

CHICONY ELECTERONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	March 31, 2026 AMOUNT	December 31, 2025 AMOUNT	March 31, 2025 AMOUNT
	Current assets				
1100	Cash and cash equivalents	6(1)	\$ 27,796,259	\$ 21,359,642	\$ 27,882,762
1110	Financial assets at fair value through profit or loss - current	6(2)	3,296,846	2,668,304	2,296,649
1120	Financial assets at fair value through other comprehensive income - current	6(3)	2,549,911	2,830,250	3,376,648
1136	Financial assets at amortised cost - current	6(4)	-	1,290,410	-
1140	Current contract assets	6(22)	4,082,789	3,899,593	2,745,634
1150	Notes receivable, net	6(5) and 8	105,886	138,234	95,669
1170	Accounts receivable, net	6(5)	21,883,559	22,128,234	20,944,279
1180	Accounts receivable - related parties	7	134,257	153,936	177,121
1200	Other receivables	7	502,291	481,814	487,876
130X	Inventories, net	6(6)	17,683,449	16,465,163	17,255,248
1410	Prepayments		1,884,874	1,977,352	1,872,961
1470	Other current assets	8	757	735	3,666
11XX	Total current assets		<u>79,920,878</u>	<u>73,393,667</u>	<u>77,138,513</u>
	Non-current assets				
1510	Financial assets at fair value through profit or loss - non-current	6(2)	3,863,711	3,233,965	3,571,230
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	245,026	245,027	245,327
1535	Financial assets at amortised cost - non-current	6(4)	514,573	505,246	533,869
1550	Investments accounted for using equity method	6(7)	242,776	237,331	247,746
1600	Property, plant and equipment, net	6(8)	17,617,432	17,918,563	16,987,455
1755	Right-of-use assets	6(9)	568,783	399,614	474,882
1760	Investment property, net	6(10)	3,673,823	3,673,823	3,624,797
1780	Intangible assets	6(11)	224,364	206,399	209,124
1840	Deferred income tax assets		186,533	196,855	215,557
1900	Other non-current assets	6(12) and 8	845,148	984,735	931,994
15XX	Total non-current assets		<u>27,982,169</u>	<u>27,601,558</u>	<u>27,041,981</u>
1XXX	Total assets		<u>\$ 107,903,047</u>	<u>\$ 100,995,225</u>	<u>\$ 104,180,494</u>

(Continued)

CHICONY ELECTERONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	March 31, 2026 AMOUNT	December 31, 2025 AMOUNT	March 31, 2025 AMOUNT
	Current liabilities				
2100	Short-term borrowings	6(13)	\$ 14,053,866	\$ 8,702,281	\$ 6,000,770
2120	Financial liabilities at fair value through profit or loss - current	6(2)	82,810	42,655	22,451
2130	Contract liabilities - current	6(22)	764,140	838,502	899,493
2150	Notes payable		4,100	9,462	6,628
2170	Accounts payable		22,203,087	21,817,780	22,155,265
2180	Accounts payable - related parties	7	499,691	537,499	523,984
2200	Other payables	6(14)	17,256,323	12,633,666	21,572,923
2230	Income tax liabilities		3,259,573	3,197,670	3,399,427
2280	Lease liabilities - current		114,725	80,696	128,153
2320	Long-term liabilities, current portion	6(15)	65,556	67,237	66,136
2399	Other current liabilities, others		31,925	91,327	148,299
21XX	Total current liabilities		<u>58,335,796</u>	<u>48,018,775</u>	<u>54,923,529</u>
	Non-current liabilities				
2540	Long-term borrowings	6(15)	131,112	151,282	198,410
2570	Deferred income tax liabilities		298,723	257,917	290,731
2580	Lease liabilities - non-current		166,504	39,263	62,934
2600	Other non-current liabilities		169,748	241,819	338,663
25XX	Total non-current liabilities		<u>766,087</u>	<u>690,281</u>	<u>890,738</u>
2XXX	Total Liabilities		<u>59,101,883</u>	<u>48,709,056</u>	<u>55,814,267</u>
	Equity attributable to owners of parent				
	Share capital	6(18)			
3110	Common stock		7,600,532	7,600,532	7,600,532
	Capital surplus	6(19)			
3200	Capital surplus		10,904,624	10,671,582	10,664,051
	Retained earnings	6(20)			
3310	Legal reserve		9,066,417	9,066,417	8,167,280
3320	Special reserve		451,528	451,528	2,435,105
3350	Unappropriated retained earnings		13,247,800	17,304,872	11,171,605
	Other equity interest	6(21)			
3400	Other equity interest		274,301 (	488,408)	1,418,515
3500	Treasury stocks	6(18) and 8	(273,574)	(273,574)	(273,574)
31XX	Equity attributable to owners of the parent		<u>41,271,628</u>	<u>44,332,949</u>	<u>41,183,514</u>
36XX	Non-controlling interest	4(3)	<u>7,529,536</u>	<u>7,953,220</u>	<u>7,182,713</u>
3XXX	Total equity		<u>48,801,164</u>	<u>52,286,169</u>	<u>48,366,227</u>
	Significant contingent liabilities and unrecognised contract commitments	9			
3X2X	Total liabilities and equity		<u>\$ 107,903,047</u>	<u>\$ 100,995,225</u>	<u>\$ 104,180,494</u>

