

**Symtek Automation Asia Co., Ltd. and
Subsidiaries**

**Consolidated Financial Statements for the
Six Months Ended June 30, 2026 and 2025 and
Independent Auditors' Review Report**

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Symtek Automation Asia Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of Symtek Automation Asia Co., Ltd. and its subsidiaries (collectively, the “Group”) as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months ended June 30, 2026 and 2025 and for the six months ended June 30, 2026 and 2025, the consolidated statements of changes in equity and cash flows for the six months then ended, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the “consolidated financial statements”). 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

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.

Conclusion

Based on our reviews, 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 consolidated financial position of the Group as of June 30, 2026 and 2025, and of its consolidated financial performance for the three months ended June 30, 2026 and 2025, and its consolidated financial performance 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 issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Wen-Yuan Chuang and Tza-Li Gung.

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 12, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS (In Thousands of New Taiwan Dollars)

ASSETS	June 30, 2026		December 31, 2025		June 30, 2025	
	Amount	%	Amount	%	Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	\$ 1,990,337	18	\$ 1,818,254	19	\$ 2,307,281	24
Financial assets at amortized cost - current (Notes 9 and 34)	70,000	1	70,000	1	70,000	1
Contract assets - current (Notes 24 and 33)	1,063,058	9	973,049	10	767,998	8
Notes receivable from unrelated parties (Note 10)	5,415	-	408	-	7,154	-
Notes receivable from related parties (Note 33)	-	-	3,111	-	-	-
Trade receivables from unrelated parties (Notes 10 and 25)	1,486,495	13	1,208,937	12	1,305,745	13
Trade receivables from related parties (Notes 25 and 33)	75,127	1	78,031	1	59,204	1
Other receivables (Notes 10 and 32)	7,101	-	4,055	-	5,071	-
Current tax assets	15,518	-	-	-	6,505	-
Inventories (Note 11)	1,907,864	17	1,721,754	18	1,665,247	17
Other current assets (Notes 17 and 34)	<u>267,270</u>	<u>2</u>	<u>179,411</u>	<u>2</u>	<u>202,854</u>	<u>2</u>
Total current assets	<u>6,888,185</u>	<u>61</u>	<u>6,057,010</u>	<u>63</u>	<u>6,397,059</u>	<u>66</u>
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss - non-current (Note 7)	9,524	-	-	-	-	-
Financial assets at fair value through other comprehensive income - non-current (Note 8)	1,108,501	10	458,950	5	411,827	4
Property, plant and equipment (Notes 13 and 34)	2,747,467	24	2,834,795	29	2,621,605	27
Right-of-use assets (Note 14)	50,771	1	45,004	-	40,042	1
Investment properties (Notes 15 and 34)	177,022	2	-	-	-	-
Intangible assets (Note 16)	28,177	-	31,216	-	20,404	-
Deferred tax assets	128,683	1	154,930	2	124,709	1
Other non-current assets (Note 17)	<u>98,772</u>	<u>1</u>	<u>94,619</u>	<u>1</u>	<u>84,231</u>	<u>1</u>
Total non-current assets	<u>4,348,917</u>	<u>39</u>	<u>3,619,514</u>	<u>37</u>	<u>3,302,818</u>	<u>34</u>
TOTAL	<u>\$ 11,237,102</u>	<u>100</u>	<u>\$ 9,676,524</u>	<u>100</u>	<u>\$ 9,699,877</u>	<u>100</u>
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Note 18)	\$ 210,700	2	\$ 164,880	2	\$ 152,730	2
Contract liabilities - current (Notes 25 and 33)	586,229	5	384,190	4	426,449	4
Trade payables to unrelated parties (Note 20)	1,924,402	17	1,797,842	18	2,002,607	21
Trade payables to related parties (Note 33)	10,091	-	993	-	-	-
Other payables (Notes 21 and 33)	671,246	6	795,051	8	823,934	8
Current tax liabilities	55,931	-	74,445	1	67,450	1
Provisions - current (Note 22)	71,346	1	69,461	1	76,601	1
Lease liabilities - current (Note 14)	24,872	-	21,323	-	15,320	-
Current portion of long-term borrowings (Note 18)	220,293	2	96,971	1	30,696	-
Other current liabilities (Note 21)	<u>4,289</u>	<u>-</u>	<u>4,036</u>	<u>-</u>	<u>3,748</u>	<u>-</u>
Total current liabilities	<u>3,779,399</u>	<u>33</u>	<u>3,409,192</u>	<u>35</u>	<u>3,599,535</u>	<u>37</u>
NON-CURRENT LIABILITIES						
Long-term borrowings (Note 18)	784,157	7	592,981	6	359,997	4
Deferred tax liabilities	171,349	2	142,165	2	133,230	1
Lease liabilities - non-current (Note 14)	17,407	-	15,570	-	16,295	-
Other non-current liabilities (Note 21)	<u>7,360</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>3,114</u>	<u>-</u>
Total non-current liabilities	<u>980,273</u>	<u>9</u>	<u>755,716</u>	<u>8</u>	<u>512,636</u>	<u>5</u>
Total liabilities	<u>4,759,672</u>	<u>42</u>	<u>4,164,908</u>	<u>43</u>	<u>4,112,171</u>	<u>42</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 24)						
Ordinary shares	<u>822,063</u>	<u>8</u>	<u>822,063</u>	<u>9</u>	<u>822,063</u>	<u>8</u>
Capital surplus	<u>2,825,715</u>	<u>25</u>	<u>2,825,715</u>	<u>29</u>	<u>2,825,715</u>	<u>29</u>
Retained earnings						
Legal reserve	590,167	5	547,700	6	547,700	6
Unappropriated earnings	<u>1,354,259</u>	<u>12</u>	<u>1,099,343</u>	<u>11</u>	<u>1,182,710</u>	<u>12</u>
Total retained earnings	<u>1,944,426</u>	<u>17</u>	<u>1,647,043</u>	<u>17</u>	<u>1,730,410</u>	<u>18</u>
Other equity	<u>752,227</u>	<u>7</u>	<u>75,545</u>	<u>1</u>	<u>76,554</u>	<u>1</u>
Total equity attributable to shareholders of the company	6,344,431	57	5,370,366	56	5,454,742	56
NON-CONTROLLING INTERESTS (Notes 12 and 24)	<u>132,999</u>	<u>1</u>	<u>141,250</u>	<u>1</u>	<u>132,964</u>	<u>2</u>
Total equity	<u>6,477,430</u>	<u>58</u>	<u>5,511,616</u>	<u>57</u>	<u>5,587,706</u>	<u>58</u>
TOTAL	<u>\$ 11,237,102</u>	<u>100</u>	<u>\$ 9,676,524</u>	<u>100</u>	<u>\$ 9,699,877</u>	<u>100</u>

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

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME **(In Thousands of New Taiwan Dollars, Except Earnings Per Share)**

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		2025		2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE (Notes 25 and 33)								
Sales	\$ 1,823,670	100	\$ 1,631,417	100	\$ 3,568,453	100	\$ 3,186,429	100
OPERATING COSTS (Notes 11, 26 and 33)								
Cost of goods sold	<u>(1,351,962)</u>	<u>(74)</u>	<u>(1,186,153)</u>	<u>(72)</u>	<u>(2,635,907)</u>	<u>(74)</u>	<u>(2,368,250)</u>	<u>(74)</u>
GROSS PROFIT	<u>471,708</u>	<u>26</u>	<u>445,264</u>	<u>28</u>	<u>932,546</u>	<u>26</u>	<u>818,179</u>	<u>26</u>
OPERATING EXPENSES (Notes 10, 25, 26 and 33)								
Selling and marketing	(49,406)	(3)	(41,056)	(3)	(94,199)	(3)	(87,504)	(3)
General and administrative	(110,410)	(6)	(107,168)	(7)	(206,064)	(6)	(211,493)	(7)
Research and development	(121,080)	(6)	(104,151)	(6)	(234,916)	(6)	(191,170)	(6)
Expected credit gain/(loss)	<u>16,209</u>	<u>1</u>	<u>10,967</u>	<u>1</u>	<u>3,651</u>	<u>-</u>	<u>(582)</u>	<u>-</u>
Total operating expenses	<u>(264,687)</u>	<u>(14)</u>	<u>(241,408)</u>	<u>(15)</u>	<u>(531,528)</u>	<u>(15)</u>	<u>(490,749)</u>	<u>(16)</u>
PROFIT FROM OPERATIONS	<u>207,021</u>	<u>12</u>	<u>203,856</u>	<u>13</u>	<u>401,018</u>	<u>11</u>	<u>327,430</u>	<u>10</u>
NON-OPERATING INCOME AND EXPENSES (Note 26)								
Interest income	4,711	-	12,307	1	7,349	-	15,389	1
Other income	17,162	1	5,522	-	23,300	1	13,786	-
Other gains and losses	(11,479)	(1)	(33,907)	(2)	(24,531)	(1)	(33,708)	(1)
Finance costs	<u>(6,779)</u>	<u>-</u>	<u>(1,147)</u>	<u>-</u>	<u>(12,433)</u>	<u>-</u>	<u>(2,571)</u>	<u>-</u>
Total non-operating income and expenses	<u>3,615</u>	<u>-</u>	<u>(17,225)</u>	<u>(1)</u>	<u>(6,315)</u>	<u>-</u>	<u>(7,104)</u>	<u>-</u>
PROFIT BEFORE INCOME TAX	210,636	12	186,631	12	394,703	11	320,326	10
INCOME TAX EXPENSE (Note 27)	<u>(48,899)</u>	<u>(3)</u>	<u>(41,892)</u>	<u>(3)</u>	<u>(90,783)</u>	<u>(2)</u>	<u>(62,048)</u>	<u>(2)</u>
NET PROFIT FOR THE PERIOD	<u>161,737</u>	<u>9</u>	<u>144,739</u>	<u>9</u>	<u>303,920</u>	<u>9</u>	<u>258,278</u>	<u>8</u>
OTHER COMPREHENSIVE INCOME (LOSS)								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized gain on investments in equity instruments at fair value through other comprehensive income (Notes 24 and 31)	524,975	29	48,294	3	782,236	22	27,237	1

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SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME **(In Thousands of New Taiwan Dollars, Except Earnings Per Share)**

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		2025		2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:								
Exchange differences on translating of the financial statements of foreign operations	\$ 17,702	1	\$ (182,819)	(11)	\$ 55,316	1	\$ (145,818)	(5)
Income tax related to items that may be reclassified subsequently to profit or loss (Note 27)	(3,615)	(1)	33,880	2	(11,245)	-	27,103	1
Other comprehensive income/(loss) for the period, net of income tax	539,062	29	(100,645)	(6)	826,307	23	(91,478)	(3)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>\$ 700,799</u>	<u>38</u>	<u>\$ 44,094</u>	<u>3</u>	<u>\$ 1,130,227</u>	<u>32</u>	<u>\$ 166,800</u>	<u>5</u>
NET PROFIT ATTRIBUTABLE TO:								
Owners of the Company	\$ 166,430	9	\$ 140,843	9	\$ 311,265	9	\$ 261,422	8
Non-controlling interests	(4,693)	-	3,896	-	(7,345)	-	(3,144)	-
	<u>\$ 161,737</u>	<u>9</u>	<u>\$ 144,739</u>	<u>9</u>	<u>\$ 303,920</u>	<u>9</u>	<u>\$ 258,278</u>	<u>8</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:								
Owners of the Company	\$ 705,862	38	\$ 53,618	3	\$ 1,138,478	32	\$ 180,248	6
Non-controlling interests	(5,063)	-	(9,524)	-	(8,251)	-	(13,448)	(1)
	<u>\$ 700,799</u>	<u>38</u>	<u>\$ 44,094</u>	<u>3</u>	<u>\$ 1,130,227</u>	<u>32</u>	<u>\$ 166,800</u>	<u>5</u>
EARNINGS PER SHARE (Note 28)								
Basic earnings per share	<u>\$ 2.02</u>		<u>\$ 1.72</u>		<u>\$ 3.79</u>		<u>\$ 3.28</u>	
Diluted earnings per share	<u>\$ 2.02</u>		<u>\$ 1.71</u>		<u>\$ 3.78</u>		<u>\$ 3.25</u>	

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

(Concluded)

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company													
									Exchange Difference on Translating of the Financial Statements of Foreign Operations	Other Equity				
	Share Capital			Capital Surplus	Retained Earnings					Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total	Total	Non-controlling Interest	Total Equity
	Bond Conversion	Entitlement Certificates	Total		Legal Reserve	Special Reserve	Unappropriated Earnings	Total		Total				
	Ordinary Shares													
BALANCE ON JANUARY 1, 2025	\$ 752,817	\$ 25,812	\$ 778,629	\$ 2,084,857	\$ 488,880	\$ 14,547	\$ 1,198,358	\$ 1,701,785	\$ 10,924	\$ 146,804	\$ 157,728	\$ 4,722,999	\$ 146,412	\$ 4,869,411
Appropriation of earnings														
Legal reserve	-	-	-	-	58,820	-	(58,820)	-	-	-	-	-	-	-
Special reserve	-	-	-	-	-	(14,547)	14,547	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	-	(232,797)	(232,797)	-	-	-	(232,797)	-	(232,797)
Net profit (loss) for the six months ended June 30, 2025	-	-	-	-	-	-	261,422	261,422	-	-	-	261,422	(3,144)	258,278
Other comprehensive income (loss) for the six months ended June 30, 2025	-	-	-	-	-	-	-	-	(108,411)	27,237	(81,174)	(81,174)	(10,304)	(91,478)
Total comprehensive income (loss) for the six months ended June 30, 2025	-	-	-	-	-	-	261,422	261,422	(108,411)	27,237	(81,174)	180,248	(13,448)	166,800
Issuance of ordinary shares for cash	40,000	-	40,000	700,000	-	-	-	-	-	-	-	740,000	-	740,000
Employee share options issued by the Company	-	-	-	10,191	-	-	-	-	-	-	-	10,191	-	10,191
Conversion of convertible corporate bonds	29,246	(25,812)	3,434	30,667	-	-	-	-	-	-	-	34,101	-	34,101
BALANCE ON JUNE 30, 2025	\$ 822,063	\$ -	\$ 822,063	\$ 2,825,715	\$ 547,700	\$ -	\$ 1,182,710	\$ 1,730,410	\$ (97,487)	\$ 174,041	\$ 76,554	\$ 5,454,742	\$ 132,964	\$ 5,587,706
BALANCE ON JANUARY 1, 2026	\$ 822,063	\$ -	\$ 822,063	\$ 2,825,715	\$ 547,700	\$ -	\$ 1,099,343	\$ 1,647,043	\$ 15,380	\$ 60,165	\$ 75,545	\$ 5,370,366	\$ 141,250	\$ 5,511,616
Appropriation of earnings														
Legal reserve	-	-	-	-	42,467	-	(42,467)	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	-	(164,413)	(164,413)	-	-	-	(164,413)	-	(164,413)
Net profit for the six months ended June 30, 2026	-	-	-	-	-	-	311,265	311,265	-	-	-	311,265	(7,345)	303,920
Other comprehensive income (loss) for the six months ended June 30, 2026	-	-	-	-	-	-	-	-	44,977	782,236	827,213	827,213	(906)	826,307
Total comprehensive income (loss) for the six months ended June 30, 2026	-	-	-	-	-	-	311,265	311,265	44,977	782,236	827,213	1,138,478	(8,251)	1,130,227
Disposal of financial assets at fair value through other comprehensive income	-	-	-	-	-	-	150,531	150,531	-	(150,531)	(150,531)	-	-	-
BALANCE ON JUNE 30, 2026	\$ 822,063	\$ -	\$ 822,063	\$ 2,825,715	\$ 590,167	\$ -	\$ 1,354,259	\$ 1,944,426	\$ 60,357	\$ 691,870	\$ 752,227	\$ 6,344,431	\$ 132,999	\$ 6,477,430

