltd.	
	January 1 to June 30, 2026	January 1 to June 30, 2025
Net cash inflow (outflow) from operating activities	(\$ 170,252)	\$ 11,380
Net cash outflow from investing activities	7,270	24,662
Net cash inflow from financing activities	157,025	16,355
Effect of exchange rate changes on cash and cash equivalents	15,800	(79,350)
Increase (decrease) in cash and cash equivalents for the period	9,843	(26,953)
Cash and cash equivalents at the beginning of the period	94,267	83,346
Cash and cash equivalents at the end of the period	\$ 104,110	\$ 56,393

Thai Wonderful Wire Cable Co., Ltd.			
	January 1 to June 30, 2026		January 1 to June 30, 2025
Net cash inflow (outflow) from operating activities	(\$	246,088)	\$ 108,452
Net cash outflow from investing activities	(	45,307)	(15,265)
Net cash inflow from financing activities		424,849	25,256
Effect of exchange rate changes on cash and cash equivalents	(	32,691)	(114,271)
Increase (decrease) in cash and cash equivalents for the period		100,763	4,172
Cash and cash equivalents at the beginning of the period		71,496	77,653
Cash and cash equivalents at the end of the period	\$	172,259	\$ 81,825

(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

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand and revolving funds	\$ 12,285	\$ 7,729	\$ 6,753
Checking deposits and demand deposits	753,012	883,471	537,345
Time deposits	214,642	89,390	329,944
	<u>\$ 979,939</u>	<u>\$ 980,590</u>	<u>\$ 874,042</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	June 30, 2025	December 31, 2024	June 30, 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	\$ 1,992	\$ 2,009	\$ 2,067
Derivatives			
- Forward commodity	-	211	3,832
- Convertible corporate bond redemption right	3,709	1,900	-
	<u>5,701</u>	<u>4,120</u>	<u>5,899</u>
Current items:			
Financial liabilities			
possessed for transaction			
Derivatives			
- Forward commodity	(\$ 1,745)	\$ -	\$ -
- Forward exchange agreement (FXA)	(2,358)	(1,833)	-
	<u>(\$ 4,103)</u>	<u>(\$ 1,833)</u>	<u>\$ -</u>

Non-current:

Financial assets compulsorily measured at fair value through profit or loss			
Debt instruments			
- Ordinary corporate bonds	1,997	1,001	1,002
Derivatives			
- Hybrid instruments	<u>-</u>	<u>4,665</u>	<u>4,337</u>
	1,997	5,666	5,339

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

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>
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	(\$ 30)	(\$ 381)
Debt instruments		
- Ordinary corporate bonds	(5)	1
Derivatives		
- Forward commodity	7,792	80
Forward exchange agreement (FXA)	(516)	14,982
- Convertible corporate bond redemption right	1,225	-
Hybrid instruments	<u>-</u>	<u>(56)</u>
	<u>\$ 8,466</u>	<u>\$ 14,626</u>

	<u>January 1 to June 30, 2025</u>	<u>January 1 to June 30, 2024</u>
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	(\$ 17)	(\$ 54)
Debt instruments		

- Ordinary corporate bonds	(	5)	1
Derivatives			
- Forward commodity		1,060	1,605
Forward exchange agreement (FXA)	(	4,976)	12,455
- Convertible corporate bond redemption right		3,725	-
Hybrid instruments		-	(56)
	(\$	213)	\$ 13,951

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:

June 30, 2026			
Derivative financial assets	Contract amount (Item principal) (NT\$ thousand)		Contract period
Current items:			
Derivative financial assets			
Forward commodity contract			
- Pre-purchase of copper	USD	2,730	2026.04.15~2026.08.10
Forward exchange agreement (FXA)			
-Sale of USD and purchase of NTD	USD	6,000	2026.03.11~2026.11.04
December 31, 2025			
Derivative financial assets	Contract amount (Item principal) (NT\$ thousand)		Contract period
Current items:			
Derivative financial liabilities			
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:			
Derivative financial assets			
- Hybrid instruments	USD	150	2025.03.27~2030.03.27

	June 30, 2025		
<u>Derivative financial assets</u>	<u>Contract amount (Item principal) (NT\$ thousand)</u>		<u>Contract period</u>
Current items:			
Derivative financial assets			
Forward exchange agreement (FXA)			
-Sale of USD and purchase of NTD	USD	2,000	2025.03.24~2025.09.10
Non-Current items:			
Derivative financial assets			
- Hybrid instruments	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>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Non-current:			
Equity instruments			
Shares not traded on the stock exchange, the OTC market, or the emerging stock market	\$ 85,153	\$ 65,365	\$ 66,199

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>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>
<u>Equity instruments at fair value</u>		
Changes in fair value recognized in other comprehensive income - the Group	\$ 11,834	\$ 2,055
Changes in fair value recognized in other comprehensive income - investment accounted for under the equity method	23,628	2,957
Changes in fair value recognized in other comprehensive income - non-controlling interests	5,452	343
Accumulated benefits transferred to retained earnings due to delisting	(805)	-
	<u>\$ 40,109</u>	<u>\$ 5,355</u>

	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
<u>Equity instruments at fair value</u>		
Changes in fair value recognized in other comprehensive income - the Group	\$ 13,938	\$ 3,207
Changes in fair value recognized in other comprehensive income - investment accounted for under the equity method	33,266	4,162
Changes in fair value recognized in other comprehensive income - non-controlling interests	6,631	(819)
Accumulated benefits transferred to retained earnings due to delisting	(1,143)	(37)
	<u>\$ 52,692</u>	<u>\$ 6,513</u>

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

(4) Notes and accounts receivable

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	<u>\$ 74,609</u>	<u>\$ 63,069</u>	<u>\$ 69,048</u>
Accounts receivable	\$ 2,624,795	\$ 1,976,553	\$ 1,932,101
Less: Allowance for bad debt	<u>(112,923)</u>	<u>(65,729)</u>	<u>(27,872)</u>
	<u>\$ 2,511,872</u>	<u>\$ 1,910,824</u>	<u>\$ 1,904,229</u>

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

	June 30, 2026		December 31, 2025	
	Accounts receivable (including related party)	Notes receivable	Accounts receivable (including related party)	Notes receivable
Not overdue	\$ 2,459,490	\$ 74,609	\$ 1,766,386	\$ 63,069
Within 30 days	64,237	-	107,650	-
31~90 days	16,923	-	54,783	-
Above 91 days	<u>108,141</u>	<u>-</u>	<u>61,199</u>	<u>-</u>
	<u>\$ 2,648,791</u>	<u>\$ 74,609</u>	<u>\$ 1,990,018</u>	<u>\$ 63,069</u>

	June 30, 2025	
	Accounts receivable (including related party)	Notes receivable
Not overdue	\$ 1,828,446	\$ 69,048
Within 30 days	73,835	-
31~90 days	27,123	-
Above 91 days	<u>22,260</u>	<u>-</u>
	<u>\$ 1,951,664</u>	<u>\$ 69,048</u>

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

2. As of June 30, 2026, December 31, 2025, June 30, 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 June 30, 2026, December 31, 2025, and June 30, 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

	June 30, 2026		
		Allowance for inventory valuation	Carrying amount
	Costs		
Raw materials	\$ 753,750	(\$ 30,919)	\$ 722,831
Works in process	558,516	(9,407)	549,109
Finished products	603,195	(24,772)	578,423
Merchandise inventory	536,248	(35,151)	501,097
Inventory in transit	224,585	-	224,585
	<u>\$ 2,676,294</u>	<u>(\$ 100,249)</u>	<u>\$ 2,576,045</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>

	June 30, 2025		
		Allowance for inventory valuation	Carrying amount
	Costs		
Raw materials	\$ 429,810	(\$ 33,356)	\$ 396,454
Works in process	355,590	(8,421)	347,169
Finished products	416,732	(24,293)	392,439
Merchandise inventory	396,013	(36,868)	359,145
Inventory in transit	77,715	-	77,715
	<u>\$ 1,675,860</u>	<u>(\$ 102,938)</u>	<u>\$ 1,572,922</u>

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

	April 1 to June 30, 2026	April 1 to June 30, 2025
Cost of inventory sold	\$ 2,593,721	\$ 1,849,870
Income from sale of scrap and waste materials	(63,489)	(29,303)
Inventory valuation losses	(8,643)	(36,652)
Loss (gain) on physical inventory and loss of scrap	2,527	3,274
	<u>\$ 2,524,116</u>	<u>\$ 1,820,189</u>

	January 1 to June 30, 2026	January 1 to June 30, 2025
Cost of inventory sold	\$ 4,734,979	\$ 3,752,943
Income from sale of scrap and waste materials	(106,769)	(59,987)
Inventory valuation losses	3,130	14,048
Loss (gain) on physical inventory and loss of scrap	5,214	3,509
	<u>\$ 4,636,554</u>	<u>\$ 3,710,513</u>

From April 1, to June 30, 2026, and from January 1, to June 30, 2026, the Group recognized a reduction in cost of goods sold due to the disposal of certain inventories that had previously been written down, resulting in an increase in the net realizable value of the inventories.