CHICONY ELECTRONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

			Three months ended March 31	
Items	Notes		2026	2025
			AMOUNT	AMOUNT
4000 Sales revenue	6(22) and 7		\$ 22,871,041	\$ 23,281,285
5000 Operating costs	6(6)(27)(28) and 7	(	19,177,750)	(18,973,734)
5900 Net operating margin			3,693,291	4,307,551
Operating expenses	6(27)(28)			
6100 Selling expenses		(	476,145)	(542,590)
6200 General and administrative expenses		(	676,374)	(777,436)
6300 Research and development expenses		(	799,489)	(840,262)
6450 Impairment loss determined in accordance with IFRS 9	12(2)	(	15,127)	(2,753)
6000 Total operating expenses		(	1,967,135)	(2,163,041)
6900 Operating profit			1,726,156	2,144,510
Non-operating income and expenses				
7100 Interest income	6(23)		152,886	211,520
7010 Other income	6(24) and 7		256,882	730,335
7020 Other gains and losses	6(25)	(	311,973)	(772,247)
7050 Finance costs	6(26)	(	50,118)	(35,880)
7060 Share of profit or loss of associates and joint ventures accounted for using equity method	6(7)	(	3,143)	(2,449)
7000 Total non-operating income and expenses			44,534	136,177
7900 Profit before income tax			1,770,690	2,280,687
7950 Income tax expense	6(29)	(	113,186)	(479,825)
8200 Profit for the year		\$	1,657,504	\$ 1,800,862
Other comprehensive income				
Components of other comprehensive loss that will not be reclassified to profit or loss				
8316 Unrealized gain or losses on equity instruments at fair value through other comprehensive income	6(3)	(\$	285,052)	(\$ 325,034)
8310 Other comprehensive loss that will not be reclassified to profit or loss		(	285,052)	(325,034)
Components of other comprehensive income that will be reclassified to profit or loss				
8361 Financial statements translation differences of foreign operations			1,173,679	1,210,510
8370 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	6(7)		8,588	3,380
8360 Other comprehensive income that will be reclassified to profit or loss			1,182,267	1,213,890
8300 Total other comprehensive income for the year		\$	897,215	\$ 888,856
8500 Total comprehensive income for the year		\$	2,554,719	\$ 2,689,718
Profit attributable to:				
8610 Owners of the parent		\$	1,456,121	\$ 1,592,447
8620 Non-controlling interest		\$	201,383	\$ 208,415
Comprehensive income attributable to:				
8710 Owners of the parent		\$	2,218,830	\$ 2,349,445
8720 Non-controlling interest		\$	335,889	\$ 340,273
Earnings per share (in NTD dollars)				
9750 Basic earnings per share	6(30)	\$	2.00	\$ 2.19
9850 Diluted earnings per share	6(30)	\$	1.98	\$ 2.17