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

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 394,703	\$ 320,326
Adjustments for:		
Depreciation expense	44,178	28,351
Amortization expense	16,871	14,322
Expected credit (gain reversed) loss recognized on trade receivables and contract assets	(3,651)	582
Financial costs	12,433	2,571
Interest income	(7,349)	(15,389)
Dividend income	-	(4,208)
Compensation cost of employee share options	-	10,191
Loss on disposal of property, plant and equipment	17	44
(Reversal of) write-down of inventories	(3,318)	(56,702)
Other items	(20)	(4)
Changes in operating assets and liabilities		
Contract assets	(86,991)	(232,863)
Notes receivable from unrelated parties	(4,964)	1,540
Notes receivable from related parties	3,111	-
Trade receivables from unrelated parties	(234,742)	(235,369)
Trade receivables from related parties	6,171	(60,371)
Other receivables	(3,046)	11,548
Inventories	(151,276)	(377,944)
Other current assets	(104,297)	(81,932)
Contract liabilities	191,683	144,645
Trade payables to unrelated parties	92,991	599,378
Trade payables to related parties	9,098	-
Other payables	(59,752)	(50,128)
Provisions - current	493	10,202
Other current liabilities	259	686
Cash generated from operations	112,602	29,476
Interest received	7,349	15,389
Interest paid	(11,657)	(2,310)
Income tax paid	(76,679)	(36,337)
Net cash generated from operating activities	31,615	6,218
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(62,227)	(76,126)
Proceeds from sale of financial assets at fair value through other comprehensive income	196,212	-
Acquisition of financial assets measured at fair value through profit or loss	(9,524)	-

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SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	2025
Payments for property, plant and equipment	\$ (116,930)	\$ (205,408)
Decrease (increase) in refundable deposits	(118)	(3,273)
Payments for intangible assets	(1,500)	(5,029)
Decrease (increase) in other financial assets	13,910	(13,158)
Increase in other non-current assets	(8,209)	(31,203)
Dividend received	<u>-</u>	<u>4,208</u>
Net cash generated from (used in) investing activities	<u>11,614</u>	<u>(329,989)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	458,180	161,580
Repayments of short-term borrowings	(418,180)	-
Proceeds from long-term borrowings	349,220	195,630
Repayments of long-term borrowings	(34,722)	(759,572)
Proceeds from guarantee deposits received	2,360	-
Repayment of the principal portion of lease liabilities	(11,379)	(13,296)
Cash dividends paid	(246,619)	-
Issuance of ordinary shares for cash	<u>-</u>	<u>740,000</u>
Net cash generated from financing activities	<u>98,860</u>	<u>324,342</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	<u>29,994</u>	<u>(63,004)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	172,083	(62,433)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	<u>1,818,254</u>	<u>2,369,714</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>\$ 1,990,337</u>	<u>\$ 2,307,281</u>

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

(Concluded)

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. GENERAL INFORMATION

Symtek Automation Asia Co., Ltd. (the “Company”) was incorporated in the Republic of China (ROC) in October 1999, and is mainly engaged in the manufacture and sale of automation equipment and related products. The Company’s stock has been officially OTC-listed on the Taipei Exchange (TPEx) since April 2017 and was discontinued on January 19, 2021, and was exchange-listed on the Taiwan Stock Exchange (TWSE) on the same day.

The consolidated financial statements are presented in the Company’s functional currency, the New Taiwan dollar (NTD).

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company’s board of directors on August 12, 2026.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

- a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, “IFRS Accounting Standards”) endorsed and issued into effect by the FSC
- b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2027

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
IFRS 18 “Presentation and Disclosure in Financial Statements”	January 1, 2027 (Note 1)
IFRS 19 “Subsidiaries without Public Accountability: Disclosures” (including the 2025 amendments to IFRS 19)	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 for Investments in Associates and Joint Ventures”	January 1, 2027 (Note 2)

Note 1: IFRS 18 will take effect starting from January 1, 2028 for domestic entities. Earlier application is permitted.

Note 2: An entity shall apply the amendments when it applies IFRS 18.

IFRS 18 “Presentation and Disclosure in Financial Statements” and consequential amendments and Amendments to IAS 28 “Amendments to the Fair Value Option for Investments in Associates and Joint Ventures”

IFRS 18 will supersede IAS 1 “Presentation of Financial Statements”. The main changes comprise:

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Group shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers.
- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.
- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as “other” only if it cannot find a more informative label.
- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management’s view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

At the date of initial application of IFRS 18, an entity that is a venture capital organization, mutual fund, unit trust or similar entity is permitted to change its election from measuring an investment in an associate or joint venture from the equity method to fair value through profit or loss. The amendments to IAS 28 clarify that aforementioned “similar entity” includes the entity that performs the assessments in accordance with the requirements of IFRS 18 and concludes that it has a main business activity of investing in particular types of assets. If eligible, the Group may apply the transition upon initial application.

In addition, the following consequential amendments have been made to IAS 7 “Statement of Cash Flows”:

- The Group shall use operating profit or loss as the starting point when presenting cash flows from operating activities under the indirect method.
- Interest and dividends received by the Group shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. However, if, after assessment, the Group has a specific main operating activity, it shall determine how to classify dividends received, interest received and interest paid in the statement of cash flows by referring to how it classifies dividend income, interest income and interest expense in the statement of profit or loss. The total of each of these cash flows shall be classified in a single category in the statement of cash flows.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact of the application of the amendments on the Group’s financial position and financial performance and will disclose the relevant impact when the assessment is completed.

- c. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note)
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 IASB
IFRS 20 “Regulatory Assets and Regulatory Liabilities”	January 1, 2029

Note: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

As of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the impacts of the above amended standards and interpretations on the Group’s financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

a. Statement of compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 “Interim Financial Reporting” as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual consolidated financial statements.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments which are measured at fair value.

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

- 1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;
- 2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- 3) Level 3 inputs are unobservable inputs for an asset or liability.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries).

Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statement of profit or loss and other comprehensive income from the effective dates of acquisitions up to the effective dates of disposals, as appropriate.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Group.

All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the interests of the Group and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

See Note 12 and Tables 3 and 4 for detailed information on subsidiaries (including percentage of ownership and main business).

d. Other material accounting policies

Except for the following, please refer to the consolidated financial statements for the year ended December 31, 2025.

1) Retirement benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant plan amendments, settlements, or other significant one-off events.

2) Other long-term employee benefits

Other long-term employee benefits are accounted for in the same way as the accounting required for defined benefit plans except that remeasurement is recognized in profit or loss.

3) Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

When developing material accounting estimates, the Group considers the possible impact of inflation and interest rate fluctuations on the cash flow projection, growth rates, discount rates, profitability and other relevant material estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The accounting policies applied to these consolidated financial statements are consistent with those applied to the consolidated financial statements for the year ended December 31, 2025.

6. CASH AND CASH EQUIVALENTS

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	\$ 461	\$ 316	\$ 473
Checking accounts demand deposits	1,755,835	1,358,974	1,913,102
Cash equivalents (investments with original maturities of 3 months or less)			
Time deposits	<u>234,041</u>	<u>458,964</u>	<u>393,706</u>
	<u>\$ 1,990,337</u>	<u>\$ 1,818,254</u>	<u>\$ 2,307,281</u>

7. FINANCIAL INSTRUMENTS MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Financial assets at FVTPL - non-current</u>			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Limited partnership	<u>\$ 9,524</u>	<u>\$ -</u>	<u>\$ -</u>

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

Investment in Equity Instruments

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Non-current</u>			
Domestic investments			
Listed shares and emerging market shares	\$ 952,874	\$ 366,852	\$ 313,657
Unlisted shares	<u>124,203</u>	<u>61,975</u>	<u>70,760</u>
	<u>1,077,077</u>	<u>428,827</u>	<u>384,417</u>
Foreign investments			
Unlisted shares	<u>31,424</u>	<u>30,123</u>	<u>27,410</u>
	<u>\$ 1,108,501</u>	<u>\$ 458,950</u>	<u>\$ 411,827</u>

These investments in equity instruments are held for medium- to long-term strategic purposes. Accordingly, the management elected to designate these investments in equity instruments as at FVTOCI as they believe that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

The management of the Group considered that the fair value of the stock investment in Ever Radiant Inc. could not be measured reliably. The stock investment was valued as a receivable and an impairment loss of \$8,953 thousand was recognized as of December 31, 2019, the acquisition date, because of the decline in the assessed value of the stock investment. Ever Radiant Inc. convened a special meeting of shareholders in January 2026, at which it resolved to cease operations and proceed with liquidation, and completed its dissolution registration in March 2026.

In February 2025, the Group paid \$12,941 thousand in cash to acquire an additional interest in SynPower Co., Ltd. For the six months ended June 30, 2026, the Group sold its shares in SynPower Co., Ltd. in order to manage credit concentration risk. The shares sold had a fair value of \$24,987 thousand and their related unrealized valuation gain of \$20,644 thousand was transferred from other equity to retained earnings.

In January 2025, the Group invested in Chyi Ding Technologies Co., Ltd. for \$39,765 thousand, which is designated as an investment at fair value through other comprehensive income because it is a medium- to long-term strategic investment in view of the Company's increased strategic investment in the semiconductor industry. In November and December 2025, the Group paid \$24,911 thousand in cash to acquire an additional interest in Chyi Ding Technologies Co., Ltd. For the six months ended June 30, 2026, the Group sold its shares in Chyi Ding Technologies Co., Ltd. in order to manage credit concentration risk. The shares sold had a fair value of \$81,713 thousand and their related unrealized valuation gain of \$56,512 thousand was transferred from other equity to retained earnings.

In March 2025, the Group paid \$20,000 thousand in cash to acquire an additional interest in TSS Holding Limited.

In April 2025, the Group invested JPY5,950 thousand (equivalent to \$1,368 thousand) in TSS Japan, Ltd., which is designated as an investment at FVTOCI because it is a medium- to long-term strategic investment in view of the Group's expansion into overseas markets.

In May 2025, the Group invested \$2,052 thousand in Adirtek Co., Ltd., which is designated as an investment at FVTOCI because it is a medium- to long-term strategic investment aimed at expanding external collaboration, strengthening technological capital, and enhancing product competitiveness.

In July 2025, the Group paid \$375 thousand in cash to acquire an additional interest in Great Talent Tech Co., Ltd.

In August 2025, the Group invested \$120,000 thousand in Santa Phoenix Technology Co., Ltd., which is designated as an investment at FVTOCI because it is a medium- to long-term strategic investment aimed at expanding external collaboration, strengthening technological capital, and enhancing product competitiveness.

In September 2025, the Group invested \$1,000 thousand in Star Bit Innovation Co., Ltd., as a financial investment which is designated as an investment at FVTOCI because it is a medium- to long-term strategic investment.

In November 2025, the Group invested \$12,000 thousand in COHO Advanced Materials Tech. Co., Ltd., as an investment aimed at strengthening relationships within the semiconductor industry and promoting the application of new materials which is designated as an investment at FVTOCI because it is a medium- to long-term strategic investment. In June 2026, the Group paid \$2,227 thousand in cash to acquire an additional interest in COHO Advanced Materials Tech. Co., Ltd.

In January 2026, the Group invested \$25,000 thousand in Research Innovation Capital Corporation, which is designated as an investment at FVTOCI because it is a medium- to long-term strategic investment aimed at cultivating an innovative corporate ecosystem, enhancing external technological collaboration and market opportunities, and extending investments into broader technological domains and capabilities.

In February 2026, the Group invested \$35,000 thousand in Blutech Inc., which is designated as an investment at FVTOCI because it is a medium- to long-term strategic investment aimed at cultivating an innovative corporate ecosystem, enhancing external technological collaboration and market opportunities, and extending investments into broader technological domains and capabilities.

For the six months ended June 30, 2026, in order to manage credit concentration risk, the Group disposed of some shares of New Smart Technology Co., Ltd. at fair value of \$89,512 thousand and transferred related other equity - unrealized gain on financial assets at FVTOCI of \$73,375 thousand to retained earnings.

9. FINANCIAL ASSETS AT AMORTIZED COST

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Current</u>			
Restricted financial assets	\$ 70,000	\$ 70,000	\$ 70,000

Financial assets at amortized cost consisted of deposits in bank trust accounts. Refer to Note 34.

10. NOTES RECEIVABLE, TRADE RECEIVABLES AND OTHER RECEIVABLES

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Notes receivable - operating</u>			
At amortized cost			
Gross carrying amount	\$ 5,415	\$ 408	\$ 7,154
Less: Allowance for impairment loss	-	-	-
	\$ 5,415	\$ 408	\$ 7,154

Trade receivables

At amortized cost			
Gross carrying amount	\$ 1,606,194	\$ 1,365,649	\$ 1,440,712
Less: Allowance for impairment loss	(153,022)	(158,905)	(137,788)
	1,453,172	1,206,744	1,302,924
At FVTOCI	33,323	2,193	2,821
	\$ 1,486,495	\$ 1,208,937	\$ 1,305,745

Other receivables

Transfer of trade receivable factoring	\$ 7,101	\$ 4,055	\$ 5,071
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Trade Receivables

a. At amortized cost

The average credit period of sales of goods is 90 to 365 days. In order to minimize credit risk, the management of the Company has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Group's credit risk was significantly reduced.

The Group provides for expected credit losses based on the use of lifetime expected loss provision for all trade receivables. The expected credit losses on trade receivables are estimated using a provision matrix by reference to the past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecasted direction of economic conditions at the reporting date. As the Group's historical credit loss experience does not show significantly different loss patterns for different customer segments, the provision for loss allowance based on past due status is not further distinguished according to the Group's different customer base.

The Group writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery. For trade receivables that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

b. At FVTOCI

For trade receivables, the Group will decide whether to sell these trade receivables to banks without recourse based on its level of working capital. These trade receivables are classified as at FVTOCI because they are held within a business model whose objective is achieved by both the collecting of contractual cash flows and the selling of financial assets.