(6) Prepayments

	June 30, 2026	December 31, 2025	June 30, 2025
Prepayment	\$ 64,504	\$ 44,538	\$ 63,218
Prepaid Expenses	27,447	20,828	39,590
Prepaid Expenses - Insurance	2,051	1,482	2,303
Other Prepayments	5,320	8,146	6,969
	<u>\$ 99,322</u>	<u>\$ 74,994</u>	<u>\$ 112,080</u>

(7) Investment accounted for under the equity method

1. Detail is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Associates:			
Wanshih Electronic Co., Ltd.	\$ 319,589	\$ 293,846	\$ 273,326

(Wanshih Electronic) (Note 4)			
Wan Shih (Hong Kong) Co., Ltd.	17,950	17,229	16,429
(Wan Shih Hong Kong) (Saga YesFamily)(Note 3)			
Inga Nano Technology Co., Ltd.	18,884	20,211	26,589
(Inga Nano Technology) (Note 1)			
ALPHA TREASURE INVESTMENTS LIMITED			
(ALPHA)(Note 2)	146	2,064	3,146
HONG YI Co., Ltd.			
(HONG YI)(Note 3)	<u>19,726</u>	<u>8,780</u>	<u>11,983</u>
	376,295	342,130	331,473
Accumulated impairment loss	<u>(39,651)</u>	<u>(41,687)</u>	<u>(41,687)</u>
	<u>\$ 336,644</u>	<u>\$ 300,443</u>	<u>\$ 289,786</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 and 438,000 shares of Wanshih Electronic in first quarter and second quarter of 2026, a material associates of the Group in the first quarter and second quarter of year 2026, the disposal price is \$11,706 and \$14,495, 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 under "Other gains and losses Loss-disposal of investment interests" amounted to \$7,244 and \$12,996 for the periods from April 1 to June 30, 2026, and from January 1 to June 30, 2026.

Note 3: 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 4: 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:

	April 1 to June 30, 2026	April 1 to June 30, 2025
Wanshih Electronic	\$ 2,537	(\$ 2,214)
Wan Shih Hong Kong	118	282
Inga Nano Technology	(803)	(3,059)
ALPHA	(348)	(650)
HONG YI	(1,004)	14
	<u>\$ 500</u>	<u>(\$ 5,627)</u>

	January 1 to June 30, 2026	January 1 to June 30, 2025
Wanshih Electronic	\$ 5,356	(\$ 3,459)
Wan Shih Hong Kong	247	(1,985)
Inga Nano Technology	(1,327)	(3,707)
ALPHA	(1,918)	(1,453)
HONG YI	(1,880)	(9)
	<u>\$ 478</u>	<u>(\$ 10,613)</u>

3. The investments held by the Group using the equity method - Wan Shih Hong Kong, Inga Nano Technology, HONG YI and ALPHA 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
		June 30, 2026	December 31, 2025		
Wanshih Electronic	Taiwan	19.31%	20.31%	Strategic investment	Equity method

Company name	Main operating location	Shareholding percentage		Nature of relationship	Measurement method
		June 30, 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		
	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 260,132	\$ 222,438	\$ 219,608
Non-current assets	1,298,188	1,069,343	996,300
Current liabilities	(285,471)	(227,563)	(258,951)
Non-current liabilities	(57,067)	(56,492)	(50,266)
Total net assets	<u>\$ 1,215,782</u>	<u>\$ 1,007,726</u>	<u>\$ 906,691</u>
Proportion of net assets of associate held by the Company	\$ 234,767	\$ 204,669	\$ 184,149
Goodwill	<u>45,171</u>	<u>47,490</u>	<u>47,490</u>
Associate carrying value	<u>\$ 279,938</u>	<u>\$ 252,159</u>	<u>\$ 231,639</u>

Statement of Comprehensive Income

	Wanshih Electronic	
	April 1 to June 30, 2026	April 1 to June 30, 2025
Revenue	\$ 138,055	\$ 143,972
Net loss for the period	\$ 14,982	(\$ 10,903)
Other comprehensive income (net, after tax)	<u>125,437</u>	<u>(29,609)</u>
Total comprehensive income for the period	<u>\$ 140,419</u>	<u>(\$ 40,512)</u>
Dividends received from associate	<u>\$ -</u>	<u>\$ -</u>

	Wanshih Electronic	
	January 1 to June 30, 2026	January 1 to June 30, 2025
Revenue	\$ 276,838	\$ 277,346
Net loss for the period	\$ 26,990	(\$ 17,031)
Other comprehensive income (net, after tax)	<u>188,367</u>	<u>(13,244)</u>
Total comprehensive income for the period	<u>\$ 215,357</u>	<u>(\$ 30,275)</u>

Dividends received from
associate

\$ - \$ -

- (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 June 30, 2026, December 31, 2025, June 30, 2025, the total of the carrying amount of individual non-material associate of the Group were NT\$56,706, NT\$48,284 and NT\$58,147 respectively.

	April 1 to June 30, 2026	April 1 to June 30, 2025
Net loss for the period	(\$ 2,037)	(\$ 3,413)
Other comprehensive income (net, after tax)	283	(2,661)
Total comprehensive income for the period	(\$ 1,754)	(\$ 6,074)
	January 1 to June 30, 2026	January 1 to June 30, 2025
Net loss for the period	(\$ 4,878)	(\$ 7,154)
Other comprehensive income (net, after tax)	290	(2,532)
Total comprehensive income for the period	(\$ 4,588)	(\$ 9,686)

5. The Group's material associate Wanshih Electronic had the quoted price, and its fair value as of June 30, 2026, December 31, 2025, June 30, 2025 was NT\$572,513, NT\$446,442 and NT\$324,232 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 2026. In addition, due to the Group's disposal of Wanshih Electronic's shares in the first and second quarter of 2026, the cumulative impairment was excluded. As of June 30, 2026, the cumulative amount of impairment was \$39,651.
- (2) For the investment accounted for under the equity method - Suzhou Wanshih, held by the Group, due to the recoverable amount being

7. The Company is the largest single shareholder of Wanshih Electronic and holds shares representing 19.31% 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.

[illegible]

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	-	1,848	6,426	1,751	121,787	131,812
Disposal	-	-	(2,357)	-	(5,383)	(7,740)
Transfer	-	3,864	54,445	1,073	(59,382)	-
Depreciation expenses	-	(15,867)	(49,968)	(3,340)	(14,682)	(83,857)
Net exchange differences	<u>(5,910)</u>	<u>(23,336)</u>	<u>(37,704)</u>	<u>(1,389)</u>	<u>(16,893)</u>	<u>(85,232)</u>
June 30	<u>\$ 188,135</u>	<u>\$ 267,826</u>	<u>\$ 497,993</u>	<u>\$ 18,272</u>	<u>\$ 209,578</u>	<u>\$ 1,181,804</u>
June 30						
Costs	\$ 188,135	\$ 597,079	\$ 1,954,856	\$ 78,580	\$ 564,578	\$ 3,383,228
Accumulated depreciation and impairment	<u>-</u>	<u>(329,253)</u>	<u>(1,456,863)</u>	<u>(60,308)</u>	<u>(355,000)</u>	<u>(2,201,424)</u>
	<u>\$ 188,135</u>	<u>\$ 267,826</u>	<u>\$ 479,993</u>	<u>\$ 18,272</u>	<u>\$ 209,578</u>	<u>\$ 1,181,804</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		
	June 30, 2026	December 31, 2025	June 30, 2025
Land	\$ 60,740	\$ 61,647	\$ 55,771
Buildings	19,987	37,050	51,249
Transportation equipment (company vehicles)	383	173	551
	<u>\$ 81,110</u>	<u>\$ 98,870</u>	<u>\$ 107,571</u>

	Depreciation expenses	
	April 1 to June 30, 2026	April 1 to June 30, 2025
Land	\$ 614	\$ 575
Buildings	8,672	8,471
Transportation equipment (company vehicles)	78	457
	<u>\$ 9,364</u>	<u>\$ 9,503</u>

	Depreciation expenses	
	January 1 to June 30, 2026	January 1 to June 30, 2025
Land	\$ 1,231	\$ 1,204
Buildings	17,358	17,455
Transportation equipment (company vehicles)	208	978
	<u>\$ 18,797</u>	<u>\$ 19,637</u>

