

CHICONY ELECTERONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Assets	Notes	June 30, 2026 AMOUNT	December 31, 2025 AMOUNT	June 30, 2025 AMOUNT
	Current assets				
1100	Cash and cash equivalents	6(1)	\$ 29,741,277	\$ 21,359,642	\$ 20,581,013
1110	Financial assets at fair value through profit or loss - current	6(2)	2,782,805	2,668,304	2,338,905
1120	Financial assets at fair value through other comprehensive income - current	6(3)	2,999,668	2,830,250	3,157,185
1136	Financial assets at amortised cost - current	6(4)	-	1,290,410	-
1140	Current contract assets	6(22)	4,352,055	3,899,593	3,106,517
1150	Notes receivable, net	6(5) and 8	88,273	138,234	115,558
1170	Accounts receivable, net	6(5)	20,504,269	22,128,234	21,529,829
1180	Accounts receivable - related parties	7	190,129	153,936	186,890
1200	Other receivables	7	559,132	481,814	646,441
130X	Inventories, net	6(6)	17,921,750	16,465,163	14,710,591
1410	Prepayments		2,054,824	1,977,352	2,018,607
1470	Other current assets	8	767	735	3,749
11XX	Total current assets		<u>81,194,949</u>	<u>73,393,667</u>	<u>68,395,285</u>
	Non-current assets				
1510	Financial assets at fair value through profit or loss - non-current	6(2)	5,246,280	3,233,965	3,167,227
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	243,049	245,027	245,327
1535	Financial assets at amortised cost - non-current	6(4)	512,161	505,246	470,995
1550	Investments accounted for using equity method	6(7)	252,921	237,331	206,920
1600	Property, plant and equipment, net	6(8)	17,382,933	17,918,563	15,576,922
1755	Right-of-use assets	6(9)	539,543	399,614	433,701
1760	Investment property, net	6(10)	3,673,823	3,673,823	3,624,797
1780	Intangible assets	6(11)	238,060	206,399	202,427
1840	Deferred income tax assets		186,846	196,855	210,218
1900	Other non-current assets	6(12) and 8	763,062	984,735	803,429
15XX	Total non-current assets		<u>29,038,678</u>	<u>27,601,558</u>	<u>24,941,963</u>
1XXX	Total assets		<u>\$ 110,233,627</u>	<u>\$ 100,995,225</u>	<u>\$ 93,337,248</u>

(Continued)

CHICONY ELECTERONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Liabilities and Equity	Notes	June 30, 2026 AMOUNT	December 31, 2025 AMOUNT	June 30, 2025 AMOUNT
	Current liabilities				
2100	Short-term borrowings	6(13)	\$ 13,662,484	\$ 8,702,281	\$ 2,930,244
2120	Financial liabilities at fair value through profit or loss - current	6(2)	19,269	42,655	29,783
2130	Contract liabilities - current	6(22)	696,428	838,502	907,844
2150	Notes payable		9,703	9,462	4,371
2170	Accounts payable		21,784,609	21,817,780	19,386,297
2180	Accounts payable - related parties	7	380,486	537,499	442,759
2200	Other payables	6(14)	16,940,786	12,633,666	21,005,583
2230	Income tax liabilities		2,923,421	3,197,670	3,710,301
2280	Lease liabilities - current		110,031	80,696	114,451
2320	Long-term liabilities, current portion	6(15)	64,787	67,237	60,898
2399	Other current liabilities, others		29,743	91,327	137,932
21XX	Total current liabilities		<u>56,621,747</u>	<u>48,018,775</u>	<u>48,730,463</u>
	Non-current liabilities				
2540	Long-term borrowings	6(15)	113,376	151,282	167,471
2570	Deferred income tax liabilities		312,583	257,917	279,996
2580	Lease liabilities - non-current		140,774	39,263	65,811
2600	Other non-current liabilities		174,751	241,819	287,282
25XX	Total non-current liabilities		<u>741,484</u>	<u>690,281</u>	<u>800,560</u>
2XXX	Total Liabilities		<u>57,363,231</u>	<u>48,709,056</u>	<u>49,531,023</u>
	Equity attributable to owners of parent				
	Share capital	6(18)			
3110	Common stock		7,657,212	7,600,532	7,600,532
	Capital surplus	6(19)			
3200	Capital surplus		11,547,944	10,671,582	10,671,667
	Retained earnings	6(20)			
3310	Legal reserve		9,724,953	9,066,417	9,066,417
3320	Special reserve		545,383	451,528	451,528
3350	Unappropriated retained earnings		14,736,207	17,304,872	14,461,448
	Other equity interest	6(21)			
3400	Other equity interest		932,149 (	488,408) (	4,871,823)
3500	Treasury stocks	6(18) and 8	(273,574) (	273,574) (	273,574)
31XX	Equity attributable to owners of the parent		<u>44,870,274</u>	<u>44,332,949</u>	<u>37,106,195</u>
36XX	Non-controlling interest	4(3)	<u>8,000,122</u>	<u>7,953,220</u>	<u>6,700,030</u>
3XXX	Total equity		<u>52,870,396</u>	<u>52,286,169</u>	<u>43,806,225</u>
	Significant contingent liabilities and unrecognised contract commitments	9			
	Significant events after the balance sheet date	11			
3X2X	Total liabilities and equity		<u>\$ 110,233,627</u>	<u>\$ 100,995,225</u>	<u>\$ 93,337,248</u>