The following table details the loss allowance of notes receivables and trade receivables based on the Group's provision matrix.

June 30, 2026

	No Signs of Default by Counterparties						Total
	Not Past Due	1 to 90 Days	91 to 180 Days	181 to 270 Days	271 to 365 Days	Over 366 Days	
Expected credit loss rate	0.42%	11.05%	22.80%	48.24%	67.85%	100%	
Gross carrying amount	\$ 1,224,017	\$ 215,269	\$ 70,219	\$ 29,206	\$ 38,135	\$ 68,086	\$ 1,644,932
Loss allowance (Lifetime ECLs)	(5,177)	(23,783)	(16,013)	(14,089)	(25,874)	(68,086)	(153,022)
Amortized cost	<u>\$ 1,218,840</u>	<u>\$ 191,486</u>	<u>\$ 54,206</u>	<u>\$ 15,117</u>	<u>\$ 12,261</u>	<u>\$ -</u>	<u>\$ 1,491,910</u>

December 31, 2025

	No Signs of Default by Counterparties						Total
	Not Past Due	1 to 90 Days	91 to 180 Days	181 to 270 Days	271 to 365 Days	Over 366 Days	
Expected credit loss rate	0.55%	15.73%	27.03%	49.73%	75.85%	100%	
Gross carrying amount	\$ 1,029,662	\$ 84,670	\$ 134,053	\$ 17,339	\$ 31,067	\$ 71,459	\$ 1,368,250
Loss allowance (Lifetime ECLs)	(5,702)	(13,317)	(36,240)	(8,623)	(23,564)	(71,459)	(158,905)
Amortized cost	<u>\$ 1,023,960</u>	<u>\$ 71,353</u>	<u>\$ 97,813</u>	<u>\$ 8,716</u>	<u>\$ 7,503</u>	<u>\$ -</u>	<u>\$ 1,209,345</u>

June 30, 2025

	No Signs of Default by Counterparties						Total
	Not Past Due	1 to 90 Days	91 to 180 Days	181 to 270 Days	271 to 365 Days	Over 366 Days	
Expected credit loss rate	0.62%	14.16%	29.15%	55.10%	71.76%	100%	
Gross carrying amount	\$ 1,176,322	\$ 79,346	\$ 82,312	\$ 23,726	\$ 24,182	\$ 64,799	\$ 1,450,687
Loss allowance (Lifetime ECLs)	(7,331)	(11,234)	(23,997)	(13,073)	(17,354)	(64,799)	(137,788)
Amortized cost	<u>\$ 1,168,991</u>	<u>\$ 68,112</u>	<u>\$ 58,315</u>	<u>\$ 10,653</u>	<u>\$ 6,828</u>	<u>\$ -</u>	<u>\$ 1,312,899</u>

The movements of the loss allowance of notes receivables and trade receivables were as follows:

	For the Six Months Ended June 30	
	2026	2025
Balance on January 1	\$ 158,905	\$ 149,620
Less: Net remeasurement of loss allowance	(11,184)	(1,597)
Foreign exchange gains and losses	<u>5,301</u>	<u>(10,235)</u>
Balance on June 30	<u>\$ 153,022</u>	<u>\$ 137,788</u>

The Group entered into non-recourse factoring agreements with banks for certain trade receivables arising from credit sales. Under the agreements, the Group is not required to bear the risk of uncollectibility of the transferred trade receivables. For information on the transfer of trade receivables, refer to Note 32(e).

11. INVENTORIES

	June 30, 2026	December 31, 2025	June 30, 2025
Finished goods	\$ -	\$ 9,031	\$ 6,396
Work-in-progress	1,670,340	1,583,000	1,502,953
Raw materials	<u>237,524</u>	<u>129,723</u>	<u>155,898</u>
	<u>\$ 1,907,864</u>	<u>\$ 1,721,754</u>	<u>\$ 1,665,247</u>

The cost of goods sold for the three months and six months ended June 30, 2026 and 2025 included reversal of inventory write-downs of \$154 thousand, \$24,747 thousand, \$3,318 thousand and \$56,702 thousand, respectively. The reversal of previous write-downs resulted from the disposal of partial inventories with longer aging.

12. SUBSIDIARIES

a. Subsidiaries included in the consolidated financial statements:

Investor	Subsidiary	Nature of Activities	Proportion of Ownership			Remark
			June 30, 2026	December 31, 2025	June 30, 2025	
Symtek Automation Asia Co., Ltd.	Symtek Automation Ltd. (SAL)	Investment	100.00%	100.00%	100.00%	-
SAL	Symtek Automation China Co., Ltd. (Symtek China)	Equipment manufacturing and sales	100.00%	100.00%	100.00%	-
Symtek China	Symtek Power Asia Co., Ltd.	Equipment manufacturing and sales	60.00%	60.00%	60.00%	(1), (2)
Symtek Power Asia Co., Ltd.	Symtek Power Automation Technology (Thailand) Co., Ltd.	Equipment sales	100.00%	100.00%	100.00%	(3)

1) As of June 30, 2026, December 31, 2025 and June 30, 2025, Symtek Power Asia Co., Ltd. paid-in capital was RMB90,000 thousand.

2) Subsidiary with material non-controlling interests.

3) In May 2025, Symtek Power Automation Technology (Thailand) Co., Ltd. changed its registered capital to THB267,000 thousand, and carried out a cash capital increase of THB65,300 thousand. As of June 30, 2026, December 31, 2025 and June 30, 2025, the capital contributed amounted to THB267,000 thousand.

b. Details of subsidiaries that have material non-controlling interests

Name of Subsidiary	Proportion of Ownership and Voting Rights Held by Non-controlling Interests		
	December 31,		
	June 30, 2026	2025	June 30, 2025
Symtek Power Asia Co., Ltd.	40%	40%	40%

Refer to Table 4 for the details of main business location and country of incorporation.

Name of Subsidiary	Profit Allocated to Non-controlling Interests		Accumulated Non-controlling Interests		
	For the Six Months Ended		June 30,		
	June 30	2025	June 30, 2026	December 31, 2025	June 30, 2025
Symtek Power Asia Co., Ltd.	\$ (7,345)	\$ (3,144)	\$ 132,999	\$ 141,250	\$ 132,964

The summarized financial information below represents amounts before intragroup eliminations.

Symtek Power Asia Co., Ltd.

	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 367,077	\$ 315,660	\$ 266,640
Non-current assets	172,788	185,953	163,871
Current liabilities	(207,365)	(148,296)	(97,754)
Non-current liabilities	-	(191)	(349)
Equity	<u>\$ 332,500</u>	<u>\$ 353,126</u>	<u>\$ 332,408</u>
Equity attributable to:			
Owners of the Company	\$ 199,501	\$ 211,876	\$ 199,444
Non-controlling interests of Symtek Power Asia Co., Ltd.	<u>132,999</u>	<u>141,250</u>	<u>132,964</u>
	<u>\$ 332,500</u>	<u>\$ 353,126</u>	<u>\$ 332,408</u>

	For the Six Months Ended June 30	
	2026	2025
Operating revenue	<u>\$ 175,913</u>	<u>\$ 109,379</u>
Net loss for the period	\$ (18,363)	\$ (7,861)
Other comprehensive income	<u>(2,263)</u>	<u>(25,761)</u>
Total comprehensive loss for the period	<u>\$ (20,626)</u>	<u>\$ (33,622)</u>
Net loss attributable to:		
Owners of the Company	\$ (11,018)	\$ (4,717)
Non-controlling interests of Symtek Power Asia Co., Ltd.	<u>(7,345)</u>	<u>(3,144)</u>
	<u>\$ (18,363)</u>	<u>\$ (7,861)</u>
Total comprehensive loss attributable to:		
Owners of the Company	\$ (12,375)	\$ (20,174)
Non-controlling interests of Symtek Power Asia Co., Ltd.	<u>(8,251)</u>	<u>(13,448)</u>
	<u>\$ (20,626)</u>	<u>\$ (33,622)</u>
Cash flows		
Operating activities	\$ (36,727)	\$ 15,157
Investing activities	(123)	(4,352)
Financing activities	(189)	(174)
Effect of exchange rate	<u>3,494</u>	<u>(15,144)</u>
Net cash outflows	<u>\$ (33,545)</u>	<u>\$ (4,513)</u>

13. PROPERTY, PLANT AND EQUIPMENT

	June 30, 2026	December 31, 2025	June 30, 2025
Assets used by the Group	\$ 2,733,398	\$ 2,819,733	\$ 2,621,605
Assets leased under operating leases	<u>14,069</u>	<u>15,062</u>	<u>-</u>
	<u>\$ 2,747,467</u>	<u>\$ 2,834,795</u>	<u>\$ 2,621,605</u>

a. Asset used by the Group

	Land	Buildings	Machinery and Equipment	Transportation Equipment	Office Equipment	Other Equipment	Property Under Construction	Total
<u>Cost</u>								
Balance on January 1, 2025	\$ 1,014,051	\$ 380,843	\$ 85,034	\$ 11,328	\$ 60,678	\$ 17,827	\$ 1,133,617	\$ 2,703,378
Additions	-	-	-	-	2,340	506	177,370	180,216
Transfers from property under construction	-	353	5,044	-	4,739	243	(10,379)	-
Disposals	-	-	-	-	(1,570)	(48)	-	(1,618)
Effect of foreign currency exchange differences	(1,649)	(15,767)	(3,331)	(871)	(3,157)	(1,070)	(4)	(25,849)
Balance on June 30, 2025	<u>\$ 1,012,402</u>	<u>\$ 365,429</u>	<u>\$ 86,747</u>	<u>\$ 10,457</u>	<u>\$ 63,030</u>	<u>\$ 17,458</u>	<u>\$ 1,300,604</u>	<u>\$ 2,856,127</u>
<u>Accumulated depreciation</u>								
Balance on January 1, 2025	\$ -	\$ 106,190	\$ 65,842	\$ 5,268	\$ 42,459	\$ 13,659	\$ -	\$ 233,418
Depreciation expense	-	7,047	1,734	1,532	3,076	423	-	13,812
Disposals	-	-	-	-	(1,550)	(24)	-	(1,574)
Effects of foreign currency exchange differences	-	(5,368)	(2,088)	(467)	(2,083)	(1,128)	-	(11,134)
Balance on June 30, 2025	<u>\$ -</u>	<u>\$ 107,869</u>	<u>\$ 65,488</u>	<u>\$ 6,333</u>	<u>\$ 41,902</u>	<u>\$ 12,930</u>	<u>\$ -</u>	<u>\$ 234,522</u>
Carrying amount on June 30, 2025	<u>\$ 1,012,402</u>	<u>\$ 257,560</u>	<u>\$ 21,259</u>	<u>\$ 4,124</u>	<u>\$ 21,128</u>	<u>\$ 4,528</u>	<u>\$ 1,300,604</u>	<u>\$ 2,621,605</u>
<u>Cost</u>								
Balance on January 1, 2026	\$ 1,015,224	\$ 1,742,218	\$ 96,460	\$ 11,369	\$ 69,165	\$ 21,495	\$ 133,459	\$ 3,089,390
Additions	-	-	-	-	1,243	-	124,627	125,870
Transfers from property under construction	-	54,251	9,996	-	33,478	-	(97,725)	-
Disposals	-	-	-	(41)	(172)	-	-	(213)
Transfers to investment properties	(70,424)	(159,913)	-	-	-	-	-	(230,337)
Effects of foreign currency exchange differences	(1,115)	44	650	435	1,398	475	177	2,064
Balance on June 30, 2026	<u>\$ 943,685</u>	<u>\$ 1,636,600</u>	<u>\$ 107,106</u>	<u>\$ 11,763</u>	<u>\$ 105,112</u>	<u>\$ 21,970</u>	<u>\$ 160,538</u>	<u>\$ 2,986,774</u>
<u>Accumulated depreciation</u>								
Balance on January 1, 2026	\$ -	\$ 129,168	\$ 70,463	\$ 8,422	\$ 46,901	\$ 14,703	\$ -	\$ 269,657
Depreciation expense	-	20,411	3,384	1,378	5,048	619	-	30,840
Disposals	-	-	-	(41)	(155)	-	-	(196)
Transfers to investment properties	-	(52,342)	-	-	-	-	-	(52,342)
Effects of foreign currency exchange differences	-	2,496	1,027	336	1,063	495	-	5,417
Balance on June 30, 2026	<u>\$ -</u>	<u>\$ 99,733</u>	<u>\$ 74,874</u>	<u>\$ 10,095</u>	<u>\$ 52,857</u>	<u>\$ 15,817</u>	<u>\$ -</u>	<u>\$ 253,376</u>
Carrying amount on December 31, 2025 and January 1, 2026	<u>\$ 1,015,224</u>	<u>\$ 1,613,050</u>	<u>\$ 25,997</u>	<u>\$ 2,947</u>	<u>\$ 22,264</u>	<u>\$ 6,792</u>	<u>\$ 133,459</u>	<u>\$ 2,819,733</u>
Carrying amount on June 30, 2026	<u>\$ 943,685</u>	<u>\$ 1,536,867</u>	<u>\$ 32,232</u>	<u>\$ 1,668</u>	<u>\$ 52,255</u>	<u>\$ 6,153</u>	<u>\$ 160,538</u>	<u>\$ 2,733,398</u>

No impairment loss or reversal of impairment loss was recognized for the six months ended June 30, 2026 and 2025.

The above items of property, plant and equipment used by the Group are depreciated on a straight-line basis over their estimated useful lives as follows:

Building	
Main buildings	20-50 years
Elevators	10-30 years
Machinery and equipment	3-10 years
Transportation equipment	3-4 years
Office equipment	4-10 years
Other equipment	5 years

Property, plant and equipment used by the Group and pledged as collateral for bank borrowings are set out in Note 34.

b. Assets leased under operating leases

	Machinery and Equipment
<u>Cost</u>	
Balance on January 1, 2026 and June 30, 2026	<u>\$ 15,890</u>
<u>Accumulated depreciation and impairment</u>	
Balance on January 1, 2026	\$ 827
Depreciation expenses	<u>994</u>
Balance on June 30, 2026	<u>\$ 1,821</u>
Net as of June 30, 2026	<u>\$ 14,069</u>

The Group leases semiconductor testing equipment to customers under operating leases with lease terms of three years. The lessees do not have bargain purchase options to acquire the assets at the expiry of the lease periods.