3. The Group's right-of-use asset increased by NT\$418 and NT\$0 for 2026 and January 1 to June 30, 2025, respectively.

4. Profit or loss items in relation to lease contracts are as follows:

	April 1 to June 30, 2025	April 1 to June 30, 2024
<u>Items that affect profit or loss</u>		
Interest expense of lease liabilities	\$ 176	\$ 204
Expenses attributable to short-term lease contracts	584	574
	January 1 to June 30, 2025	January 1 to June 30, 2024
<u>Items that affect profit or loss</u>		
Interest expense of lease liabilities	\$ 292	\$ 459
Expenses attributable to short-term lease contracts	1,168	1,172

5. The Group's total cash used in lease contracts were NT\$20,512 and \$20,842 for 2026 and January 1 to June 30, 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 36%, 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
Loss on revaluation at fair value of investment property (	9,698)	-
Net exchange differences	414	(10,584)
June 30	<u>\$ 233,620</u>	<u>\$ 242,091</u>

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

	April 1 to June 30, 2026	April 1 to June 30, 2025
Rental income from investment property	<u>\$ 2,744</u>	<u>\$ 2,843</u>
Direct operating expenses arising from the investment property generating rental income in the current period	<u>\$ 381</u>	<u>\$ 143</u>
Direct operating expenses arising from the investment property generating rental income in the current period	<u>\$ -</u>	<u>\$ -</u>

	January 1 to June 30, 2026	January 1 to June 30, 2025
Rental income from investment property	<u>\$ 5,491</u>	<u>\$ 5,806</u>
Direct operating expenses arising from the investment property generating rental income in the current period	<u>\$ 648</u>	<u>\$ 655</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
June 30, 2026	Wugu Building	Wugu District, New Taipei City	Income approach	Wei-Han Sun	Xianjian	June 30, 2026
June 30, 2026	Hong Kong Building	Kowloon Bay, Hong Kong	Income approach	Guo-jun Hsu	Zhongliang	June 30, 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
June 30, 2025	Wugu Building	Wugu District, New Taipei City	Income approach	Wei-Han Sun	Xianjian	June 30, 2025
June 30, 2025	Hong Kong Building	Kowloon Bay, Hong Kong	Income approach	Guo-jun Hsu	Zhongliang	June 30, 2025

Note: We have obtained the valuer's statement on the validity of the Wugu Building valuation report on June 30, 2026 and June 30, 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)
June 30, 2026	Wugu District, New Taipei City	10	2.875%	3.875%
June 30, 2026	Kowloon Bay, Hong Kong	10	6.000%	4.000%
December 31, 2025	Wugu District, New Taipei City	10	2.875%	3.875%
December 31, 2025	Kowloon Bay, Hong Kong	10	6.000%	4.000%
June 30, 2025	Wugu District, New Taipei City	10	2.875%	3.875%
June 30, 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
June 30, 2026	Rental income (dollar/square meter/month)	Approximately \$726~\$886	Approximately \$734~\$832
June 30, 2026	Rental income (dollar/square foot/month)	Approximately \$65.6~\$89.8	Approximately \$46.6~\$101.8
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 \$65.6~\$89.8	Approximately \$46.6~\$101.8
June 30, 2025	Rental income (dollar/square meter/month)	Approximately \$706~\$804	Approximately \$735~\$829
June 30, 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>\$ 161,806</u>
January 1	\$ 129,108	\$ -	\$ 32,698	\$ 161,806
Addition – acquired independently	-	-	4,123	4,123
Disposal				

Amortization expenses	-	-	(5,336)	(5,336)
Net exchange differences	-	-	(1,136)	(1,136)
June 30	<u>\$ 129,108</u>	<u>\$ -</u>	<u>\$ 30,349</u>	<u>\$ 159,457</u>
June 30				
Costs	\$ 129,108	\$ 75,630	\$ 96,231	\$ 300,969
Accumulated amortization and losses	-	(75,630)	(65,882)	(141,512)
	<u>\$ 129,108</u>	<u>\$ -</u>	<u>\$ 30,349</u>	<u>\$ 159,457</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>\$ 156,220</u>
January 1	\$ 129,108	\$ -	\$ 27,112	\$ 156,220
Addition—acquired independently	-	-	6,586	6,586
Amortization expenses				
Net exchange differences	-	-	(4,430)	(4,430)
June 30	-	-	(1,653)	(1,653)
	<u>\$ 129,108</u>	<u>\$ -</u>	<u>\$ 27,615</u>	<u>\$ 156,723</u>
June 30				
Costs				
Accumulated amortization and losses	\$ 129,108	\$ 75,630	\$ 80,218	\$ 284,956
	-	(75,630)	(52,603)	(128,233)
	<u>\$ 129,108</u>	<u>\$ -</u>	<u>\$ 27,615</u>	<u>\$ 156,723</u>

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

	April 1 to June 30, 2026	April 1 to June 30, 2025
Operating cost	\$ 2,475	\$ 2,131
Selling expenses	109	4

Administrative expenses	54	96
Research and development expenses	<u>21</u>	<u>3</u>
	<u>\$ 2,659</u>	<u>\$ 2,234</u>

	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Operating cost	\$ 5,049	\$ 4,222
Selling expenses	114	8
Administrative expenses	130	193
Research and development expenses	<u>43</u>	<u>7</u>
	<u>\$ 5,336</u>	<u>\$ 4,430</u>

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

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
U.S.A.	<u>\$ 129,108</u>	<u>\$ 129,108</u>	<u>\$ 129,108</u>

3. Impairment Assessment of Goodwill

(1) The impairment assessment of goodwill involves significant management judgment, including the identification of cash-generating units ("CGUs") and the determination of the recoverable amounts of the related CGUs.

(2) The Group performs an impairment assessment of the recoverable amount of goodwill at the end of each annual reporting period, using the value in use as the basis for determining the recoverable amount.

(3) The value in use is calculated based on cash flow projections derived from financial budgets approved by management. The budgeted gross margins and growth rates are determined by management based on past performance and expectations of future market developments. The market assumptions adopted are consistent with those of comparable companies in the same industry. The discount rates used reflect specific risks associated with the relevant operating segments and the current market assessments of the time value of money.

(12) Bonds payable

	June 30, 2026	December 31, 2025	June 30, 2025
Bonds payable	\$ 628,600	\$ 1,000,000	\$ 435,400
Less: Bonds payable discount	(32,764)	(62,856)	(2,206)
	\$ 595,836	\$ 937,144	\$ 433,194
Less: Current portion or exercise of putoptions	-	-	(433,194)
	<u>\$ 595,836</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. 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\$41.70 from NT\$40.70, when the share payments are made in full starting from July 23, 2026.

(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 June 30, 2026 and December 31, 2025 were NT \$628,600 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 sixth 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\$33.1 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 June 30, 2026, December 31, 2025, and June 30, 2025, the unconverted balances were \$0, \$0, and \$435,400, respectively.

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”.

- From January 1 to June 30, 2026 the seventh convertible corporate bonds with a face value of \$371,400 were converted into 8,906,395 shares of common stock. From January 1 to June 30, 2025 the sixth convertible corporate bonds with a face value of \$297,500 were converted into 8,987,852 shares of common stock

(13) Short-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
Secured bank loans	\$ 2,248,678	\$ 358,550	\$ 254,337
Unsecured bank loans	400,543	912,650	1,283,756
	<u>\$ 2,649,221</u>	<u>\$ 1,271,200</u>	<u>\$ 1,538,133</u>
Interest rate range	1.94%~4.95%	1.84%~4.35%	1.87%~5.66%

- The interest expenses for the long and short term borrowings recognized from April 1 to June 30, 2026 and 2025、January 1 to June 30, 2026 and 2025 were NT\$20,348、NT\$13,059、NT\$34,095 and NT\$24,313, respectively.
- Please refer to Note 8 for details of the collaterals provided for the short-term borrowings of the Group.

(14) Other payables

	June 30, 2026	December 31, 2025	June 30, 2025
Dividend payable	\$ 375,886	\$ -	\$ 325,091
Salaries and bonuses payable	127,940	147,265	122,158
Provisional estimate of expenses payable	11,031	12,094	14,477
Others	<u>135,846</u>	<u>152,902</u>	<u>132,954</u>
	<u>\$ 650,703</u>	<u>\$ 312,261</u>	<u>\$ 594,680</u>

(15) Long-term borrowings

<u>Nature of borrowings</u>	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Long-term bank loans			
Secured loan	\$ 53,305	\$ 65,189	\$ 71,181
No guarantee	22,861	24,619	37,821

Less: Current portion of long-term borrowings	(42,143)	(44,657)	(42,959)
	<u>\$ 34,023</u>	<u>\$ 45,151</u>	<u>\$ 66,043</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>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Unused amount	<u>\$ 269,661</u>	<u>\$ 268,167</u>	<u>\$ 647,738</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 April 1 to June 30, 2026 and 2025、January 1 to June 30, 2026 and 2025 were NT\$1,215、NT\$593、NT\$2,486 and NT\$2,655 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 April 1 to June 30, 2026 and 2025、January 1 to June 30, 2026 and 2025 were NT \$6,517、NT\$6,253、NT\$12,666 and NT\$11,511 respectively.