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

CHICONY ELECTERONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Items	Notes	Three months ended June 30		Six months ended June 30	
		2026	2025	2026	2025
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
4000 Sales revenue	6(22) and 7	\$ 22,388,437	\$ 24,494,274	\$ 45,259,478	\$ 47,775,559
5000 Operating costs	6(6)(27)(28) and 7	(19,339,577)	(20,151,414)	(38,517,327)	(39,125,148)
5900 Net operating margin		<u>3,048,860</u>	<u>4,342,860</u>	<u>6,742,151</u>	<u>8,650,411</u>
Operating expenses	6(27)(28)				
6100 Selling expenses		(782,645)	(772,031)	(1,258,790)	(1,314,621)
6200 General and administrative expenses		(820,998)	(773,105)	(1,497,372)	(1,550,541)
6300 Research and development expenses		(885,334)	(875,054)	(1,684,823)	(1,715,316)
6450 Impairment loss determined in accordance with IFRS 9	12(2)	(10,161)	(5,061)	(25,288)	(7,814)
6000 Total operating expenses		(2,499,138)	(2,425,251)	(4,466,273)	(4,588,292)
6900 Operating profit		<u>549,722</u>	<u>1,917,609</u>	<u>2,275,878</u>	<u>4,062,119</u>
Non-operating income and expenses					
7100 Interest income	6(23)	232,429	235,821	385,315	447,341
7010 Other income	6(24) and 7	197,912	452,401	454,794	1,182,736
7020 Other gains and losses	6(25)	1,778,057	321,244	1,466,084	(451,003)
7050 Finance costs	6(26)	(71,505)	(24,601)	(121,623)	(60,481)
7060 Share of profit or loss of associates and joint ventures accounted for using equity method	6(7)	<u>7,495</u>	<u>(13,305)</u>	<u>4,352</u>	<u>(10,856)</u>
7000 Total non-operating income and expenses		<u>2,144,388</u>	<u>971,560</u>	<u>2,188,922</u>	<u>1,107,737</u>
7900 Profit before income tax		2,694,110	2,889,169	4,464,800	5,169,856
7950 Income tax expense	6(29)	(53,342)	(526,468)	(166,528)	(1,006,293)
8200 Profit for the year		<u>\$ 2,640,768</u>	<u>\$ 2,362,701</u>	<u>\$ 4,298,272</u>	<u>\$ 4,163,563</u>

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CHICONY ELECTERONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Items	Notes	Three months ended June 30		Six months ended June 30	
		2026	2025	2026	2025
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
Other comprehensive income (loss)					
Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8316 Unrealized gain or loss on equity instruments at fair value through other comprehensive income (loss)	6(3)	\$ 448,999	(\$ 186,206)	\$ 163,947	(\$ 511,240)
8310 Other comprehensive income (loss) that will not be reclassified to profit or loss		448,999	(186,206)	163,947	(511,240)
Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361 Financial statements translation differences of foreign operations		276,815	(6,774,692)	1,450,494	(5,564,182)
8370 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method, components of other comprehensive income (loss) that will be reclassified to profit or loss	6(7)	2,650	(27,521)	11,238	(24,141)
8360 Other comprehensive income (loss) that will be reclassified to profit or loss		279,465	(6,802,213)	1,461,732	(5,588,323)
8300 Total other comprehensive income (loss) for the year		\$ 728,464	(\$ 6,988,419)	\$ 1,625,679	(\$ 6,099,563)
8500 Total comprehensive income for the year		\$ 3,369,232	(\$ 4,625,718)	\$ 5,923,951	(\$ 1,936,000)
Profit attributable to:					
8610 Owners of the parent		\$ 2,240,798	\$ 2,152,817	\$ 3,696,919	\$ 3,745,264
8620 Non-controlling interest		\$ 399,970	\$ 209,884	\$ 601,353	\$ 418,299
Comprehensive income attributable to:					
8710 Owners of the parent		\$ 2,898,646	(\$ 4,137,521)	\$ 5,117,476	(\$ 1,788,076)
8720 Non-controlling interest		\$ 470,586	(\$ 488,197)	\$ 806,475	(\$ 147,924)
Earnings per share (in NTD dollars)					
9750 Basic earnings per share	6(30)	\$ 3.06	\$ 2.96	\$ 5.06	\$ 5.15
9850 Diluted earnings per share	6(30)	\$ 3.04	\$ 2.94	\$ 5.01	\$ 5.09