The maturity analysis of lease payments receivable under the operating leases was as follows:

	June 30, 2026
Year 1	\$ 2,729
Year 2	5,458
Year 3	<u>2,729</u>
	<u>\$ 10,916</u>

The above items of property, plant and equipment leased under operating leases are depreciated on a straight-line basis over their estimated useful lives as follows:

Machinery and equipment	8 years
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14. LEASE ARRANGEMENTS

a. Right-of-use assets

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Carrying amounts</u>			
Land	\$ 9,925	\$ 11,082	\$ 11,200
Buildings	19,618	21,433	24,966
Transportation equipment	21,011	12,184	3,876
Other equipment	<u>217</u>	<u>305</u>	<u>-</u>
	<u>\$ 50,771</u>	<u>\$ 45,004</u>	<u>\$ 40,042</u>

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Additions to right-of-use assets			<u>\$ 16,540</u>	<u>\$ 1,151</u>
Depreciation charge for right-of-use assets				
Land	\$ 81	\$ 498	\$ 443	\$ 1,000
Buildings	2,990	3,915	6,040	7,998
Transportation equipment	2,638	3,095	4,800	5,541
Other equipment	<u>44</u>	<u>-</u>	<u>88</u>	<u>-</u>
	<u>\$ 5,753</u>	<u>\$ 7,508</u>	<u>\$ 11,371</u>	<u>\$ 14,539</u>

The Group terminated the original lease agreement in 2026, derecognizing the net amount of the right-of-use asset at \$1,128 thousand and lease liabilities - current at \$1,148 thousand. A lease modification gain of \$20 thousand was also recognized (recorded under other gains and losses).

Except for the aforementioned additions, derecognition and depreciation, the Group did not enter into any significant subleasing arrangements, nor did it recognize any impairment losses on right-of-use assets during the six months ended June 30, 2026 and 2025.

b. Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Carrying amount</u>			
Current	<u>\$ 24,872</u>	<u>\$ 21,323</u>	<u>\$ 15,320</u>
Non-current	<u>\$ 17,407</u>	<u>\$ 15,570</u>	<u>\$ 16,295</u>

The ranges of discount rates for lease liabilities were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Land	0.87%	0.87%	0.87%
Buildings	1.99%-4.30%	1.99%-4.30%	1.99%-4.30%
Transportation equipment	1.86%-3.90%	1.86%-3.90%	1.86%-3.90%
Other equipment	1.88%	1.88%	-

c. Material leasing activities and terms

The Group leases certain transportation equipment for official business use for a term of 2 to 3 years. These lease agreements do not contain any renewal or purchase options.

The Group also leases land and buildings for the use of factories and offices with lease terms of 1 to 5 years. At the end of the lease term, the Group has no preferential purchase rights to the leased land and buildings and has agreed not to sublease or assign all or part of the leased assets.

d. Other lease information

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Expenses relating to short-term leases	<u>\$ 9,916</u>	<u>\$ 13,299</u>	<u>\$ 19,787</u>	<u>\$ 25,025</u>
Total cash outflow for leases			<u>\$ (31,767)</u>	<u>\$ (39,120)</u>

The Group's leases of certain transportation equipment and office premises qualify for the short-term lease exemption. The Group elected to apply the recognition exemption and therefore did not recognize right-of-use assets or lease liabilities for these leases.

15. INVESTMENT PROPERTIES

	Completed Investment Properties
<u>Cost</u>	
Balance on January 1, 2026	\$ -
Transfers from property, plant and equipment	<u>230,337</u>
Balance on June 30, 2026	<u>\$ 230,337</u>
<u>Accumulated depreciation and impairment</u>	
Balance on January 1, 2026	\$ -
Transfers from property, plant and equipment	52,342
Depreciation expenses	<u>973</u>
Balance on June 30, 2026	<u>\$ 53,315</u>
Net as of June 30, 2026	<u>\$ 177,022</u>

Except for depreciation recognized, the Group did not have any significant additions, disposals, or impairment losses on investment properties during the six months ended June 30, 2026 and 2025. Investment properties are depreciated using the straight-line method over their estimated useful lives as follows:

Main buildings	20-50 years
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The maturity analysis of lease payments receivable for leasing out investment properties under operating leases are as follows:

	June 30, 2026
Year 1	<u>\$ 7,080</u>

The fair value of the investment properties was not appraised by an independent valuer. Management of the Company determined the fair value using a valuation model commonly used by market participants, with Level 3 inputs. The valuation was determined by reference to market evidence of transaction prices for similar properties. The fair value determined by management was as follows:

June 30, 2026

Fair value	<u>\$ 764,082</u>
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The investment properties pledged as collateral for bank borrowings are set out in Note 34.

16. INTANGIBLE ASSETS

Computer Software

Cost

Balance on January 1, 2025	\$ 34,738
Additions	5,029
Disposals	(3,686)
Effects of foreign currency exchange differences	<u>(1,799)</u>
Balance on June 30, 2025	<u>\$ 34,282</u>

Accumulated amortization

Balance on January 1, 2025	\$ (14,059)
Amortization expense	(3,993)
Disposals	3,686
Effects of foreign currency exchange differences	<u>488</u>
Balance on June 30, 2025	<u>\$ (13,878)</u>

Carrying amount on June 30, 2025	<u>\$ 20,404</u>
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Cost

Balance on January 1, 2026	\$ 44,492
Additions	1,500
Effects of foreign currency exchange differences	<u>1,329</u>
Balance on June 30, 2026	<u>\$ 47,321</u>

Accumulated amortization

Balance on January 1, 2026	\$ (13,276)
Amortization expense	(5,476)
Effects of foreign currency exchange differences	<u>(392)</u>
Balance on June 30, 2026	<u>\$ (19,144)</u>

Carrying amount on December 31, 2025 and January 1, 2026	<u>\$ 31,216</u>
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Carrying amount on June 30, 2026	<u>\$ 28,177</u>
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Computer software is amortized on a straight-line basis over two to five years.

An analysis of amortization by function is as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Operating costs	\$ 359	\$ 329	\$ 711	\$ 677
General and administrative expenses	751	1,236	1,502	2,495
Research and development expenses	<u>1,645</u>	<u>529</u>	<u>3,263</u>	<u>821</u>
	<u>\$ 2,755</u>	<u>\$ 2,094</u>	<u>\$ 5,476</u>	<u>\$ 3,993</u>

17. OTHER ASSETS

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Current</u>			
Prepayments	\$ 260,570	\$ 159,654	\$ 185,012
Restricted assets (Note 34)	4,704	18,088	16,376
Others	<u>1,996</u>	<u>1,669</u>	<u>1,466</u>
	<u>\$ 267,270</u>	<u>\$ 179,411</u>	<u>\$ 202,854</u>
<u>Non-current</u>			
Refundable deposits	\$ 13,391	\$ 13,070	\$ 16,020
Prepayments	40,527	37,172	24,823
Others	<u>44,854</u>	<u>44,377</u>	<u>43,388</u>
	<u>\$ 98,772</u>	<u>\$ 94,619</u>	<u>\$ 84,231</u>

18. BORROWINGS

a. Short-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Secured borrowings (Note 34)</u>			
Bank loans	\$ -	\$ 134,880	\$ 122,730
<u>Unsecured borrowings</u>			
Line of credit borrowings	<u>210,700</u>	<u>30,000</u>	<u>30,000</u>
	<u>\$ 210,700</u>	<u>\$ 164,880</u>	<u>\$ 152,730</u>

The range of weighted average effective interest rates on bank loans was 1.69%-2.60%, 1.69%-2.70% and 1.69%-2.70% per annum as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.

b. Long-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Secured borrowings</u>			
Bank loans (1)	\$ 50,000	\$ 50,000	\$ 50,000
<u>Unsecured borrowings</u>			
Bank loans (2)	-	4,110	12,329
Bank loans (3)	24,490	30,612	36,734
Bank loans (4)	754,450	405,230	241,630
Bank loans (5)	<u>175,510</u>	<u>200,000</u>	<u>50,000</u>
	<u>954,450</u>	<u>639,952</u>	<u>340,693</u>
Less: Current portion	<u>(220,293)</u>	<u>(96,971)</u>	<u>(30,696)</u>
	<u>\$ 784,157</u>	<u>\$ 592,981</u>	<u>\$ 359,997</u>

- 1) The bank loan is secured by land owned by the Group (see Note 34). The maturity date was originally July 2024 and was subsequently extended to July 2030. The Group made early repayments of \$18,500 thousand, \$98,500 thousand and \$450,000 thousand in September 2023, December 2023 and December 2024, respectively. The remaining principal will be repaid in 48 monthly installments over four years beginning in August 2026, with interest payable monthly. The effective annual interest rate was 2.06% as of June 30, 2026, December 31, 2025 and June 30, 2025.
- 2) The bank loan matured in March 2026. The principal was repaid in 73 monthly installments over six years beginning in March 2020, with interest payable monthly. The effective annual interest rate was 1.718% as of December 31, 2025 and June 30, 2025.
- 3) The bank loan is due in June 2028. The principal is repayable in 49 monthly installments over four years beginning in June 2024. The Group made an early repayment of \$150,000 thousand in January 2024, and interest is payable monthly. The effective annual interest rate was 2.03% as of June 30, 2026, December 31, 2025 and June 30, 2025.
- 4) The bank loan is due in July 2030 and may be drawn down in installments up to a total facility amount of \$1,600,000 thousand. The principal is repayable in 46 monthly installments over four years beginning in September 2026. The Group made an early repayment of \$745,230 thousand in May 2025, and interest is payable monthly. The effective annual interest rates were 1.805%, 2.305% and 1.805% as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.
- 5) The bank loan is due in January 2030, and the first installment was repaid in January 2026. The principal is repaid in 49 monthly installments over 4 years, with interest paid monthly. The effective annual interest rate was 1.977% as of June 30, 2026, December 31, 2025 and June 30, 2025.

19. BONDS PAYABLE

	June 30, 2026	December 31, 2025	June 30, 2025
Second domestic unsecured convertible bonds	\$ -	\$ -	\$ -
Less: Current portion	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

On May 5, 2023, the Company issued unsecured convertible bonds in Taiwan for the purpose of repaying bank loans and to increase working capital, with the following circumstances:

- a. Total amount issued: NT\$300,000 thousand
- b. Par value: NT\$100 thousand each
- c. Coupon rate: 0%
- d. Effective interest rate: 2.0907%
- e. Carrying value at issuance: NT\$281,944 thousand
- f. Maturity: 2023/5/5-2026/5/5 (The Company exercised its bond redemption right on January 10, 2025, and the over-the-counter trading will terminate on March 21, 2025.)
- g. Conversion period

Except for the cessation of conversion period, creditors may request conversion of their convertible bonds into common shares of the Company at any time from the day after the expiration of three months from the date of issuance (August 6, 2023) to the maturity date of May 5, 2026, in accordance with the conversion rule for corporate bonds. The cessation of conversion period is as follows:

- 1) The period during which the transfer of common shares is legally suspended and ceased.
 - 2) The period from 15 business days prior to the date on which the Company applies to the Taipei Exchange for the cessation of transfer of the gratis allotment of shares, the cessation of transfer of cash dividends or the cessation of transfer of cash capital increase stock options to the record date.
 - 3) From the base date of capital reduction to 1 day before the start of trading day of capital reduction and share exchange.
 - 4) The starting date of the cessation of conversion for the change of par value of share is the day before the commencement date of the trading of the new shares to be exchanged.
- h. Conversion price and its adjustment

Creditors may request the Company to convert the bonds held by them into common shares of the Company at NT\$115 per share. The conversion price will be adjusted if there is an increase in the number of common shares issued by the Company after the issuance. As of the issuance period, the last announced adjusted conversion price was NT\$101.9.

i. Repayment of the bonds at maturity

The bonds will be repaid by the issuing company in cash on the maturity date at the face value of the bonds.

j. Repurchase rights of the creditors

Upon the expiration of 2 years from the date of issuance (May 5, 2025), the bondholders may request the Company to redeem the bonds held by them in cash at the face value plus interest compensation (100.500625% of the face value of the bonds and 0.25% of the effective yield) by written notice to the Company in accordance with regulations governing the conversion.

k. Redemption rights of Company

After 3 months from the issuance date (August 6, 2023) of the bonds and up to 40 days prior to the expiration of the issuance period (March 26, 2026), if the closing price of the common shares of the issuer on the Taipei Exchange exceeds the then prevailing conversion price by 30% (inclusive) for 30 consecutive business days or if the outstanding balance of the bonds is less than 10% of the original issue amount, the issuer may redeem all of the bonds in cash at the face value of the bonds.

The convertible bonds consist of liabilities and equity components, with the equity components expressed as capital surplus - stock options under equity. The liability components are presented as liabilities embedded in derivative financial instruments and non-derivative financial liabilities, respectively. The liabilities for embedded derivative financial instruments were valued at fair value of \$(81) thousand as of December 31, 2024. The liabilities for nonderivative financial instruments were measured at amortized cost of \$34,059 thousand as of December 31, 2024, respectively, with an effective interest rate of 2.0907% as originally recognized.

Proceeds from issuance (less transaction costs of \$2,730 thousand)	\$ 298,770
Equity component (less transaction costs allocated to the equity components of \$144 thousand)	<u>(15,756)</u>
Liability component at the date of issue (less transaction costs allocated to the liability component of \$2,586 thousand)	<u>\$ 283,014</u>
Liability component on January 1, 2025	\$ 33,978
Interest charged at an effective interest rate of 2.0907%	123
Convertible bonds converted into ordinary shares	<u>(34,101)</u>
Liability component on June 30, 2025	<u>\$ -</u>

20. TRADE PAYABLES

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Trade payable</u>			
Operating	<u>\$ 1,924,402</u>	<u>\$ 1,797,842</u>	<u>\$ 2,002,607</u>

The average credit period for trade payable is approximately four months. The Group has a financial risk management policy to ensure that all trade payables are repaid within the prearranged credit period.

21. OTHER LIABILITIES

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Current</u>			
Other payables			
Payables for salaries and bonuses	\$ 228,048	\$ 246,243	\$ 244,065
Payables for compensation of employees	15,000	36,000	24,000
Payables for remuneration of directors	5,000	12,000	8,000
Payables for insurance premiums and provident funds	154,918	144,808	126,235
Payables for dividends	164,413	246,619	232,797
Payables for equipment and construction	19,028	10,088	71,705
Payables for business tax	4,607	5,479	16,953
Others	<u>80,232</u>	<u>93,814</u>	<u>100,179</u>
	<u>\$ 671,246</u>	<u>\$ 795,051</u>	<u>\$ 823,934</u>
Other liabilities			
Receipts under custody	<u>\$ 4,289</u>	<u>\$ 4,036</u>	<u>\$ 3,748</u>
<u>Non-current</u>			
Other payables			
Long-term employee benefits payable	\$ 3,412	\$ 3,412	\$ 3,114
Guarantee deposits received	<u>3,948</u>	<u>1,588</u>	<u>-</u>
	<u>\$ 7,360</u>	<u>\$ 5,000</u>	<u>\$ 3,114</u>

22. PROVISIONS

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Current</u>			
Warranties provision	<u>\$ 71,346</u>	<u>\$ 69,461</u>	<u>\$ 76,601</u>
			Warranty Provision
Balance on January 1, 2025			\$ 69,226
Additions			45,991
Used			(35,789)
Effect of foreign currency exchange			<u>(2,827)</u>
Balance on June 30, 2025			<u>\$ 76,601</u>
			(Continued)

	Warranty Provision
Balance on January 1, 2026	\$ 69,461
Additions	38,970
Used	(38,477)
Effect of foreign currency exchange	<u>1,392</u>
Balance on June 30, 2026	<u>\$ 71,346</u> (Concluded)

The provision for warranty claims represents the present value of management's best estimate of the future outflow of economic benefits that will be required under the Group's obligations for warranties under contracts for the sale of goods.