(17) Share-based payment

1. Up to June 30, 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 09, 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 09, 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 09, 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:

	<u>January 1 to June 30,2026</u>	<u>January 1 to June 30,2025</u>
Equity-settled	\$ <u>9,917</u>	\$ <u>46,670</u>

(18)Share capital

1. Up to June 30, 2026, the Company's authorized capital equal was NT\$3,000,000, paid-in capital equal was NT\$1,953,760, 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:

	<u>2026</u>	<u>2025</u>
January 1	182,455	160,045
Conversion of convertible corporate bonds	8,906	8,988
Treasury stock transferred to employees	1,014	2,600
Repurchase of shares	(<u>3,600</u>)	(<u>3,000</u>)
June 30	<u>188,775</u>	<u>168,633</u>

2. Treasury shares

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

Name of company holding shares	Reason of recovering shares	<u>June 30, 2026</u>	
		<u>Number of shares</u>	<u>Carrying amount</u>
The Company	For transfer of shares to employees	<u>6,600 thousand shares</u>	<u>\$ 351,830</u>
		<u>December 31, 2025</u>	

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

June 30, 2025

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

- (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 in share proceeds and repurchased treasury shares totaling 3,000 thousand shares in succession, with a total of \$11,489. In June 30, 2026, the Company transferred 1,014 thousand treasury shares to employees, collecting a total of \$25,739 in share proceeds and repurchased treasury shares totaling 3,600 thousand shares in succession, with a total of \$253,469. As of June 30, 2026, a total of 6,600 thousand shares .
3. The number of shares held by associates of the Company as of June 30, 2026, December 31, 2025 and June 30, 2025 were 4,127 thousand shares, 4,877 thousand shares and 6,077 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								
	Issue premium	Treasury shares Trading	Employee Restricted shares	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	\$882,870	\$ 115,832	\$ -	\$ 469	\$ 124,468	\$ 7,448	\$ 4,345	\$ 34,339	\$ 1,169,771
Conversion of convertible corporate bonds	306,799	-	-	-	(46,227)	-	-	-	260,572
Treasury stock transferred to employees	-	2,410	(9,917)	-	-	-	-	-	(7,507)
Recognition of change in equity associates in portion to the Group's	-	-	-	-	-	-	-	(2,234)	(2,234)
Receiving gifts from shareholders	-	-	-	87	-	-	-	-	87
Share-based payment	-	-	9,917	-	-	-	-	-	9,917
June 30	<u>\$1,189,669</u>	<u>\$ 118,242</u>	<u>\$ -</u>	<u>\$ 556</u>	<u>\$ 78,241</u>	<u>\$ 7,448</u>	<u>\$ 4,345</u>	<u>\$ 32,105</u>	<u>\$ 1,430,606</u>

	2025								
	Issue premium	Treasury shares Trading	Employee Restricted shares	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	\$ 503,459
Conversion of convertible corporate bonds	229,321	-	-	-	(24,183)	-	-	-	205,138
Treasury stock transferred to employees	-	43,322	(46,670)	-	-	-	-	-	(3,348)

Recognition of change in equity associates in portion to the Group's	-	-	-	-	-	-	-	1,455	1,455
Receiving gifts from shareholders	-	-		54	-	-	-	-	54
Share-based payment	-	-	46,470	-	-	-	-	-	46,470
June 30	<u>\$551,183</u>	<u>\$115,832</u>	<u>\$ -</u>	<u>\$ 469</u>	<u>\$ 35,390</u>	<u>\$ 11,990</u>	<u>\$ 4,345</u>	<u>\$ 34,219</u>	<u>\$ 753,428</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, 2025 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 resolved by the shareholders' meeting on May 25, 2026 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>	

(21) Operating revenue

	April 1 to June 30, 2026	April 1 to June 30, 2025
Revenue from contracts with customers	<u>\$ 2,979,080</u>	<u>\$ 2,242,528</u>

	January 1 to June 30, 2026	January 1 to June 30, 2025
Revenue from contracts with customers	<u>\$ 5,470,580</u>	<u>\$ 4,504,874</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:

	April 1 to June 30, 2026	April 1 to June 30, 2025
LAN cables	\$ 953,427	\$ 794,747
Electronic cables	631,317	550,931
Automotive wires	439,547	264,031
Paige cables	297,229	168,892
Plug	188,779	91,596
E Beam	133,318	101,525
Computer cables	65,385	39,108
Power cables	36,939	24,875
RF wires	4,965	5,473
Others	<u>228,174</u>	<u>201,350</u>
	<u>\$ 2,979,080</u>	<u>\$ 2,242,528</u>

	January 1 to June 30, 2026	January 1 to June 30, 2025
LAN cables	\$ 1,701,642	\$ 1,547,881
Electronic cables	1,163,221	1,100,070
Automotive wires	827,859	506,977
Paige cables	561,722	387,665
Plug	343,106	178,090
E Beam	266,648	207,905
Computer cables	112,596	83,348
Power cables	78,466	57,540
RF wires	14,234	12,188
Others	401,086	423,210
	<u>\$ 5,470,580</u>	<u>\$ 4,504,874</u>

(22) Interest income

	April 1 to June 30, 2026	April 1 to June 30, 2025
Interest income from bank deposits	\$ 5,464	\$ 3,773
Other interest income	1,004	1,148
	<u>\$ 6,468</u>	<u>\$ 4,921</u>

	January 1 to June 30, 2026	January 1 to June 30, 2025
Interest income from bank deposits	\$ 8,780	\$ 8,010
Other interest income	1,584	2,288
	<u>\$ 10,364</u>	<u>\$ 10,298</u>

(23) Other income

	April 1 to June 30, 2026	April 1 to June 30, 2025
Rental income	\$ 7,682	\$ 6,861
Other income — others	11,145	6,659
	<u>\$ 18,827</u>	<u>\$ 13,520</u>

	January 1 to June 30, 2026	January 1 to June 30, 2025
Rental income	\$ 15,507	\$ 13,751
Dividend income	1,064	687
Other income — others	13,751	9,063

	\$	30,322	\$	23,501
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(24) Other gains and losses

	April 1 to June 30, 2026	April 1 to June 30, 2025
Gains on disposal of property, plant and equipment	\$ 1,302	(\$ 67)
Loss on disposal of intangible assets		
Foreign exchange gain (loss)	741	(76,399)
Financial assets at fair value through profit or loss	8,466	14,626
Gains on disposal of investments	7,244	-
Gains on revaluation at fair value of investment property	(9,698)	-
Other benefits	(2)	(913)
	<u>\$ 8,053</u>	<u>(\$ 62,753)</u>

	January 1 to June 30, 2026	January 1 to June 30, 2025
Gains on disposal of property, plant and equipment	\$ 1,908	\$ 1,854
Gains on disposal of investments	12,996	14,194
Foreign exchange gain (loss)	22,622	(56,586)
Financial assets at fair value through profit or loss	(213)	13,951
Gains on revaluation at fair value of investment property	(9,698)	-
Other benefits	(2)	(915)
	<u>\$ 27,613</u>	<u>(\$ 27,502)</u>

(25) Finance costs

	April 1 to June 30, 2026	April 1 to June 30, 2025
Interest expenses	\$ 20,374	\$ 13,085
Convertible bonds	4,893	2,141

Interest expense of lease liabilities	176	204
	<u>\$ 25,443</u>	<u>\$ 15,430</u>
	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Interest expenses	\$ 34,148	\$ 24,366
Convertible bonds	10,245	5,243
Interest expense of lease liabilities	292	495
	<u>\$ 44,685</u>	<u>\$ 30,068</u>

(26) Depreciation, amortization and employee benefit expenses

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>
Salary expense	\$ 229,080	\$ 189,805
Labor and health insurance expense	10,690	8,835
Pension expense	7,732	6,846
Other personnel expense	9,844	8,210
Depreciation expenses	58,964	51,575
Amortization expenses	2,659	2,234
	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Salary expense	\$ 433,321	\$ 357,834
Share-based payment	9,917	46,670
Labor and health insurance expense	20,205	17,325
Pension expense	15,152	14,166
Other personnel expense	20,043	16,286
Depreciation expenses	117,834	103,494
Amortization expenses	5,336	4,430

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. The employee remuneration ratio mentioned above includes at least 1% allocated to rank-and-file employees. Employee remuneration may be settled in shares or cash. The allocation of employee and director remuneration shall be subject to a resolution of the Board of Directors and shall be reported to the shareholders' meeting.