CHICONY ELECTRONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

Equity attributable to owners of the parent												
Retained Earnings						Other Equity Interest						
		Total capital surplus, additional paid-in capital				Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Asset revaluation increment	Treasury stocks	Total	Non-controlling interest	Total equity
Notes	Share capital - common stock		Legal reserve	Special reserve	Unappropriated retained earnings							
<u>2025</u>												
Balance at January 1, 2025	\$ 7,600,532	\$ 10,347,999	\$ 8,167,280	\$ 2,435,105	\$ 17,235,603	\$ 754,528	(\$ 1,469,533)	\$ 1,376,522	(\$ 273,574)	\$ 46,174,462	\$ 8,035,386	\$ 54,209,848
Profit for 2025	-	-	-	-	1,592,447	-	-	-	-	1,592,447	208,415	1,800,862
Other comprehensive income (loss) for 2025	6(21)	-	-	-	-	1,070,343	(313,345)	-	-	756,998	131,858	888,856
Total comprehensive income (loss)		-	-	-	1,592,447	1,070,343	(313,345)	-	-	2,349,445	340,273	2,689,718
Appropriations of 2024 earnings	6(20)											
Cash dividends		-	-	-	(7,656,445)	-	-	-	-	(7,656,445)	-	(7,656,445)
Cash dividends paid to the subsidiaries		-	323,632	-	-	-	-	-	-	323,632	-	323,632
Adjustments to share of changes in equity of associates and joint ventures	6(31)	-	(7,580)	-	-	-	-	-	-	(7,580)	7,862	282
Cash dividends distributed by subsidiaries		-	-	-	-	-	-	-	-	-	(1,200,808)	(1,200,808)
Balance at March 31, 2025	\$ 7,600,532	\$ 10,664,051	\$ 8,167,280	\$ 2,435,105	\$ 11,171,605	\$ 1,824,871	(\$ 1,782,878)	\$ 1,376,522	(\$ 273,574)	\$ 41,183,514	\$ 7,182,713	\$ 48,366,227
<u>2026</u>												
Balance at January 1, 2026	\$ 7,600,532	\$ 10,671,582	\$ 9,066,417	\$ 451,528	\$ 17,304,872	\$ 433,084	(\$ 2,298,014)	\$ 1,376,522	(\$ 273,574)	\$ 44,332,949	\$ 7,953,220	\$ 52,286,169
Profit for 2026	-	-	-	-	1,456,121	-	-	-	-	1,456,121	201,383	1,657,504
Other comprehensive income (loss) for 2026	6(21)	-	-	-	-	1,039,654	(276,945)	-	-	762,709	134,506	897,215
Total comprehensive income (loss)		-	-	-	1,456,121	1,039,654	(276,945)	-	-	2,218,830	335,889	2,554,719
Appropriations of 2025 earnings	6(20)											
Cash dividends		-	-	-	(5,513,193)	-	-	-	-	(5,513,193)	-	(5,513,193)
Cash dividends paid to the subsidiaries		-	233,015	-	-	-	-	-	-	233,015	-	233,015
Adjustments to share of changes in equity of associates and joint ventures		-	27	-	-	-	-	-	-	27	(27)	-
Cash dividends distributed by subsidiaries		-	-	-	-	-	-	-	-	-	(759,546)	(759,546)
Balance at March 31, 2026	\$ 7,600,532	\$ 10,904,624	\$ 9,066,417	\$ 451,528	\$ 13,247,800	\$ 1,472,738	(\$ 2,574,959)	\$ 1,376,522	(\$ 273,574)	\$ 41,271,628	\$ 7,529,536	\$ 48,801,164