23. RETIREMENT BENEFIT PLANS

Defined Contribution Plans

The Group adopted a pension plan under the Labor Pension Act (LPA), which is a state-managed defined contribution plan. Under the LPA, an entity makes monthly contributions to employees' individual pension accounts at 6% of monthly salaries and wages. Symtek China and Symtek Power Asia also contribute to the pension fund in accordance with local laws and regulations, which is a defined contribution pension plan.

24. EQUITY

a. Share capital

1) Ordinary shares

	June 30, 2026	December 31, 2025	June 30, 2025
Shares authorized (in thousands of shares)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Shares authorized	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Shares issued and fully paid (in thousands of shares)	<u>82,206</u>	<u>82,206</u>	<u>82,206</u>
Shares issued	<u>\$ 822,063</u>	<u>\$ 822,063</u>	<u>\$ 822,063</u>

The issued common stock has a par value of NT\$10 per share and each share has one voting right and the right to receive dividends.

On November 12, 2024, the board of directors resolved the proposal of capital increase by cash and issued 4,000 thousand shares of common stock with a par value of NT\$10 per share at a premium of NT\$185 per share. The proposal of capital increase by cash was approved by the Securities and Futures Bureau of FSC on December 20, 2024, and resolved by the board of directors to be based on the share exchange date of March 27, 2025, and the capital increase registration was completed on April 28, 2025.

Of the new shares issued under the above cash capital increase proposal, 600 thousand shares were reserved for employee stock options in accordance with Article 267 of the Company Act. Moreover, in accordance with IFRS 2, “Share-based Payment,” the fair value of the equity instruments granted was measured at the grant date. Accordingly, the Company recognized salary expenses of \$10,191 thousand, with a corresponding increase in capital surplus arising from share premiums.

From January 1 to June 30, 2025, convertible bonds were converted into 2,925 thousand shares of common stock with a par value of \$10 per share.

b. Capital surplus

	June 30, 2026	December 31, 2025	June 30, 2025
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (1)			
Issuance of ordinary shares	\$ 2,190,946	\$ 2,190,946	\$ 2,190,946
Conversion of bonds	621,877	621,877	621,877
Treasury share transactions	9,700	9,700	9,700
<u>May only be used to offset a deficit</u>			
Changes in percentage of ownership interests in subsidiaries (2)	<u>3,192</u>	<u>3,192</u>	<u>3,192</u>
	<u>\$ 2,825,715</u>	<u>\$ 2,825,715</u>	<u>\$ 2,825,715</u>

- 1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company’s capital surplus and to once a year).
- 2) Such capital surplus arises from the effects of changes in ownership interests in subsidiaries resulting from equity transactions other than actual disposals or acquisitions or from changes in capital surplus of subsidiaries accounted for using the equity method.

c. Retained earnings and dividend policy

In accordance with the distribution of earnings policy of the Company’s Articles of Incorporation, the Company distributes earnings or makes up for losses after the end of each semi-annual period. When distributing earnings, the Company should first estimate and retain taxes, compensation of employees and remuneration of directors and supervisors, and then make compensations for losses as well as set aside legal reserve in accordance with the law. However, when the legal reserve has reached the amount of paid-in capital, it may not be appropriated. When the distribution of earnings is by cash, it shall be resolved by the board of directors; when the distribution of earnings is by issuance of new shares, it shall be resolved by the shareholders’ meeting. And the remainder may be set aside or reversed to a special reserve in accordance with the law. If there are any unappropriated earnings, the board of directors shall prepare a proposal for the distribution of earnings and submit it to the shareholders’ meeting for resolution on the distribution of dividends to shareholders. The Company’s policy on the distribution of compensation of employees and remuneration of directors is described in Note 26(g), “Compensation of Employees and Remuneration of Directors.”

In the case of dividends or legal reserve or capital surplus distributed in cash as described above, the board of directors is authorized to do so with the presence of at least two-thirds of the directors and a resolution of a majority of the directors present, and to report to the shareholders’ meeting.

The Company's dividend policy is to distribute dividends to shareholders at a rate of not less than 10% of the distributable earnings each year in accordance with the Company's current and future development plans, taking into account the investment environment, capital requirements, domestic and international competition, and the interests of shareholders. However, if the accumulated distributable earnings are less than 5% of the paid-in capital, the dividends may not be distributed. Dividends may be distributed in cash or in shares, with cash dividends not less than 50% of the total dividends.

Appropriation of earnings to the legal reserve shall be made until the legal reserve equals the Company's paid-in capital. The legal reserve may be used to offset deficit. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be transferred to capital or distributed in cash. When the Company transferred the net decrease in other equity components to special reserves, it only transferred the portion that was not distributed as retained earnings in previous periods.

The appropriations of 2024 semi-annual earnings have been approved by the Board of Directors at its meetings, respectively. The appropriations and cash dividends per share were as follows:

	Second Half of 2024	First Half of 2024
Resolution date of the board of directors in its meeting	February 24, 2025	August 9, 2024
Legal reserve	<u>\$ 35,440</u>	<u>\$ 23,380</u>
Appropriation/reversals of special reserve	<u>\$ (14,547)</u>	<u>\$ -</u>
Cash dividends	<u>\$ 232,797</u>	<u>\$ 150,563</u>
Cash dividends per share (NT\$)	<u>\$ 3</u>	<u>\$ 2</u>

Due to the cash dividends of common stock for the first six months in 2024 and then the issuance of the second domestic unsecured convertible bonds, which were converted into common shares, the number of outstanding shares was affected. Therefore, the dividend payout ratio for ordinary shares was adjusted to NT\$1.94349730 per share.

Due to the cash dividends of common stock for the last six months in 2024 and then the issuance of the second domestic unsecured convertible bonds converted into common shares and the execution of a cash capital increase, the number of outstanding shares was affected. Therefore, the dividend payout ratio for ordinary shares was adjusted to NT\$2.83185877 per share.

The appropriations of 2025 semi-annual earnings were approved by the Board of Directors at its meetings, respectively. The appropriations and cash dividends per share were as follows:

	Second Half of 2025	First Half of 2025
Resolution date of the board of directors in its meeting	March 11, 2026	August 8, 2025
Legal reserve	<u>\$ 42,467</u>	<u>\$ 26,142</u>
Cash dividends	<u>\$ 164,413</u>	<u>\$ 246,619</u>
Cash dividends per share (NT\$)	<u>\$ 2</u>	<u>\$ 3</u>

The above cash dividends have been approved by the board of directors. The other proposed appropriations were resolved by the shareholders in their meetings on June 4, 2025 and May 29, 2026, respectively.

The appropriation of earnings for the first half of 2026, as resolved by the Company's board of directors, was as follows:

	First Half of 2026
Resolution date of the board of directors in its meeting	August 12, 2026
Legal reserve	<u>\$ 46,180</u>
Cash dividends	<u>\$ 246,619</u>
Cash dividends per share (NT\$)	<u>\$ 3</u>

d. Non-controlling interests

	For the Six Months Ended June 30	
	2026	2025
Balance on January 1	\$ 141,250	\$ 146,412
Net loss	(7,345)	(3,144)
Other comprehensive income		
Exchange differences on translating during the year the financial statements of foreign entities	<u>(906)</u>	<u>(10,304)</u>
Balance on June 30	<u>\$ 132,999</u>	<u>\$ 132,964</u>

25. REVENUE

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Revenue from customer contracts				
Merchandise sales revenue	<u>\$ 1,823,670</u>	<u>\$ 1,631,417</u>	<u>\$ 3,568,453</u>	<u>\$ 3,186,429</u>

a. Contract information

The Group sells automation equipment to customers in Taiwan, China and the United States at fixed prices stipulated in the respective contracts.

b. Contract balances

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Trade receivables from unrelated parties (Note 10)	\$ 1,486,495	\$ 1,208,937	\$ 1,305,745	\$ 1,146,678
Trade receivables from related parties (Note 33)	<u>75,127</u>	<u>78,031</u>	<u>59,204</u>	<u>3,421</u>
	<u>\$ 1,561,622</u>	<u>\$ 1,286,968</u>	<u>\$ 1,364,949</u>	<u>\$ 1,150,099</u>

(Continued)

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Contract assets - current				
Sale of goods	<u>\$ 1,063,058</u>	<u>\$ 973,049</u>	<u>\$ 767,998</u>	<u>\$ 558,570</u>
Contract liabilities - current				
Sale of goods	<u>\$ 586,229</u>	<u>\$ 384,190</u>	<u>\$ 426,449</u>	<u>\$ 301,094</u>
				(Concluded)

The Group measures the loss allowance for contract assets at an amount equal to lifetime ECLs. The contract assets will be transferred to trade receivable when the corresponding invoice is billed to the client, and the contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. Therefore, the Group concluded that the expected loss rates for trade receivables can be applied to the contract assets.

	June 30, 2026	December 31, 2025	June 30, 2025
Expected credit loss rate	2.25%	1.67%	1.50%
Gross carrying amount	\$ 1,087,498	\$ 989,605	\$ 779,722
Allowance for impairment loss (Lifetime ECLs)	<u>(24,440)</u>	<u>(16,556)</u>	<u>(11,724)</u>
	<u>\$ 1,063,058</u>	<u>\$ 973,049</u>	<u>\$ 767,998</u>

The movements of the loss allowance of contract assets were as follows:

	For the Six Months Ended June 30	
	2026	2025
Balance on January 1	\$ 16,556	\$ 9,807
Add: Net remeasurement of loss allowance	7,533	2,179
Foreign exchange gains and losses	<u>351</u>	<u>(262)</u>
Balance on June 30	<u>\$ 24,440</u>	<u>\$ 11,724</u>

c. Disaggregation of revenue

For the six months ended June 30, 2026

	Reportable Segments			
	Semiconductor Carriers - PCB Automation Equipment	Semiconductor Packaging and Testing - LCD Panel Automation Equipment	Semiconductor Wafers - Semiconductor Automation Equipment	Total
<u>Type of goods or services</u>				
Merchandise sales revenue	<u>\$ 2,164,309</u>	<u>\$ 5,700</u>	<u>\$ 1,398,444</u>	<u>\$ 3,568,453</u>

For the six months ended June 30, 2025

	Reportable Segments			Total
	Semiconductor Carriers - PCB Automation Equipment	Semiconductor Packaging and Testing - LCD Panel Automation Equipment	Semiconductor Wafers - Semiconductor Automation Equipment	
<u>Type of goods or services</u>				
Merchandise sales revenue	\$ <u>1,740,722</u>	\$ <u>33,247</u>	\$ <u>1,412,460</u>	\$ <u>3,186,429</u>

26. NET PROFIT

a. Interest income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Bank deposits	\$ <u>4,711</u>	\$ <u>12,307</u>	\$ <u>7,349</u>	\$ <u>15,389</u>

b. Other income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Dividend income	\$ -	\$ 3,988	\$ -	\$ 4,208
Others	<u>17,162</u>	<u>1,534</u>	<u>23,300</u>	<u>9,578</u>
	\$ <u>17,162</u>	\$ <u>5,522</u>	\$ <u>23,300</u>	\$ <u>13,786</u>

c. Other gains and losses

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Loss on disposal of property, plant and equipment	\$ -	\$ (27)	\$ (17)	\$ (44)
Net (loss) gain on foreign currency exchange	(11,021)	(18,212)	(22,012)	(16,187)
Others	<u>(458)</u>	<u>(15,668)</u>	<u>(2,502)</u>	<u>(17,477)</u>
	\$ <u>(11,479)</u>	\$ <u>(33,907)</u>	\$ <u>(24,531)</u>	\$ <u>(33,708)</u>

d. Finance costs

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Interest on bank overdrafts and loans	\$ 6,995	\$ 4,839	\$ 12,904	\$ 10,480
Interest on lease liability	299	444	601	799
Interest on convertible bonds	-	-	-	123
Less: Amounts included in the cost of qualifying assets	<u>(515)</u>	<u>(4,136)</u>	<u>(1,072)</u>	<u>(8,831)</u>
	<u>\$ 6,779</u>	<u>\$ 1,147</u>	<u>\$ 12,433</u>	<u>\$ 2,571</u>

Information on capitalized interest is as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Capitalized interest amount	\$ 515	\$ 4,136	\$ 1,072	\$ 8,831
Capitalization rate	1.83%	1.83%-2.82%	1.83%-1.85%	1.74%-2.82%

e. Depreciation and amortization

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
An analysis of depreciation by function				
Operating costs	\$ 12,478	\$ 6,469	\$ 24,509	\$ 12,823
Operating expenses	<u>10,198</u>	<u>8,178</u>	<u>19,669</u>	<u>15,528</u>
	<u>\$ 22,676</u>	<u>\$ 14,647</u>	<u>\$ 44,178</u>	<u>\$ 28,351</u>
An analysis of amortization by function				
Operating costs	\$ 400	\$ 344	\$ 794	\$ 714
Operating expenses	<u>8,030</u>	<u>7,532</u>	<u>16,077</u>	<u>13,608</u>
	<u>\$ 8,430</u>	<u>\$ 7,876</u>	<u>\$ 16,871</u>	<u>\$ 14,322</u>

Refer to Note 16 for information relating to the line items in which any amortization of intangible assets is included.

f. Employee benefits expense

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Post-employment benefits (refer to Note 23)				
Defined contribution plans	\$ 12,345	\$ 10,538	\$ 23,970	\$ 21,088
Other employee benefits	<u>327,904</u>	<u>304,999</u>	<u>636,673</u>	<u>563,572</u>
Total employee benefits expense	<u>\$ 340,249</u>	<u>\$ 315,537</u>	<u>\$ 660,643</u>	<u>\$ 584,660</u>
An analysis of employee benefits expense by function				
Operating costs	\$ 148,135	\$ 134,778	\$ 287,558	\$ 244,110
Operating expenses	<u>192,114</u>	<u>180,759</u>	<u>373,085</u>	<u>340,550</u>
	<u>\$ 340,249</u>	<u>\$ 315,537</u>	<u>\$ 660,643</u>	<u>\$ 584,660</u>

g. Employees' compensation and remuneration of directors

In accordance with the Company's Articles of Incorporation, the Company accrues compensation of employees at a rate of no less than 1% and remuneration of directors at a rate of no more than 3% of profit before income tax and before the deduction of compensation of employees and remuneration of directors. In response to the amendments to the Securities and Exchange Act in August 2024, the shareholders of the Company approved amendments to the Company's Articles of Incorporation at the 2025 annual shareholders' meeting. The amended Articles of Incorporation stipulate that no less than 10% of the total compensation of employees for the year shall be allocated to non-managerial employees. The compensation of employees, including compensation allocated to non-managerial employees, and the remuneration of directors accrued for the three months and six months ended June 30, 2026 and 2025 were as follows:

Accrual rate

	For the Six Months Ended June 30	
	2026	2025
Compensation of employees	3.77%	6.62%
Remuneration of directors	1.26%	2.21%

Amount

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Compensation of employees	<u>\$ 7,500</u>	<u>\$ 19,000</u>	<u>\$ 15,000</u>	<u>\$ 24,000</u>
Remuneration of directors	<u>\$ 2,500</u>	<u>\$ 6,000</u>	<u>\$ 5,000</u>	<u>\$ 8,000</u>

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the differences are recorded as a change in the accounting estimate.