2. The estimated remunerations of employees and directors of the Company are as follows.

	April 1 to June 30, 2026	April 1 to June 30, 2025
Remuneration of employees	\$ 5,400	\$ 5,500
Remuneration of directors	2,700	2,750
	<u>\$ 8,100</u>	<u>\$ 8,250</u>
	January 1 to June 30, 2025	January 1 to June 30, 2025
Remuneration of employees	\$ 10,400	\$ 10,000
Remuneration of directors	5,200	5,000
	<u>\$ 15,600</u>	<u>\$ 15,000</u>

- (1) The remuneration of employees and the remuneration of directors for January 1 to June 30, 2025 were estimated at 2% and 4%, 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 paing 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 inquires.

(27) Income tax

1. Income tax expense

- (1) Income tax components:

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>
Current income tax:		
Tax attributable to \$ taxable income of the period	52,918	\$ 39,100
Prior year income tax	<u>653</u>	<u>5,272</u>
Total current income tax	<u>53,571</u>	<u>44,372</u>
Deferred income tax:		
Deferred income tax on temporary differences originated and reversed	<u>(13,586)</u>	<u>740</u>
Income tax expense	<u>\$ 39,985</u>	<u>\$ 45,112</u>

	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Current income tax:		
Tax attributable to \$ taxable income of the period	89,388	\$ 68,987
Additional Tax on Undistributed Earnings	-	2,380
Prior year income tax	<u>21</u>	<u>4,379</u>
Total current income tax	<u>89,409</u>	<u>75,746</u>
Deferred income tax:		
Deferred income tax on temporary differences originated and reversed	<u>8,007</u>	<u>12,988</u>
Income tax expense	<u>\$ 97,416</u>	<u>\$ 88,734</u>

(2) Income tax associates with other comprehensive income:

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>
Translation difference \$ of foreign operations	3,563	\$ 58,133
Other comprehensive (income of associates	261)	2,754

	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Translation difference (\$ of foreign operations	849)	\$ 51,580

Other comprehensive (income of associates	849)	2,304
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2. The Company's profit-seeking income tax has been approved by the taxation authority through 2023.
3. For certain taxable temporary differences arising from investments in subsidiaries, the Group has assessed the future tax consequences based on management's expected manner of recovering the carrying amounts of such investments and has recognized deferred tax liabilities accordingly. As of June 30, 2026, the deferred tax liabilities recognized by the Group in respect of the aforementioned temporary differences amounted to \$270,991.

(28) Earnings per share

	April 1 to June 30, 2026		
	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	\$ 169,264	184,452	\$ 0.92
<u>Diluted earnings per share</u>			
Net profit attributable to owners of the parent company	\$ 169,264	184,452	
Dilutive effects of the potential common shares			
Remuneration of employees	-	124	
Convertible bonds	2,934	20,442	
Effects of net profit attributable to owners of the parent company and potential common shares	\$ 172,198	205,018	\$ 0.85

April 1 to June 30, 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	\$ 65,122	167,804	\$ 0.39
<u>Diluted earnings per share</u>			
Net profit attributable to owners of the parent company	\$ 65,122	167,804	
Dilutive effects of the potential common shares			
Remuneration of employees	-	265	
Convertible bonds	1,712	13,154	
Effects of net profit attributable to owners of the parent company and potential common shares	\$ 66,834	181,223	\$ 0.37

April 1 to June 30, 2026			
	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	\$ 248,501	183,457	\$ 1.35
<u>Diluted earnings per share</u>			
Net profit attributable to owners of the parent company	\$ 248,501	183,457	
Dilutive effects of the potential common shares			
Remuneration of employees	-	237	
Convertible bonds	5,216	21,688	
Effects of net profit attributable to owners of the parent company and potential common shares	\$ 253,717	205,382	\$ 1.24

	January 1 to June 30, 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	\$ 181,222	164,425	\$ 1.10
<u>Diluted earnings per share</u>			
Net profit attributable to owners of the parent company	\$ 181,222	164,425	
Dilutive effects of the potential common shares			
Remuneration of employees	-	417	
Convertible bonds	4,194	13,154	
Effects of net profit attributable to owners of the parent company and potential common shares	\$ 185,416	177,996	\$ 1.04

(29) Supplemental cash flow information

A. Investing activities with partial cash payments

	January 1 to June 30, 2026	January 1 to June 30, 2025
Acquisition of property, plant, and equipment	\$ 212,475	\$ 131,812
Add: Opening balance of payable on equipment	5,350	3,275
Prepayments for business facilities at end of period	50,171	48,435
Less: Prepayments for business facilities at beginning of period	(48,777)	(21,993)
Ending balance of payable on equipment	(5,585)	(2,084)
Cash paid in the period	\$ 213,634	\$ 159,445

B. Financing activities with no cash flow effects

	January 1 to June 30, 2026	January 1 to June 30, 2025
Cash dividends declared but not yet paid	\$ 375,886	\$ 325,091

(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	1,378,021	(13,642)	(19,052)	-	1,345,327
Other non-monetary changes	-	-	811	(341,308)	(340,497)
June 30	<u>\$ 2,649,221</u>	<u>\$ 76,166</u>	<u>\$ 19,077</u>	<u>\$ 595,836</u>	<u>\$ 3,340,300</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	505,488	(44,115)	(19,211)	-	442,162
Other non-monetary changes	-	-	(5,688)	(289,775)	(295,463)
June 30	<u>\$ 1,538,133</u>	<u>\$ 109,002</u>	<u>\$ 52,456</u>	<u>\$ 433,194</u>	<u>\$ 2,132,785</u>

VII. Related party transactions

(1) Name and Relationship of Related Party

Related party name	Relationship with the Group
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 Limited	"
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>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>
Sale of goods:		
— Associates	\$ 21,441	\$ 16,538

	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Sale of goods:		
— Associates	\$ 36,019	\$ 28,551

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 3~140 days.

2. Purchase

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>
Purchase of goods:		
— Associates	<u>\$ 689</u>	<u>\$ 1,789</u>
	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Purchase of goods:		
— Associates	<u>\$ 707</u>	<u>\$ 6,086</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>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Accounts receivable			
— Associates	\$ 23,996	\$ 13,465	\$ 19,563
Less: Allowance for bad debt	(4)	(2)	(3)
	<u>\$ 23,992</u>	<u>\$ 13,463</u>	<u>\$ 19,560</u>

4. Payables to related parties:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Accounts payable			
— Associates	<u>\$ 3,171</u>	<u>\$ 3,650</u>	<u>\$ 4,137</u>

5. Other receivables from and payables to related parties

(1) Receivables from related parties

	<u>June 30, 2025</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Other receivables:			
— Associates	\$ 147	\$ 3,910	\$ 5,576
Less: Allowance for bad debt	(60)	(60)	(60)
	<u>\$ 87</u>	<u>\$ 3,850</u>	<u>\$ 5,516</u>

(2) Other payables to related parties

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Other payables			
— Associates	<u>\$ 578</u>	<u>\$ 278</u>	<u>\$ 639</u>

6. Borrowings from related parties

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Other payables:			
Ming-Lieh Chang	<u>\$ 5,308</u>	<u>\$ 5,308</u>	<u>\$ 5,308</u>

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>
Interest expenses:		
Ming-Lieh Chang	<u>\$ 26</u>	<u>\$ 26</u>

	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Interest expenses:		
Ming-Lieh Chang	<u>\$ 53</u>	<u>\$ 53</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>Leasing party</u>	<u>Subject property</u>	<u>Lease term</u>	<u>Rental income</u>	
			<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 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>\$ 2,112</u>

<u>Leasing party</u>	<u>Subject property</u>	<u>Lease term</u>	<u>Rental income</u>	
			<u>January 1 to June 30, 2025</u>	<u>January 1 to June 30, 2025</u>
Associates - Wanshih Electronic	Office at 3F to 5F of Wugu District, New Taipei City	January 1, 2023 to December 31, 2027	<u>\$ 4,230</u>	<u>\$ 4,225</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

	<u>June 30, 2025</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Lease liabilities- current:			
— other related party -			
JBC LLC	<u>\$ 13,716</u>	<u>\$ 29,862</u>	<u>\$ 31,667</u>
Lease liabilities - non-			
current:			
— other related party -			
JBC LLC	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,672</u>

B. Interest expenses

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>
— other related party -		
JBC LLC	<u>\$ 60</u>	<u>\$ 155</u>
	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
— other related party -		
JBC LLC	<u>\$ 147</u>	<u>\$ 348</u>

9. Other income

The incomes for providing information processing service and other support services to the associate - Wanshih Electronic from April 1 to June 30, 2026 and 2025、January 1 to June 30, 2026 and 2025 were also NT\$323 and \$646.