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

CHICONY ELECTERONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Equity attributable to owners of the parent												

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

CHICONY ELECTERONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

		Six months ended June 30	
	Notes	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 4,464,800	\$ 5,169,856
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(8)(9)(27)	1,234,772	1,305,571
Intangible assets amortization	6(11)(27)	62,856	54,819
Other non-current assets recognized as expenses	6(27)	8,796	8,687
Impairment loss determined in accordance with IFRS 9	12(2)	25,288	7,814
Interest income	6(23)	(385,315)	(447,341)
Dividend income	6(24)	(232,997)	(311,797)
Interest expense	6(26)	121,623	60,481
Net (gain) loss on financial assets and liabilities at fair value - derivative	6(2)(25)	(507,957)	1,283,529
Net (gain) loss on financial assets and liabilities at fair value - others	6(2)(25)	(2,470,521)	547,752
Share of profit or loss of associates accounted for using equity method	6(7)	(4,352)	10,856
Gain on disposal of property, plant and equipment	6(25)	(33,523)	(7,951)
Gain on liquidation of subsidiaries	6(25)	(1,551)	-
Payables past due over two years transferred to other income	6(24)	(51,198)	(602,994)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets and liabilities at fair value through profit or loss - current		220,150	(1,488,636)
Contract assets		(449,562)	(604,448)
Notes receivable		49,961	2,209
Accounts receivable		1,595,777	3,210,716
Accounts receivable - related parties		(36,193)	82,074
Other receivables		57,436	(45,931)
Inventories		(1,456,587)	1,851,201
Prepayments		(77,472)	(31,610)
Other current assets		(32)	956
Changes in operating liabilities			
Contract liabilities - current		(142,074)	17,226
Notes payable		241	(13,877)
Accounts payable		18,027	(4,366,914)
Accounts payable - related parties		(157,013)	(171,743)
Other payables		(1,090,107)	(1,797,978)
Other current liabilities		(61,580)	(4,673)
Other non-current liabilities		(67,068)	(62,266)
Cash inflow generated from operations		634,625	3,655,588
Interest received		382,118	482,050
Dividends received		101,440	142,951
Interest paid		(117,498)	(67,470)
Income tax paid		(464,109)	(680,768)
Net cash flows from operating activities		536,576	3,532,351

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CHICONY ELECTERONICS CO.,LTD AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

		Six months ended June 30	
	Notes	2026	2025
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets and liabilities at fair value			
through profit or loss - others		(\$ 1,782,790)	(\$ 1,021,342)
Disposal of financial assets and liabilities at fair value			
through profit or loss - others		2,410,811	595,565
Disposal of financial assets at amortised cost - current		1,290,410	-
Acquisition of property, plant and equipment	6(32)	(260,258)	(608,022)
Proceeds from disposal of property, plant and equipment		130,708	35,445
Acquisition of intangible assets	6(11)	(64,453)	(38,021)
Increase in other non-current assets		(336,161)	(394,293)
Increase (decrease) in refundable deposits		(13,930)	3,292
Increase in prepayments for land		-	(57,418)
Net cash flows from (used in) investing activities		1,374,337	(1,484,794)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings		56,315,710	14,318,205
Decrease in short-term borrowings		(51,371,848)	(17,638,470)
Proceeds from long-term debt		-	92,537
Repayments of long-term debt	6(33)	(33,237)	(16,016)
Repayment of lease liabilities	6(33)	(66,512)	(68,547)
Change in non-controlling interests	6(31)	-	(4,946)
Net cash flows from (used in) financing activities		4,844,113	(3,317,237)
Effect of exchange rate changes		1,626,609	(4,334,612)
Net increase (decrease) in cash and cash equivalents		8,381,635	(5,604,292)
Cash and cash equivalents at beginning of period	6(1)	21,359,642	26,185,305
Cash and cash equivalents at end of period	6(1)	\$ 29,741,277	\$ 20,581,013

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