The compensation of employees, including compensation allocated to non-managerial employees, and the remuneration of directors for the years ended December 31, 2025 and 2024, which were approved by the Company's board of directors on March 11, 2026 and February 24, 2025, respectively, were as follows:

	For the Year Ended December 31	
	2025	2024
	Cash	Cash
Compensation of employees	\$ 36,000	\$ 30,000
Remuneration of directors	12,000	8,000

There is no difference between the actual amounts of compensation of employees and remuneration of directors paid and the amounts recognized in the consolidated financial statements for the years ended December 31, 2025 and 2024.

Information on the compensation of employees and remuneration of directors resolved by the Company's board of directors for 2025 and 2024 is available at the Market Observation Post System website of the Taiwan Stock Exchange.

h. Gain or loss on foreign currency exchange

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Foreign exchange gains	\$ 2,073	\$ 2,277	\$ 42,141	\$ 21,416
Foreign exchange losses	<u>(13,094)</u>	<u>(20,489)</u>	<u>(64,153)</u>	<u>(37,603)</u>
Net losses	<u>\$ (11,021)</u>	<u>\$ (18,212)</u>	<u>\$ (22,012)</u>	<u>\$ (16,187)</u>

27. INCOME TAX

a. Income tax recognized in profit or loss

Major components of income tax expense are as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Current tax				
In respect of the current year	\$ 25,979	\$ 28,417	\$ 51,523	\$ 48,370
Income tax on unappropriated earnings	-	8,029	-	8,029
Adjustment for prior year	<u>2,517</u>	<u>2,744</u>	<u>2,517</u>	<u>3,354</u>
	<u>28,496</u>	<u>39,190</u>	<u>54,040</u>	<u>59,753</u>
Deferred tax				
In respect of the current year	<u>20,403</u>	<u>2,702</u>	<u>36,743</u>	<u>2,295</u>
Income tax expense recognized in profit or loss	<u>\$ 48,899</u>	<u>\$ 41,892</u>	<u>\$ 90,783</u>	<u>\$ 62,048</u>

b. Income tax recognized in other comprehensive income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
<u>Deferred tax</u>				
In respect of the current year				
Exchange differences arising from the translation of the financial statements of foreign operations	<u>\$ 3,615</u>	<u>\$ (33,880)</u>	<u>\$ 11,245</u>	<u>\$ (27,103)</u>

c. Income tax assessments

The income tax returns of the Company through 2023 have been assessed by the tax authorities. All income tax returns as of 2025 of Symtek Automation China Co., Ltd., Symtek Power Asia Co., Ltd. and Symtek Power Automation Technology (Thailand) Co., Ltd. have been completed in accordance with the deadline set by the local government.

28. EARNINGS PER SHARE

The earnings and weighted average number of ordinary shares outstanding used in the computation of earnings per share were as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Profit for the year attributable to owners of the Company	\$ 166,430	\$ 140,843	\$ 311,265	\$ 261,422
Effect of potentially dilutive ordinary shares				
Interest on convertible bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>123</u>
Earnings used in the computation of diluted earnings per share	<u>\$ 166,430</u>	<u>\$ 140,843</u>	<u>\$ 311,265</u>	<u>\$ 261,545</u>

The weighted average number of ordinary shares outstanding (in thousands of shares) was as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Weighted average number of ordinary shares used in the computation of basic earnings per share	82,206	82,099	82,206	79,753
Effect of potentially dilutive ordinary shares				
Employees' compensation	48	114	188	183
Convertible bonds	<u>-</u>	<u>107</u>	<u>-</u>	<u>575</u>
Weighted average number of ordinary shares used in the computation of diluted earnings per share	<u>82,254</u>	<u>82,320</u>	<u>82,394</u>	<u>80,511</u>

The Group may settle compensation paid to employees in shares or cash; therefore, the Group assumed that the entire amount of the compensation will be settled in shares and the resulting potential shares will be included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, if the effect is dilutive. Such dilutive effect of the potential shares was included in the computation of diluted earnings per share until the shareholders resolve the number of shares to be distributed to employees at their meeting in the following year.

29. SHARE-BASED PAYMENT ARRANGEMENTS

Employee Share Options

In March 2025, for the new shares issued under capital increase by cash of the Company, 600 thousand shares were open for stock options to employees of the Consolidated Company, including those who met certain criteria.

The Company adopted the Black-Scholes valuation model, and the inputs used in the valuation model were as follows:

	March 2025
Expected volatility rate	59.60%
Risk-free interest rate	1.29%
Expected life	0.132 years
Exercise price (NT\$)	\$185
Stock market price on the date of transaction (NT\$)	\$201.54
Employee share options (in thousands of shares)	600

The remuneration cost recognized for the six months ended June 30, 2025 was \$10,191 thousand.

30. NON-CASH TRANSACTIONS

- a. From January 1 to June 30, 2025, the Company converted convertible bonds and bond conversion entitlement certificates into share capital and capital surplus, with a total impact of \$34,101 thousand.
- b. The cash dividends approved by the Company's board of directors had not yet been distributed as of June 30, 2026, December 31, 2025 and June 30, 2025 (refer to Notes 21, "Other Liabilities," and 24, "Equity").

31. CAPITAL MANAGEMENT

In consideration of the prevailing industry dynamics and the future development as well as the changes in the external economic environment, the Group manages its working capital and dividend payments in the future, to ensure that the Group will be able to continue as a going concern while maximizing the returns to shareholders as well as other related parties through the optimization of capital structure.

The Group could make adjustments to dividends or issue new shares in order to maintain or adjust the capital structure.

32. FINANCIAL INSTRUMENTS

- a. Fair value of financial instruments not measured at fair value

The Company considers that the carrying values of financial instruments in the consolidated financial statements that are not measured at fair value approximate their fair values.

- b. Fair value of financial instruments measured at fair value on a recurring basis

- 1) Fair value hierarchy

June 30, 2026

	Level 1	Level 2	Level 3	Total
<u>Financial assets at FVTPL</u>				
Limited partnership	\$ -	\$ -	\$ 9,524	\$ 9,524
<u>Financial assets at FVTOCI</u>				
Investments in equity instruments				
Listed and emerging market shares	\$ 655,293	\$ -	\$ 297,581	\$ 952,874
Unlisted shares	-	-	155,627	155,627
	\$ 655,293	\$ -	\$ 453,208	\$ 1,108,501

December 31, 2025

	Level 1	Level 2	Level 3	Total
<u>Financial assets at FVTOCI</u>				
Investments in equity instruments				
Listed and emerging market shares	\$ 170,901	\$ -	\$ 195,951	\$ 366,852
Unlisted shares	<u>-</u>	<u>-</u>	<u>92,098</u>	<u>92,098</u>
	<u>\$ 170,901</u>	<u>\$ -</u>	<u>\$ 288,049</u>	<u>\$ 458,950</u>

June 30, 2025

	Level 1	Level 2	Level 3	Total
<u>Financial assets at FVTOCI</u>				
Investments in equity instruments				
Listed and emerging market shares	\$ 250,227	\$ -	\$ 63,430	\$ 313,657
Unlisted shares	<u>-</u>	<u>-</u>	<u>98,170</u>	<u>98,170</u>
	<u>\$ 250,227</u>	<u>\$ -</u>	<u>\$ 161,600</u>	<u>\$ 411,827</u>

There were no transfers between Levels 1 and 2 in the current periods.

2) Reconciliation of Level 3 fair value measurements of financial instruments

For the six months ended June 30, 2026

Financial Assets	Financial assets at FVTPL Other Instruments	Financial Assets at FVTOCI Equity Instruments	Total
Balance on January 1, 2026	\$ -	\$ 288,049	\$ 288,049
Recognized in other comprehensive income (included in unrealized valuation gain/(loss) on financial assets at FVTOCI)	-	272,856	272,856
Additions	9,524	62,227	71,751
Disposals	-	(171,225)	(171,225)
Effect of foreign currency exchange	<u>-</u>	<u>1,301</u>	<u>1,301</u>
Balance on June 30, 2026	<u>\$ 9,524</u>	<u>\$ 453,208</u>	<u>\$ 462,732</u>

For the six months ended June 30, 2025

Financial Assets	Financial Assets at FVTOCI Equity Instruments
Balance on January 1, 2025	\$ 109,582
Recognized in other comprehensive income (included in unrealized valuation gain/(loss) on financial assets at FVTOCI)	(8,576)
Additions	63,185
Effect of foreign currency exchange	<u>(2,591)</u>
Balance on June 30, 2025	<u>\$ 161,600</u>

3) Valuation techniques and inputs applied for Level 2 fair value measurement

Financial Instrument	Valuation Technique and Inputs
Derivatives - selling-/ buying-back of convertible bonds	The binary tree method is used to evaluate the convertible bonds based on the volatility of conversion price, risk-free interest rate, risk discount rate and remaining maturity.

4) Valuation techniques and assumptions used in Level 3 fair value measurement

Financial Instrument	Valuation Technique and Inputs
Domestic and foreign unlisted equity instruments	The fair values of domestic and foreign unlisted equity instruments are determined using the market approach by reference to transaction prices and other relevant information for comparable market participants.
Foreign private funds	Asset-based valuation approach: The fair value of a company's investment assets measured by the fund.

c. Categories of financial instruments

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Financial assets</u>			
FVTPL			
Mandatorily classified as at FVTPL	\$ 9,524	\$ -	\$ -
Financial assets at amortized cost (1)	3,619,247	3,211,761	3,784,030
Financial assets at FVTOCI			
Equity instruments	1,108,501	458,950	411,827
Debt instruments	33,323	2,193	2,821
<u>Financial liabilities</u>			
Amortized cost (2)	3,153,591	2,655,255	2,546,030

- 1) The balances include financial assets at amortized cost, which comprise cash and cash equivalents, debt investments, notes receivables (including related parties), trade receivables (including related parties), other receivables, refundable deposits and restricted deposits.

- 2) The balances include financial liabilities at amortized cost, which comprise short-term bank loans, trade payables (including related parties), bonds payable (including current portion), long-term bank loans (including current portion), and guarantee deposits.

d. Financial risk management objectives and policies

The Group's major financial instruments include cash and cash equivalents, equity and debt investments, notes receivables (including related parties), trade receivables (including related parties), trade payables (including related parties), bonds payable, and bank borrowings. The Group's corporate treasury function provides services to the business, coordinates access to domestic and international financial markets, and monitors and manages the financial risks relating to the operations of the Group through internal risk reports which analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

1) Market risk

The Group's activities expose it primarily to the financial risks of changes in foreign currency exchange rates (see (a) below) and interest rates (see (b) below).

There has been no change to the Group's exposure to market risks or the manner in which these risks were managed and measured.

a) Foreign currency risk

The Group holds monetary assets and liabilities denominated in currencies other than the functional currencies of the respective group entities and is therefore exposed to foreign currency risk. The Group closely monitors changes in market exchange rates and adjusts its foreign exchange risk management policies as appropriate.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are set out in Note 37.

Sensitivity analysis

The Group was mainly exposed to the Chinese Renminbi (RMB) and U.S. dollars (USD).

The following table details the Group's sensitivity to a 1% increase and decrease in NTD (the functional currency) against the relevant foreign currencies. 1% is the sensitivity rate used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis included only outstanding foreign currency denominated monetary items and adjusts their translation at the end of the reporting period for a 1% change in foreign currency rates. A positive number below indicates an increase (decrease) in pre-tax profit associated with the NTD weakening 1% against the relevant currency. For a 1% strengthening of the NTD assets (liabilities) against the relevant currency, there would be an equal and opposite impact on pre-tax profit and the balances below would be negative.

	RMB Impact*		USD Impact*	
	For the Six Months Ended		For the Six Months Ended	
	June 30		June 30	
	2026	2025	2026	2025
Profit or loss	\$ (105)	\$ 330	\$ 8,664	\$ 5,699

* This was mainly attributable to the exposure outstanding on RMB and USD cash and cash equivalents, receivables and payables in RMB and USD, which were not hedged at the end of the reporting period.

The Group's sensitivity to the Chinese Renminbi (RMB) decreased during the current period mainly due to the increase in trade payables in RMB. The Group's sensitivity to the U.S. dollars (USD) increased during the current period mainly due to the increase in bank deposits and trade receivables in USD.

b) Interest rate risk

The Group is exposed to interest rate risk because entities within the Group borrow funds at both fixed and floating interest rates. The Group manages interest rate risk by maintaining an appropriate mix of fixed-rate and floating-rate borrowings.

The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rates at the end of the reporting period were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Fair value interest rate risk			
Financial assets	\$ 238,745	\$ 477,052	\$ 410,082
Financial liabilities	140,700	134,880	122,730
Cash flow interest rate risk			
Financial liabilities	1,074,450	719,952	420,693

Sensitivity analysis

The sensitivity analysis of interest rate risk was determined based on the interest rate risk as of the end of the financial reporting period. If interest rates had been 1% higher and all other variables were held constant, the Group's pre-tax profit would decrease by \$5,372 thousand and \$2,103 thousand for the six months ended June 30, 2026 and 2025, respectively.

The Group's sensitivity to interest rates increased for the six months ended June 30, 2026 and 2025 mainly due to the increase in floating-rate bank borrowings in the current year.

c) Other price risk

The Group was exposed to equity price risk through its investments in equity securities. The equity investments are held for strategic rather than trading purposes. The Group does not actively trade these investments. In addition, the Group has appointed a special team to monitor the price risk and will consider hedging the risk exposure should the need arise.

Sensitivity analysis

The sensitivity analysis below was determined based on the exposure to equity price risks at the end of the period.

If equity prices had been 5% higher/lower, other comprehensive income and other equity for the six months ended June 30, 2026 and 2025 would have increased/decreased by \$55,425 thousand and \$20,591 thousand, respectively, as a result of the changes in fair value of financial assets at FVTOCI.

If limited partnership prices had been 5% higher/lower, pre-tax profit for the six months ended June 30, 2026 would have increased/decreased by \$476 thousand, respectively, as a result of the changes in fair value of financial assets at FVTPL.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Group. The Group is exposed to credit risk from operating activities, primarily trade receivables.

In order to minimize credit risk, management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate allowances are made for irrecoverable amounts. In this regard, management believes the Group's credit risk was significantly reduced.