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 June 30, 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

	April 1 to June 30, 2026	April 1 to June 30, 2025
Salaries and short-term employee benefits	\$ 9,567	\$ 10,919
Post-retirement benefits	223	250
	<u>\$ 9,790</u>	<u>\$ 11,169</u>

	January 1 to June 30, 2026	January 1 to June 30, 2025
Salaries and short-term employee benefits	\$ 18,411	\$ 18,899
Post-retirement benefits	445	499
Share-based payment	1,741	4,398
	<u>\$ 20,597</u>	<u>\$ 23,796</u>

VIII. Pledged Assets

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

Asset item	Carrying value			Purpose of collateral
	June 30, 2026	December 31, 2025	June 30, 2025	
Financial assets measured at amortized cost - current	\$ 1,454	\$ 1,446	\$ 1,355	Mortgage guarantee
Investment accounted for under the equity method	63,459	54,359	49,935	Loan security
Property, plant and equipment	1,001,174	1,012,402	968,306	"
Investment property	161,750	161,750	161,480	"
	<u>\$ 1,227,837</u>	<u>\$ 1,229,957</u>	<u>\$ 1,181,076</u>	

IX. Significant Contingent Liabilities and Unrecognized Commitments

(1) Contingencies

None.

(2) Commitments

1. Please refer to Note 6(14).

2. Capital expenditures committed but not yet incurred:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Property, plant and equipment	<u>\$ 15,898</u>	<u>\$ 16,111</u>	<u>\$ 35,443</u>

X. Losses Due to Major Disasters

None.

XI. Significant Subsequent Events

In August 2026, the Company plans to acquire an 80% equity interest in Vietnam Wanshih Optical Communication Co., Ltd. for US\$1.2 million. Through this acquisition, the Company expects to achieve vertical integration and enhance the Group's wire processing capabilities to better meet customer needs. The acquisition will also strengthen the Group's comprehensive product and service offerings, improve its market development capabilities, expand its customer base, and further enhance the Group's overall competitive advantages, thereby establishing a solid foundation for future operational growth.

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>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
<u>Financial assets</u>			
Financial assets at fair value through profit or loss			
Financial assets	\$ 7,698	\$ 9,786	\$ 11,238
compulsorily measured at fair value through profit or loss			
Financial assets at fair value through other comprehensive income			
Investment in equity instruments of which the fair value is designated to be	85,153	65,365	66,199

recognized in other
comprehensive income

Financial assets/loans and
receivables at amortized cost

Cash and cash equivalents	979,939	980,590	874,042
Financial assets/loans and receivables at amortized cost	194,535	159,567	140,688
Notes receivable	74,609	63,069	69,048
Accounts receivable	2,511,872	1,910,824	1,904,229
Accounts receivable - related party	23,992	13,463	19,560
Other receivables	243,234	165,113	141,280
Other receivables - related Party	87	3,850	5,516
Deposit of margin (account "Other non-current assets - Others")	11,763	10,249	11,136
	<u>\$ 4,132,882</u>	<u>\$ 3,381,876</u>	<u>\$ 3,242,936</u>

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Financial liabilities:</u>			
Financial liabilities measured at fair value through profit or loss			
Financial liabilities possessed for transaction	\$ 4,103	\$ 1,833	\$ -
Financial liabilities at amortized cost			
Short-term borrowings	2,649,221	1,271,200	1,583,133
Accounts payable	750,230	556,781	429,201
Accounts payables to related parties	3,171	3,650	4,137
Other payables	650,703	312,261	594,680
Other accounts payable - related party	5,886	5,586	5,947
Bonds payable	595,836	937,144	433,194
Long-term borrowings	76,166	89,808	109,002
	<u>\$ 4,735,316</u>	<u>\$ 3,188,263</u>	<u>\$ 3,114,294</u>
Lease liabilities - current	\$ 18,556	\$ 34,633	\$ 36,792
Lease liabilities - non-current	521	2,685	15,664
	<u>\$ 19,077</u>	<u>\$ 37,318</u>	<u>\$ 52,456</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:

(Foreign currency: functional currency)	June 30, 2026		
	Foreign currency amount (In Thousands)	Exchange Rate	Carrying amount NT\$ thousand
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 24,421	31.850	\$ 777,809
USD : THB	11,797	33.036	375,734
USD : VND	10,237	26,286	326,048
USD : RMB	3,797	6.827	120,934
USD : HKD	6,485	7.843	206,547

<u>Non-monetary items</u>			
USD : NTD	568	31.85	18,096
<u>Financial liabilities:</u>			
<u>Monetary items</u>			
USD : NTD	11,444	31.850	364,491
USD : THB	3,503	33.036	111,571
USD : VND	17,792	26,286	566,675

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

June 30, 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	\$ 25,382	29.30	\$ 743,693
USD : THB	3,909	32.308	114,534
USD : VND	16,447	25,940	481,897
USD : HKD	3,524	7.851	103,253

<u>Non-monetary items</u>			
USD : NTD	668	29.30	19,575
<u>Financial liabilities:</u>			
<u>Monetary items</u>			
USD : NTD	16,565	29.30	485,355
USD : THB	1,842	32.308	53,971
USD : VND	4,836	25.940	141,695

- 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 April 1 to June 30, 2026 and 2025 、 January 1 to June 30, 2026 and 2025, amounted to profit of NT\$741 、 NT\$(76,399) 、 NT\$22,622 and NT\$(56,586) respectively.
- F. Foreign exchange risks arising from significant exchange rate changes that the Group is exposed to are as follows:

January1 to June 30, 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%	\$ 7,778	-
USD : THB	1%	3,757	-
USD : VND	1%	3,260	-
USD : RMB	1%	1,209	-
USD : HKD	1%	2,065	-
<u>Financial liabilities:</u>			
<u>Monetary items</u>			
USD : NTD	1%	3,645	-
USD : THB	1%	1,116	-
USD : VND	1%	5,667	-

January1 to June 30, 2025			
Sensitivity Analysis			
(Foreign currency: functional currency)	Fluctuation	Effects on P/L	Effect on other comprehensive income
<u>Financial assets</u>			

Monetary items

USD : NTD	1%	\$	7,437	-
USD : THB	1%		1,145	-
USD : VND	1%		4,819	-
USD : HKD	1%		1,033	-

Financial liabilities:

Monetary items

USD : NTD	1%		4,854	-
USD : THB	1%		540	-
USD : VND	1%		1,417	-

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 June 30 2025, would have increased or decreased by NT\$20 and NT\$21 respectively; and for other comprehensive income of 2026 and January 1 to June 30 2025 classified as the equity instrument measured at fair value through comprehensive income, the profit or loss would have increased or decreased by NT\$852 and NT\$662 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 June 30 2025 will also decrease or increase by NT\$13,627 and NT\$8,236, 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 June 30, 2026, December 31, 2025, and June 30, 2025 - total book value of related parties and allowance for losses. They are NT\$23,996 and NT\$4, NT\$13,465 and NT\$2, NT\$19,563 and NT\$3 respectively.

(B) 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
June 30, 2026						
Expected loss (%)	0.05%~0.15%	0.05%~5.63%	0.09%~21.01%	1.8%~52.61%	100%	
Total carrying amount	<u>\$ 2,510,103</u>	<u>\$ 64,237</u>	<u>\$ 8,147</u>	<u>\$ 8,776</u>	<u>\$ 108,141</u>	<u>\$ 2,699,404</u>
Allowance for loss	<u>\$ 1,755</u>	<u>\$ 1,101</u>	<u>\$ 397</u>	<u>\$ 1,529</u>	<u>\$ 108,141</u>	<u>\$ 112,923</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
June 30, 2025						
Expected loss (%)	0.05%~0.12%	0.05%~4.55%	0.05%~18.48%	1.98%~52.25%	100%	
Total carrying amount	<u>\$ 1,877,931</u>	<u>\$ 73,835</u>	<u>\$ 24,758</u>	<u>\$ 2,365</u>	<u>\$ 22,260</u>	<u>\$2,001,149</u>
Allowance for loss	<u>\$ 981</u>	<u>\$ 1,815</u>	<u>\$ 2,067</u>	<u>\$ 812</u>	<u>\$ 22,60</u>	<u>\$ 27,872</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	47,720
Exchange rate effects	(524)
June 30	<u>\$ 112,927</u>

	2025
January 1	\$ 36,043
Impairment losses recognized	(7,068)
Exchange rate effects	(1,100)
June 30	<u>\$ 27,875</u>

The impairment losses recognized for notes receivable and accounts (including related parties) arising from customer contracts from April 1 to June 30, 2026 and 2025、January 1 to June 30, 2026 and 2025 were NT\$25,993、NT\$1,377、NT\$47,720 and (NT\$7,068) respectively and other receivable (including related parties) arising were (NT\$586)、NT\$265、(NT\$247) and NT\$233.