CHICONY ELECTERONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

		Three months ended March 31	
	Notes	2026	2025
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 1,770,690	\$ 2,280,687
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(8)(9)(27)	625,324	676,796
Intangible assets amortization	6(11)(27)	30,223	27,534
Other non-current assets recognized as expenses	6(27)	4,175	3,782
Impairment loss determined in accordance with IFRS 9	12(2)	15,127	2,753
Interest income	6(23)	(152,886)	(211,520)
Dividend income	6(24)	(140,433)	(5,691)
Interest expense	6(26)	50,118	35,880
Net gain on financial assets and liabilities at fair value - derivative	6(2)(25)	(211,221)	(53,729)
Net gain (loss) on financial assets and liabilities at fair value - others	6(2)(25)	(406,507)	505,085
Share of profit or loss of associates accounted for using equity method	6(7)	3,143	(2,449)
(Gain) loss on disposal of property, plant and equipment	6(25)	(26,512)	3,672
Gain on liquidation of subsidiaries	6(25)	(1,551)	-
Advances received and payables past due over two years transferred to other income	6(24)	(18,327)	(602,415)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets and liabilities at fair value through profit or loss - current		92,060	(163,048)
Contract assets	(	183,195)	(283,565)
Notes receivable		32,348	22,098
Accounts receivable		229,547	3,841,327
Accounts receivable - related parties		19,679	91,843
Other receivables		111,456	(6,408)
Inventories	(	1,218,286)	(693,456)
Prepayments		92,478	114,036
Other current assets	(	22)	1,039
Changes in operating liabilities			
Contract liabilities - current	(	74,362)	8,875
Notes payable	(	5,362)	(11,620)
Accounts payable		403,634	(1,610,492)
Accounts payable - related parties	(	37,808)	(90,518)
Other payables	(	1,498,705)	(1,382,174)
Other current liabilities	(	59,400)	5,694
Other non-current liabilities	(	72,071)	(10,885)
Cash (outflow) inflow generated from operations	(	626,646)	2,493,131
Interest received		152,431	196,875
Dividends received		8,955	5,241
Interest paid	(	44,512)	(37,263)
Income tax paid	(	28,919)	(444,403)
Net cash flows (used in) from operating activities	(	538,691)	2,213,581

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CHICONY ELECTERONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

	Notes	Three months ended March 31 2026	2025
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets and liabilities at fair value			
through profit or loss - others		(\$ 1,356,315)	(\$ 612,530)
Disposal of financial assets and liabilities at fair value			
through profit or loss - others		689,359	73,906
Disposal of financial assets at amortised cost - current		1,290,410	-
Acquisition of property, plant and equipment	6(32)	(119,702)	(223,981)
Proceeds from disposal of property, plant and equipment		100,211	16,168
Acquisition of intangible assets	6(11)	(27,158)	(22,033)
Increase in other non-current assets		(117,884)	(385,948)
Increase in refundable deposits		(14,729)	(9,154)
Net cash flows from (used in) investing activities		<u>444,192</u>	<u>(1,163,572)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings		27,046,120	11,016,652
Decrease in short-term borrowings		(21,694,535)	(11,267,365)
Proceeds from long-term debt		-	94,429
Repayments of long-term debt	6(33)	(16,878)	-
Repayment of lease liabilities	6(33)	(36,611)	(34,083)
Net cash flows from (used in) financing activities		<u>5,298,096</u>	<u>(190,367)</u>
Effect of exchange rate changes		<u>1,233,020</u>	<u>837,815</u>
Net increase in cash and cash equivalents		6,436,617	1,697,457
Cash and cash equivalents at beginning of period	6(1)	<u>21,359,642</u>	<u>26,185,305</u>
Cash and cash equivalents at end of period	6(1)	<u>\$ 27,796,259</u>	<u>\$ 27,882,762</u>