The Group's credit risk was mainly concentrated in its three largest customers. As of June 30, 2026, December 31, 2025 and June 30, 2025, trade receivables from these customers accounted for 30%, 32% and 31% of the Group's total trade receivables, respectively.

3) Liquidity risk

The Group manages liquidity risk by monitoring and maintaining a level of cash and cash equivalents, highly liquid marketable securities, and sufficient bank borrowings deemed adequate to finance the Group's operations and mitigate the effects of fluctuations in cash flows.

The Group relies on bank borrowings as a significant source of liquidity. As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group had unused bank credit facilities amounting to \$1,612,120 thousand, \$1,961,380 thousand and \$2,146,790 thousand, respectively.

The following tables detail the Group's remaining contractual maturities for its non-derivative financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities from the earliest date on which the Group can be required to pay. The tables include both interest and principal cash flows.

June 30, 2026

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years
Non-interest bearing Lease liabilities	\$ 573,799 2,194	\$ 697,190 4,388	\$ 663,504 19,155	\$ - 17,819	\$ - -
Variable interest rate liabilities	6,749	15,573	285,710	807,802	-
Fixed interest rate liabilities	<u>303</u>	<u>626</u>	<u>142,757</u>	<u>-</u>	<u>-</u>
	<u>\$ 583,045</u>	<u>\$ 717,777</u>	<u>\$ 1,111,126</u>	<u>\$ 825,621</u>	<u>\$ -</u>

December 31, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years
Non-interest bearing Lease liabilities	\$ 504,862 1,996	\$ 655,914 3,923	\$ 638,059 16,285	\$ - 15,862	\$ - -
Variable interest rate liabilities	37,752	15,372	88,177	615,701	-
Fixed interest rate liabilities	<u>314</u>	<u>135,467</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 544,924</u>	<u>\$ 810,676</u>	<u>\$ 742,521</u>	<u>\$ 631,563</u>	<u>\$ -</u>

June 30, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years
Non-interest bearing Lease liabilities	\$ 518,253 1,390	\$ 820,609 2,781	\$ 663,745 11,967	\$ - 16,719	\$ - -
Variable interest rate liabilities	3,043	6,083	58,933	368,518	6,306
Fixed interest rate liabilities	<u>276</u>	<u>571</u>	<u>124,387</u>	<u>-</u>	<u>-</u>
	<u>\$ 522,962</u>	<u>\$ 830,044</u>	<u>\$ 859,032</u>	<u>\$ 385,237</u>	<u>\$ 6,306</u>

Further information on the maturity analysis of the above financial liabilities was as follows:

	Less than 1 Year	1-5 Years	5-10 Years	10-15 Years	15-20 Years
Variable interest rate liabilities	<u>\$ 68,059</u>	<u>\$ 368,518</u>	<u>\$ 6,306</u>	<u>\$ -</u>	<u>\$ -</u>

e. Transfers of financial assets

Factored trade receivables that are not yet overdue at the end of the period were as follows:

June 30, 2026

Counterparty	Receivables Factoring Proceeds	Amount Reclassified to Other Receivables	Advances Received - Unused	Advances Received - Used	Annual Interest Rates on Advances Received (Used) (%)
Taipei Fubon Bank	<u>\$ 142,029</u>	<u>\$ 7,101</u>	<u>\$ -</u>	<u>\$ 134,928</u>	2.010-2.020

December 31, 2025

Counterparty	Receivables Factoring Proceeds	Amount Reclassified to Other Receivables	Advances Received - Unused	Advances Received - Used	Annual Interest Rates on Advances Received (Used) (%)
Taipei Fubon Bank	\$ 81,104	\$ 4,055	\$ -	\$ 77,049	2.010

June 30, 2025

Counterparty	Receivables Factoring Proceeds	Amount Reclassified to Other Receivables	Advances Received - Unused	Advances Received - Used	Annual Interest Rates on Advances Received (Used) (%)
Taipei Fubon Bank	\$ 81,615	\$ 4,126	\$ -	\$ 77,489	2.0200-2.0880
O-bank	9,450	945	-	8,505	2.1662
	<u>\$ 91,065</u>	<u>\$ 5,071</u>	<u>\$ -</u>	<u>\$ 85,994</u>	

Pursuant to the Group's factoring agreements, losses from commercial disputes (such as sales returns and discounts) are borne by the Group, while losses from credit risk are borne by the banks.

33. TRANSACTIONS WITH RELATED PARTIES

Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Besides information disclosed elsewhere in the other notes, details of transactions between the Group and its related parties are disclosed as follows.

a. Related parties and their relationships with the Group:

Related Party	Related Party Categories and Relationship with the Group
Protek Technology Limited	Other related parties - key management companies
Dongguan Protek Machinery Co., Ltd.	Other related parties - key management companies
Protek Innovative Technology (Shenzhen) Limited	Other related parties - key management companies
Gudeng Precision Industrial Co., Ltd.	Investor with significant influence (as a substantial related party prior to January 2025)
Gudeng Inc.	Subsidiary of investor with significant influence (as a substantial related party prior to January 2025)
Jiaqian Technology (Shanghai) Co., Ltd. (former name: Shanghai Gudeng Trading Co., Ltd.)	Subsidiary of investor with significant influence (as a substantial related party prior to January 2025)
Guchii Technology Co., LTD.	Subsidiary of investor with significant influence (as a substantial related party prior to January 2025)
Gudeng Equipment Co., Ltd.	Subsidiary of investor with significant influence (as a substantial related party prior to January 2025)

(Continued)

Related Party	Related Party Categories and Relationship with the Group
Linkcom Manufacturing Co., Ltd.	Substantial related party
SynPower Co., Ltd.	Substantial related party
SynPower (Kunshan) Co., Ltd.	Substantial related party
Asia Neo Tech Industrial Co., Ltd.	Substantial related party
Asia Neo Tech Industrial (Huangyuan) Co., Ltd.	Substantial related party
Chyi Ding Technologies Co., Ltd.	Substantial related party

(Concluded)

b. Sale of goods

Line Items	Related Party Categories	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2026	2025	2026	2025
Sales	Other related parties - key management companies	\$ 244	\$ 64,917	\$ 2,656	\$ 99,203
	Subsidiary of investor with significant influence over the Group	567	-	567	-
	Substantial related party	<u>746</u>	<u>(130)</u>	<u>923</u>	<u>11,911</u>
		<u>\$ 1,557</u>	<u>\$ 64,787</u>	<u>\$ 4,146</u>	<u>\$ 111,114</u>

The Company's sales transaction prices to related parties are based on mutual agreements, and the credit terms range from 30 to 90 days.

c. Purchases of goods

Related Party Category	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Subsidiary of investor with significant influence	<u>\$ 9,774</u>	<u>\$ (19)</u>	<u>\$ 10,714</u>	<u>\$ 1,192</u>

The prices of the Group's purchases from related parties are determined based on mutual agreements, and the payment terms are 30 days, with payments made monthly.

d. Contract assets

Related Party Categories	June 30, 2026	December 31, 2025	June 30, 2025
Substantial related party	\$ -	\$ 1,191	\$ 1,084
Other related parties - key management companies	<u>-</u>	<u>2,726</u>	<u>3,520</u>
	<u>\$ -</u>	<u>\$ 3,917</u>	<u>\$ 4,604</u>

For the six months ended June 30, 2025, no impairment loss was recognized for contract assets from related parties.

e. Receivables from related parties (excluding loans to related parties)

Line Item	Related Party Category/Name	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable from related parties	Other related parties Dongguan Protek Machinery Co., Ltd.	\$ <u>-</u>	\$ <u>3,111</u>	\$ <u>-</u>
Trade receivables from related parties	Other related parties Dongguan Protek Machinery Co., Ltd.	\$ 19	\$ 6,152	\$ 20,712
	Protek Innovative Technology (Shenzhen) Limited	784	1,350	1,397
	Protek Technology Limited	70,822	66,327	33,710
	Subsidiary of investor with significant influence	595	3,008	-
	Substantial related party	<u>2,907</u>	<u>1,194</u>	<u>3,385</u>
		<u>\$ 75,127</u>	<u>\$ 78,031</u>	<u>\$ 59,204</u>

The outstanding trade receivables from related parties are unsecured. For the six months ended June 30, 2026 and 2025, no impairment losses were recognized for trade receivables from related parties.

f. Contract liabilities

Related Party Categories	June 30, 2026	December 31, 2025	June 30, 2025
Other related parties - key management companies	\$ 1,626	\$ 2,114	\$ 15,889
Investor with significant influence	5,980	-	-
Subsidiary of investor with significant influence	<u>-</u>	<u>-</u>	<u>1,395</u>
	<u>\$ 7,606</u>	<u>\$ 2,114</u>	<u>\$ 17,284</u>

g. Trade payables to related parties

Line Item	Related Party Category/Name	June 30, 2026	December 31, 2025	June 30, 2025
Trade payables to related parties	Asia Neo Tech Industrial (Huangyuan) Co., Ltd.	\$ -	\$ 993	\$ -
	Chyi Ding Technologies Co., Ltd.	3,122	-	-
	Jiaqian Technology (Shanghai) Co., Ltd.	<u>6,969</u>	<u>-</u>	<u>-</u>
		<u>\$ 10,091</u>	<u>\$ 993</u>	<u>\$ -</u>

h. Other transactions with related parties

Line Items	Related Party Categories	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2026	2025	2026	2025
Selling and marketing expenses	Investor with significant influence	\$ 94	\$ 113	\$ 94	\$ 113
	Subsidiary of investor with significant influence	<u>1,430</u>	<u>4,353</u>	<u>3,702</u>	<u>5,845</u>
		<u>\$ 1,524</u>	<u>\$ 4,466</u>	<u>\$ 3,796</u>	<u>\$ 5,958</u>

Line Item	Related Party Category	June 30, 2026	December 31, 2025	June 30, 2025
Other payables	Investor with significant influence	\$ 21	\$ 159	\$ -
	Subsidiary of investor with significant influence	<u>482</u>	<u>1,300</u>	<u>1,895</u>
		<u>\$ 503</u>	<u>\$ 1,459</u>	<u>\$ 1,895</u>

The Group engaged related parties to provide agency and other services. The related expenses are payable within 120 days after the end of each month.

i. Compensation of key management personnel

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	<u>\$ 11,799</u>	<u>\$ 11,077</u>	<u>\$ 28,681</u>	<u>\$ 24,465</u>

The remuneration of directors and key executives was determined by the remuneration committee with regard to the performance of individuals and market trends.

34. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The following assets were provided as collateral for bank borrowings, tariff guarantee for imported raw material or the deposits for hiring foreign workers:

	June 30, 2026	December 31, 2025	June 30, 2025
Pledged deposits (classified as other current assets)	\$ 4,704	\$ 18,088	\$ 16,376
Pledged deposits (classified as financial assets at amortized cost)	70,000	70,000	70,000
Property, plant and equipment	914,961	1,093,929	1,095,875
Investment properties	<u>177,022</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,166,687</u>	<u>\$ 1,182,017</u>	<u>\$ 1,182,251</u>

35. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

In addition to those disclosed in other notes, significant contingencies and commitments of the Group as of June 30, 2026 were as follows:

- a. As of June 30, 2026, the amount of letters of guarantee issued by the Group in connection with purchases and sales was \$1,715 thousand.
- b. The total amount of construction contracts entered into by the Group was \$1,447,144 thousand, including tax. As of June 30, 2026, the unpaid contract amount was \$30,897 thousand, including tax.

36. SIGNIFICANT EVENTS AFTER THE REPORTING PERIOD

To repay bank borrowings and replenish working capital, the Company's Board of Directors resolved on August 12, 2026 to issue the Company's third domestic unsecured convertible bonds with an aggregate principal amount of NT\$500,000 thousand. The bonds will have a par value of NT\$100 thousand each, and a total of 5,000 bonds will be issued.

37. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The following information was aggregated by the foreign currencies other than functional currencies of the group entities and the exchange rates between foreign currencies and respective functional currencies were disclosed. The significant assets and liabilities denominated in foreign currencies were as follows:

June 30, 2026

	Foreign Currency	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items			
USD	\$ 3,286	31.85 (USD:NTD)	\$ 104,653
USD	24,413	6.81 (USD:RMB)	777,542
EUR	56	36.29 (EUR:NTD)	2,040
JPY	488,727	0.20 (JPY:NTD)	95,937
RMB	8,614	4.69 (RMB:NTD)	40,399
THB	25,926	0.20 (THB:RMB)	<u>24,834</u>
			<u>\$ 1,045,405</u>
<u>Financial liabilities</u>			
Monetary items			
USD	149	31.85 (USD:NTD)	\$ 4,738
USD	346	6.81 (USD:RMB)	11,031
EUR	24	36.29 (EUR:NTD)	879
JPY	32,094	0.20 (JPY:NTD)	6,300
RMB	10,850	4.69 (RMB:NTD)	50,886
THB	2,970	0.20 (THB:RMB)	<u>2,845</u>
			<u>\$ 76,679</u>

December 31, 2025

	Foreign Currency	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items			
USD	\$ 4,115	31.43 (USD:NTD)	\$ 129,329
USD	14,534	7.03 (USD:RMB)	456,794
EUR	12	36.90 (EUR:NTD)	432
JPY	2,713	0.20 (JPY:NTD)	545
RMB	9,555	4.50 (RMB:NTD)	42,959
THB	1,477	0.22 (THB:RMB)	<u>1,478</u>
			<u>\$ 631,537</u>

Financial liabilities

Monetary items			
USD	370	31.43 (USD:NTD)	\$ 11,631
USD	144	7.03 (USD:RMB)	4,514
EUR	5	36.90 (EUR:NTD)	185
JPY	59,563	0.20 (JPY:NTD)	11,960
RMB	21,567	4.50 (RMB:NTD)	96,967
THB	6,747	0.22 (THB:RMB)	<u>6,750</u>
			<u>\$ 132,007</u>

June 30, 2025

	Foreign Currency	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items			
USD	\$ 3,783	29.30 (USD:NTD)	\$ 110,840
USD	16,694	7.16 (USD:RMB)	489,149
EUR	102	34.35 (EUR:NTD)	3,519
JPY	18,354	0.20 (JPY:NTD)	3,733
RMB	9,046	4.09 (RMB:NTD)	<u>37,006</u>
			<u>\$ 644,247</u>

Financial liabilities

Monetary items			
USD	408	29.30 (USD:NTD)	\$ 11,956
USD	618	7.16 (USD:RMB)	18,118
EUR	12	34.35 (EUR:NTD)	421
JPY	89,660	0.20 (JPY:NTD)	18,237
RMB	978	4.09 (RMB:NTD)	<u>4,000</u>
			<u>\$ 52,732</u>

The Group is mainly exposed to the RMB and the USD. The above information was aggregated by the functional currencies of the entities in the Group, and the exchange rates between the respective functional currencies and the presentation currency were disclosed.