(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.

June 30, 2026

<u>Non-derivative financial liabilities:</u>	<u>Within 1 year</u>	<u>Over 1 year</u>
Short-term borrowings	\$ 2,649,221	\$ -
Accounts payable (including related party)	753,401	-
Other payables (including related party)	656,589	-
Lease liabilities	18,653	538
Bonds payable	-	628,600
Long-term borrowings (including portion matured in one year or one operating cycle)	42,429	41,722
<u>Derivative financial liabilities</u>	<u>Within 1 year</u>	<u>Over 1 year</u>
Forward commodity contract	\$ 1,745	\$ -
Forward exchange agreement (FXA)	2,358	-

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	-

June 30, 2025

<u>Non-derivative financial liabilities:</u>	<u>Within 1 year</u>	<u>Over 1 year</u>
Short-term borrowings	\$ 1,538,133	\$ -
Accounts payable (including related party)	433,338	-
Other payables (including related party)	600,627	-
Lease liabilities	36,949	17,051
Bonds payable	435,400	-
Long-term borrowings (including portion matured in one year or one operating cycle)	42,959	66,043

(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.

2. 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:

June 30, 2026				
Carrying amount	Fair value			
	Level 1	Level 2	Level 3	
Financial liabilities:				
Bonds payable	<u>\$ 595,836</u>	<u>\$ -</u>	<u>\$ 592,717</u>	<u>\$ -</u>

December 31, 2025				
Carrying amount	Fair value			
	Level 1	Level 2	Level 3	
Financial liabilities:				
Bonds payable	<u>\$ 937,144</u>	<u>\$ -</u>	<u>\$ 938,446</u>	<u>\$ -</u>

June 30, 2025				
Carrying amount	Fair value			
	Level 1	Level 2	Level 3	
Financial liabilities:				
Bonds payable	<u>\$ 433,194</u>	<u>\$ -</u>	<u>\$ 433,194</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:

June 30, 2026	Level 1	Level 2	Level 3	Total
Assets				

Recurring fair value

Financial assets at fair value through profit or loss

Equity instruments	\$ 1,992	\$ -	\$ -	\$ 1,992
Ordinary corporate bonds	1,997	-	-	1,997
Convertible corporate bond redemption right			3,709	3,709

Financial assets at fair value through other comprehensive income

Equity instruments	-	-	85,153	85,153
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Investment property

	-	-	233,630	233,630
	<u>\$ 3,989</u>	<u>\$ -</u>	<u>\$ 322,492</u>	<u>\$ 326,481</u>

June 30, 2026

Level 1	Level 2	Level 3	Total
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Liability**Recurring fair value**

Financial liabilities measured at fair value through profit or loss

Forward commodity	\$ -	\$ 1,745	\$ -	\$ 1,745
Forward exchange agreement (FXA)	-	2,358	-	2,358
	<u>\$ -</u>	<u>\$ 4,103</u>	<u>\$ -</u>	<u>\$ 4,103</u>

December 31, 2025

Level 1	Level 2	Level 3	Total
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Assets**Recurring fair value**

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
Hybrid instruments	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
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Investment property

	-	-	242,914	242,914
	<u>\$ 7,675</u>	<u>\$ 211</u>	<u>\$ 310,179</u>	<u>\$ 318,065</u>

December 31, 2025	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Liabilities				
<u>Recurring fair value</u>				
Financial liabilities measured at fair value through profit or loss				
Forward exchange agreement (FXA)	\$ -	\$ 1,833	\$ -	\$ 1,833
June 30, 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	\$ 2,067	\$ -	\$ -	\$ 2,067
Forward exchange agreement (FXA)	-	3,832	-	3,832
Ordinary corporate bonds	995			995
Hybrid instruments	4,344	-	-	4,344
Financial assets at fair value through other comprehensive income				
Equity instruments	-	-	66,199	66,199
Investment property	-	-	242,091	242,091
	<u>\$ 7,406</u>	<u>\$ 3,832</u>	<u>\$ 308,290</u>	<u>\$ 319,528</u>

(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 June 30 2025, there was no transfer between Level 1 and Level 2.
 5. The following table shows the change of Level 3 for 2026 and January

1 to June 30 2025.

	2026			
	Equity instruments	Convertible bonds Callable right	Investment property	Total
January 1	\$ 65,365	\$ 1,900	\$ 242,914	\$ 310,179
Transfer in this period	-	(1,916)	-	(1,916)
Gains recognized in other comprehensive income	20,569	-	-	20,569
Recognized in P/L	-	3,725	(9,698)	(5,973)
Exchange rate effects	(781)		414	(367)
June 30	<u>\$ 85,153</u>	<u>\$ 3,709</u>	<u>\$ 233,630</u>	<u>\$ 322,492</u>

	2025		
	Equity instruments	Investment property	Total
January 1	\$ 64,769	\$ 252,675	\$ 317,444
Gains recognized in other comprehensive income	2,388	-	2,388
Exchange rate effects	(958)	(10,584)	(11,542)
June 30	<u>\$ 66,199</u>	<u>\$ 242,091</u>	<u>\$ 308,290</u>

6. There were no transfers in or out from the Level 3 from January 1 to June 30, 2026 and January 1 to June 30, 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:

	June 30, 2026	Valuation technique	Significant unobservable inputs	Range (weighted average)	Input value and fair value relationship
Investment property	\$ 161,750	Cash flow discount method	Discount rate	2.875%	The higher the discount rate, the lower the fair value
- Wugu Building					
Investment property	71,880	Cash flow discount method	Discount rate	6.250%	The higher the discount rate, the lower the fair value
- Hong Kong Building					
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	16,593	Public company comparables	Enterprise value to operating revenue ratio	0.5065~0.7345	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	47,469	Public company comparables	Price-book ratio (PBR)	1.2922~1.9915	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	21,091	Public company comparables	Price-book ratio (PBR)	1.0857~1.9072	The higher the value multiples, the higher the fair value
- Convertible corporate bond redemption right	3,709	Least-squares Monte Carlo simulation approach	Volatility	50.930%	The higher the volatility, the higher the fair value
	December 31, 2025	Valuation technique	Significant unobservable inputs	Range (weighted average)	Input value and fair value relationship
Investment property	\$ 161,750	Cash flow discount method	Discount rate	2.875%	The higher the discount rate, the

- Wugu Building					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	43.62%	The higher the volatility, the higher the fair value
	June 30, 2025		Significant unobservable inputs	Range (weighted average)	Input value and fair value relationship
Investment property - Wugu Building	\$ 161,480	Valuation technique Cash flow discount method	Discount rate	2.875%	The higher the discount rate, the lower the fair value
Investment property - Hong Kong Building	80,611	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	17,263	Public company comparables	Enterprise value to operating revenue ratio	0.4042~0.8331	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	12,599	Public company comparables	Price-book ratio (PBR)	0.4737~0.6278	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	36,337	Public company comparables	Price-book ratio (PBR)	1.5017~3.15547	The higher the value multiples, the higher the fair value
- Convertible corporate bond redemption right	-	Least-squares Monte Carlo simulation approach	Volatility	41.82%	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 6.

(3)Information on investments in Mainland China

1. Basic Information: Refer to Table 7.
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 5.

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 June 30, 2025 is as follows:

		January1 to June 30, 2026					
		Taiwan	China and Hong Kong	Thailand	Vietnam	U.S.A.	Adjustment and write-off
Revenue from external customers		\$ 1,478,490	\$ 719,362	\$ 1,324,781	\$ 1,293,954	\$ 653,993	\$ -
							\$ 5,470,580

Inter-segment transactions	<u>618,592</u>	<u>31,899</u>	<u>261,730</u>	<u>411,462</u>	<u>-</u>	<u>(1,323,683)</u>	<u>-</u>
Segment revenue	<u>\$ 2,097,082</u>	<u>\$ 751,261</u>	<u>\$ 1,586,511</u>	<u>\$ 1,705,416</u>	<u>\$ 653,993</u>	<u>(\$ 1,323,683)</u>	<u>\$ 5,470,580</u>
Net income before tax of segment	<u>\$ 313,375</u>	<u>\$ 10,733</u>	<u>\$ 132,090</u>	<u>\$ 136,415</u>	<u>\$ 46,323</u>	<u>(\$ 260,386)</u>	<u>\$ 378,550</u>

January1 to June 30, 2025

	Taiwan	China & Hong Kong	Thailand	Vietnam	U.S.A.	Adjustment and write-off	Total
Revenue from external customers	\$ 1,513,572	\$ 566,120	\$ 1,112,639	\$ 747,654	\$ 564,889	\$ -	\$ 4,504,874
Inter-segment transactions	<u>595,241</u>	<u>25,251</u>	<u>59,265</u>	<u>529,383</u>	<u>-</u>	<u>(1,209,140)</u>	<u>-</u>
Segment revenue	<u>\$ 2,108,813</u>	<u>\$ 519,371</u>	<u>\$ 1,171,904</u>	<u>\$ 1,277,037</u>	<u>\$ 564,889</u>	<u>(\$ 1,209,140)</u>	<u>\$ 4,504,874</u>
Net income before tax of segment	<u>\$ 256,104</u>	<u>\$ 12,054</u>	<u>\$ 78,449</u>	<u>\$ 142,298</u>	<u>\$ 25,155</u>	<u>(\$ 218,358)</u>	<u>\$ 294,702</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 June 30, 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	150,837	57,591	57,330	57,330	-	3.82%	603,348	N	N	N	
1	Thai Wonderful Wire Cable Co., Ltd.	Vietnam Wonderful Wire Cable Co., Ltd.	2	150,837	38,394	38,220	32,757	-	2.55%	603,348	N	N	N	
2	Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	4	766,839	69,981	69,981	60,184	-	9.13%	766,839	N	N	Y	
2	Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	4	766,839	69,981	69,981	51,739	-	9.13%	766,839	N	N	Y	
2	Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	4	766,839	46,047	-	-	-	6.00%	766,839	N	N	Y	
2	Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	4	766,839	69,981	-	-	-	9.13%	766,839	N	N	Y	
2	Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	4	766,839	46,654	46,654	-	-	6.08%	766,839	N	N	Y	
2	Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	4	766,839	69,981	69,981	36,857	-	9.13%	766,839	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 determined 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)

June 30, 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</u> <u>marketable securities</u> <u>issuer</u> (Note 2)	<u>Account</u>	<u>Number of</u> <u>shares (in</u> <u>thousands)</u>	<u>Carrying</u> <u>amount</u> (Note 3)	<u>Shareholding</u> <u>percentage</u>	<u>Fair value</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	\$ 1,964	-	\$ 1,964	-
	NT Pharma Group Co., Ltd. (Hong Kong Stock)	-	Financial assets measured at fair the consideration through profit or loss - current	17.00	28	-	28	-
	Taiwan Semiconductor Manufacturing Co., Ltd. 2023 The second tranche of unsecured ordinary corporate bonds Class A (P12 TSMC 2A)	-	Financial assets measured at fair the consideration through profit or loss - current	20.00	1,997	-	1,997	-
	Asahi Malaysia Co., Ltd.	-	Financial assets at fair the consideration through other comprehensive income - non-current	1,900.00	16,593	9.40	16,593	-
	M-Mobility Co. Ltd.	-	Financial assets at fair the consideration through other comprehensive income - non-current	0.67	-	4.53	-	-
	Sunpower Energy Technology Co., Ltd.	-	Financial assets at fair the consideration through other comprehensive income - non-current	774.28	21,091	2.1	21,091	-
Thai Wonderful Wire Cable Co., Ltd.	Focuz Manufacturing Company Ltd.	-	Financial assets at fair the consideration through other comprehensive income - non-current	58.82	47,469	4.9	47,469	-
ABA Industry Inc.	UNITED STATES TREASURY BILL		Financial assets measured at amortized cost - current	-	64,988	-	64,988	

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 June 30, 2026

Table 3

Unit: NT\$ thousand
(unless otherwise specified)

							<u>The circumstances and reasons why the terms of transaction are different from those of ordinary transactions</u>				
							<u>(Note 1)</u>		<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</u> <u>(Note 2)</u>
Wonderful Hi-Tech Co., Ltd.	ABA Industry Inc.	Subsidiary	Sales	\$ (518,141)	26%	90 days	\$ -	-	\$ 476,652	37%	None
Wonderful Hi-Tech Co., Ltd.	Vietnam Wonderful Wire Cable Co., Ltd.	Subsidiary	Purchase	410,367	23%	120 days	-	-	(297,307)	43%	None
Wonderful Hi-Tech Co., Ltd.	Thai Wonderful Wire Cable Co., Ltd.	Subsidiary	Purchase	260,025	15%	90 days	-	-	(84,805)	12%	None
Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	Subsidiary	Purchase	191,383	19%	90 days	-	-	-	0%	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.
June 30, 2026

Table 4

Unit: NT\$ thousand
(unless otherwise specified)

<u>Company disclosing</u> <u>receivables</u>	<u>Name of Counterparty</u>	<u>Relationship</u>	<u>Balance of receivables</u> <u>due from related</u> <u>parties</u> <u>(Note 1)</u>	<u>Turnover rate</u>	<u>Overdue Receivables due from</u> <u>related parties</u> <u>Amount</u>	<u>Accounting</u> <u>treatment method</u>	<u>Amount recovered</u> <u>after the payment</u> <u>period of</u> <u>receivable from</u> <u>related parties</u>	<u>Allowance for loss</u>
Wonderful Hi-Tech Co., Ltd.	ABA Industry Inc.	Subsidiary	\$ 476,652	1.33	\$ 7,717	Improve accounts receivable collection	\$ 35,991	\$ -
Vietnam Wonderful Wire Cable Co., Ltd.	Wonderful Hi-Tech Co., Ltd.	Parent Company	297,307	1.87	-	-	16,047	-

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 July 28, 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 June 30, 2026

Table 5

Unit: NT\$ thousand
(unless otherwise specified)

<u>Transaction circumstance</u>							<u>Ratio to total consolidated revenue or total assets</u> (Note 3)
<u>No.</u> (Note 1)	<u>Name of trader</u>	<u>Counterparty</u>	<u>Relationship with the trader</u> (Note 2)	<u>Item</u>	<u>Amount</u>	<u>Conditions</u>	
0	Wonderful Hi-Tech Co., Ltd.	ABA Industry Inc.	1	Sales revenue	518,141	Note 4	9%
0	Wonderful Hi-Tech Co., Ltd.	ABA Industry Inc.	1	Accounts receivable	476,652	Note 4	5%
0	Wonderful Hi-Tech Co., Ltd.	Vietnam Wonderful Wire Cable Co., Ltd..	1	Purchase	410,367	Note 4	8%
0	Wonderful Hi-Tech Co., Ltd.	Vietnam Wonderful Wire Cable Co., Ltd..	1	Accounts payable	297,307	Note 4	3%
0	Wonderful Hi-Tech Co., Ltd.	Thai Wonderful Wire Cable Co., Ltd..	1	Purchase	260,025	Note 4	5%
1	Lord Hero Co., Ltd.	Wonderful Photoelectricity (Dongguan) Co. Ltd.	3	Purchase	191,383	Note 4	3%

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 June 30, 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		Carrying amount	Current gain	Investment gains	Remarks
				At the end of the period	At the end of last year	Number of shares	Ratio		and loss of the investee (Note 2(2))	and losses recognized in the current period (Note 2(3) and 3)	
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	\$ 1,335,172	\$ 102,464	\$ 102,464	Subsidiary of the Company.
Wonderful Hi-Tech Co., Ltd.	Wanshih Electronic Co., Ltd.	Taiwan	Assembly of distribution lines	280,146	294,529	15,815,272	19.31	279,938	26,990	5,356	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	625,163	9,995	8,159	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	68,721	13,876	11,025	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	573,979	108,580	54,290	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	17,950	1,452	247	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	19,726	(4,544)	(1,880)	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	28.00	18,884	(4,796)	(1,327)	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	263,390	36,883	20,691	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	(7,143)	(24)	(24)	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	647	(22)	(22)	Subsidiary of the Company.
Wonderful Hi-Tech Co., Ltd.	Wht International LLC.	U.S.A.	Real states rental	605,593	605,593	-	100.00	631,459	(6,757)	(6,757)	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	146	(5,012)	(1,918)	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	13,249,209	100.00	1,335,172	102,464	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	193,102	36,883	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	490	100.00	412,272	32,053	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	992,892	46.30	730,654	116,515	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	583,372	27.20	414,953	116,515	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	578,489	108,580	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	766,839	9,995	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 June 30, 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	21,453	81.63%	17,512 (2) B	271,185	-	

<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	\$ 2,708,867

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