For the Three Months Ended June 30				
Functional Currency	2026		2025	
	Exchange Rate (Functional Currency: Presentation Currency)	Net Foreign Exchange Gains (Losses)	Exchange Rate (Functional Currency: Presentation Currency)	Net Foreign Exchange Gains (Losses)
NTD	1 (NTD:NTD)	\$ (1,772)	1 (NTD:NTD)	\$ (17,397)
RMB	4.64 (RMB:NTD)	<u>(9,249)</u>	4.26 (RMB:NTD)	<u>(815)</u>
		<u>\$ (11,021)</u>		<u>\$ (18,212)</u>

For the Six Months Ended June 30				
Functional Currency	2026		2025	
	Exchange Rate (Functional Currency: Presentation Currency)	Net Foreign Exchange Gains (Losses)	Exchange Rate (Functional Currency: Presentation Currency)	Net Foreign Exchange Gains (Losses)
NTD	1 (NTD:NTD)	\$ (2,397)	1 (NTD:NTD)	\$ (14,937)
RMB	4.61 (RMB:NTD)	<u>(19,615)</u>	4.39 (RMB:NTD)	<u>(1,250)</u>
		<u>\$ (22,012)</u>		<u>\$ (16,187)</u>

38. SEPARATELY DISCLOSED ITEMS

a. Information about significant transactions:

- 1) Financing provided to others (None)
- 2) Endorsements/guarantees provided (None)
- 3) Significant marketable securities held (excluding investment in subsidiaries, associates and jointly controlled entities) (Table 1)
- 4) Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital (None)
- 5) Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital (None)
- 6) Intercompany relationships and significant intercompany transactions (Table 2)

b. Information on investees (Table 3)

c. Information on investments in mainland China

- 1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area (Table 4)
- 2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses (Table 5):
 - a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period
 - b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period
 - c) The amount of property transactions and the amount of the resultant gains or losses
 - d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes
 - e) The highest balance, the ending balance, the interest rate range, and total current period interest with respect to the financing of funds
 - f) Other transactions that have a material effect on the profit or loss for the year or on the financial position, such as the rendering or receipt of services

39. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance focuses on the types of resource allocation and departmental performance evaluation. Specifically, the segments that the Consolidated Company should report on are as follows:

Symtek Taiwan - Symtek Automation Asia Co., Ltd.

Symtek Overseas - Symtek China, SAL, Symtek Power Asia and Symtek Power Automation Technology (Thailand)

The following was an analysis of the Group's revenue and results from continuing operations by reportable segment.

	Symtek Taiwan	Symtek Overseas	Adjustments and Eliminations	Total
For the six months ended June 30, 2026				
Revenue from external customers	\$ 2,196,748	\$ 1,371,705	\$ -	\$ 3,568,453
Inter-segment revenue	<u>13,098</u>	<u>42,115</u>	<u>(55,213)</u>	<u>-</u>
Segment revenue	<u>\$ 2,209,846</u>	<u>\$ 1,413,820</u>	<u>\$ (55,213)</u>	<u>\$ 3,568,453</u>
Interest income	<u>\$ 3,219</u>	<u>\$ 4,130</u>	<u>\$ -</u>	<u>\$ 7,349</u>
Finance costs	<u>\$ 10,216</u>	<u>\$ 2,217</u>	<u>\$ -</u>	<u>\$ 12,433</u>
Depreciation	<u>\$ 24,717</u>	<u>\$ 19,461</u>	<u>\$ -</u>	<u>\$ 44,178</u>
Amortization costs	<u>\$ 13,331</u>	<u>\$ 3,540</u>	<u>\$ -</u>	<u>\$ 16,871</u>
(Reversal of) write-down of inventories	<u>\$ 4,000</u>	<u>\$ (7,318)</u>	<u>\$ -</u>	<u>\$ (3,318)</u>
(Reversal of) impairment loss on financial assets	<u>\$ (25,300)</u>	<u>\$ 21,649</u>	<u>\$ -</u>	<u>\$ (3,651)</u>
Segment income	<u>\$ 288,623</u>	<u>\$ 106,080</u>	<u>\$ -</u>	<u>\$ 394,703</u>
For the six months ended June 30, 2025				
Revenue from external customers	\$ 1,976,444	\$ 1,209,985	\$ -	\$ 3,186,429
Inter-segment revenue	<u>8,538</u>	<u>15,708</u>	<u>(24,246)</u>	<u>-</u>
Segment revenue	<u>\$ 1,984,982</u>	<u>\$ 1,225,693</u>	<u>\$ (24,246)</u>	<u>\$ 3,186,429</u>
Interest income	<u>\$ 5,350</u>	<u>\$ 10,039</u>	<u>\$ -</u>	<u>\$ 15,389</u>
Finance costs	<u>\$ 913</u>	<u>\$ 1,658</u>	<u>\$ -</u>	<u>\$ 2,571</u>
Depreciation	<u>\$ 9,737</u>	<u>\$ 18,614</u>	<u>\$ -</u>	<u>\$ 28,351</u>
Amortization costs	<u>\$ 11,689</u>	<u>\$ 2,633</u>	<u>\$ -</u>	<u>\$ 14,322</u>
Reversal of inventories	<u>\$ (51,000)</u>	<u>\$ (5,702)</u>	<u>\$ -</u>	<u>\$ (56,702)</u>
(Reversal of) impairment loss on financial assets	<u>\$ (8,190)</u>	<u>\$ 8,772</u>	<u>\$ -</u>	<u>\$ 582</u>
Segment income	<u>\$ 358,489</u>	<u>\$ (38,163)</u>	<u>\$ -</u>	<u>\$ 320,326</u>

Inter-segment revenue was determined with reference to market prices.

Segment profit represents the profit earned by each segment before income tax expense. This measure is reported to the chief operating decision maker for the purposes of resource allocation and assessment of segment performance. As information on the Group's assets and liabilities is not provided to the chief operating decision maker, assets and liabilities are not allocated to the reportable segments.

TABLE 1

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

SIGNIFICANT MARKETABLE SECURITIES HELD
JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Held Company Name	Marketable Securities Type and Name (Note)	Relationship with the Company	Financial Statement Account	Ending Balance				Note
				Shares	Carrying Value	Percentage of Ownership (%)	Fair Value	
Symtek Automation Asia Co., Ltd.	<u>Shares</u>							
	New Smart Technology Co., Ltd.	None	Financial assets at FVTOCI - non-current	26	\$ 858	0.11	\$ 2,320	
	Ever Radiant Inc.	None	"	560	-	6.77	-	
	SynPower Co., Ltd.	Substantial related party	"	2,800	104,852	7.70	655,293	
	Great Talent Tech Co., Ltd.	None	"	88	1,375	6.25	1,375	
	TSS Holdings Limited	None	"	4,132	40,000	12.50	44,180	
	Chyi Ding Technologies Co., Ltd.	Substantial related party	"	674	39,474	1.61	90,889	
	TSS Japan, Ltd.	None	"	595	1,368	17.00	1,368	
	Adirtek Co., Ltd.	None	"	156	2,052	3.04	2,052	
	Santa Phoenix Technology Co., Ltd.	None	"	1,200	120,000	4.53	204,372	
	STARBIT Innovation Co., Ltd.	None	"	400	1,000	3.98	1,000	
	COHO Advanced Materials Tech. Co., Ltd.	None	"	948	14,228	5.67	14,228	
	Research Innovation Capital Corporation	None	"	5,000	25,000	10.27	25,000	
	Blutech Inc.	None	"	1,000	35,000	10.26	35,000	
Symtek Automation China Co., Ltd.	Ultratak Industry (Guangdong) Co., Ltd.	None	"	142	31,424	2.61	31,424	
	Add: Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income				<u>691,870</u>		<u>-</u>	
					<u>\$ 1,108,501</u>	-	<u>\$ 1,108,501</u>	
Symtek Automation Asia Co., Ltd.	<u>Limited partnership</u>							
	Taishin AIoT Semiconductor LP.	None	Financial assets at FVTPL - non-current	-	<u>\$ 9,524</u>	-	<u>\$ 9,524</u>	

Note 1: The marketable securities listed above represent equity securities within the scope of IFRS 9, “Financial Instruments.”

Note 2: Refer to Tables 3 and 4 for information on the investment of subsidiaries.

TABLE 2

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

**INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT TRANSACTIONS
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(Amounts in Thousands of New Taiwan Dollars)**

No. (Note 1)	Company Name	Counterparty	Relationship (Note 2)	Transactions Details			
				Financial Statement Accounts	Amount (Note 4)	Payment Terms	% to Total Sales or Assets (Note 3)
0	Symtek Automation Asia Co., Ltd.	Symtek Automation China Co., Ltd.	1	Trade receivables from related parties	\$ 10,541	General terms	-
		Symtek Automation China Co., Ltd.	1	Trade payables to related parties	11,378	General terms	-
		Symtek Automation China Co., Ltd.	1	Operating cost	14,947	General terms	-
		Symtek Automation China Co., Ltd.	1	Operating revenue	12,833	General terms	-
		Symtek Automation China Co., Ltd.	1	Other receivables from related parties	21,194	General terms	-
		Symtek Automation China Co., Ltd.	1	Other income	20,815	General terms	1
		Symtek Power Asia Co., Ltd.	1	Operating cost	2,115	General terms	-
		Symtek Power Asia Co., Ltd.	1	Trade payables to related parties	2,154	General terms	-
		Symtek Power Automation Technology (Thailand) Co., Ltd.	1	Trade receivables from related parties	61	General terms	-
		Symtek Power Automation Technology (Thailand) Co., Ltd.	1	Trade payables to related parties	499	General terms	-
		Symtek Power Automation Technology (Thailand) Co., Ltd.	1	Operating revenue	265	General terms	-
		Symtek Power Automation Technology (Thailand) Co., Ltd.	1	Operating cost	1,917	General terms	-
1	Symtek Automation China Co., Ltd.	Symtek Power Asia Co., Ltd.	3	Operating cost	1,343	General terms	-
		Symtek Power Asia Co., Ltd.	3	Trade payables to related parties	318	General terms	-
		Symtek Power Asia Co., Ltd.	3	Operating revenue	5	General terms	-
		Symtek Power Automation Technology (Thailand) Co., Ltd.	3	Operating revenue	3,323	General terms	-
		Symtek Power Automation Technology (Thailand) Co., Ltd.	3	Operating cost	18,465	General terms	1
		Symtek Power Automation Technology (Thailand) Co., Ltd.	3	Trade receivables from related parties	392	General terms	-
		Symtek Power Automation Technology (Thailand) Co., Ltd.	3	Trade payables to related parties	2,864	General terms	-

Note 1: The intercompany relationships are coded as below:

- a. “0” parent company.
- b. “1” and above coded based on the type of intercompany relationship.

Note 2: The transactions’ relationships are coded as below:

- a. “1” represents the transactions from parent company to subsidiary.
- b. “2” represents the transactions from subsidiary to parent company.
- c. “3” represents the transactions between subsidiaries.

Note 3: For assets and liabilities, amount is shown as a percentage to consolidated total assets as of June 30, 2026, while revenues, costs and expenses are shown as a percentage to consolidated total operating revenues for the six months ended June 30, 2026.

Note 4: The amount was eliminated upon consolidation.

TABLE 3

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTEEES
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2026			Net Income (Loss) of the Investee	Share of Profits (Loss)	Note
				June 30, 2026	December 31, 2025	Shares (In Thousands)	%	Carrying Amount			
Symtek Automation Asia Co., Ltd.	Symtek Automation Ltd.	British Virgin Islands	Investment	\$ 298,447	\$ 298,447	26,272	100	\$ 1,649,281	\$ 89,701	\$ 89,888 (Notes 1 and 2)	Subsidiary
Symtek Automation Ltd.	Symtek Automation China Co., Ltd.	China	Equipment manufacturing and sales	298,447	298,447	26,272	100	1,649,281	89,701	89,888 (Notes 1 and 2)	Sub-subsubsidiary
Symtek Automation China Co., Ltd.	Symtek Power Asia Co., Ltd.	China	Equipment manufacturing and sales	237,940	237,940	54,000	60	199,500	(18,363)	(11,018) (Note 2)	Sub-subsubsidiary
Symtek Power Asia Co., Ltd.	Symtek Power Automation Technology (Thailand) Co., Ltd.	Thailand	Equipment sales	238,882	238,882	2,670	100	195,655	(21,905)	(21,905) (Note 2)	Sub-subsubsidiary

Note 1: The amount of \$89,701 thousand was recognized as the net income of the investee based on the equity in the investee, after adjusting the realized gain or loss of \$568 thousand and the unrealized gain or loss of \$(381) thousand from the downstream transactions.

Note 2: The amount was eliminated upon consolidation.

TABLE 4

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	Accumulated Outward Remittance for Investment from Taiwan as of December 31, 2025	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of June 30, 2026	Accumulated Repatriation of Investment Income as of June 30, 2026	Note
					Outward	Inward							
Symtek Automation China Co., Ltd.	Equipment manufacturing and sales	\$ 818,750 (RMB 180,000 thousand)	b. (Note 5)	\$ 298,447	\$ -	\$ -	\$ 298,447	\$ 89,701	100	\$ 89,888 (Note 3)	\$ 1,649,281	\$ 340,114	Note 7
Symtek Power Asia Co., Ltd.	Equipment manufacturing and sales	397,156 (RMB 90,000 thousand)	c. (Note 6)	-	-	-	-	(18,363)	60	(11,018) (Note 4)	199,500	-	Note 7

Accumulated Outward Remittance for Investments in Mainland China as of June 30, 2026	Investment Amount Authorized by the Investment Commission, MOEA	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA
\$298,447 (HK\$39,800 thousand and RMB30,000 thousand)	\$844,200 (HK\$48,000 thousand and RMB135,137 thousand)	\$3,806,659

Note 1: The methods of investment are classified into the following three types:

- a. Direct investment in Mainland China.
- b. Reinvestment in Mainland China through companies registered in a third region. (please specify the investment company in a third region).
- c. Other method.

Note 2: In the column of investment profit (loss) recognized for the period:

- a. If the company is in preparation status without investment profit (loss), it shall be remarked.
- b. The bases for recognizing investment profit or loss are classified into the following three types:
 - 1) Financial statements audited and certified by international accounting firms in cooperation with accounting firms of Republic of China.
 - 2) The financial statements had been audited and certified by the parent company’s certified public accountant in Taiwan.
 - 3) Other - based on the financial statements unaudited by the certified public accountants.

Note 3: Recognized basis of investment profit (loss) is at Note 2, b. item 3), which is according to investee’s financial statements reviewed by Taiwanese parent company’s accountant in the correspondent period, and the amount of \$89,701 thousand was recognized as the net income of the investee based on the equity in the investee, after adjusting the realized gain or loss of \$568 thousand and the unrealized gain or loss of \$(381) thousand from the downstream transactions.

Note 4: Recognized basis of investment profit (loss) is at Note 2, b. item 3), which is according to investee’s financial statements reviewed by Taiwanese parent company’s accountant in the correspondent period, and the amount of \$(11,018) thousand was recognized as the net loss of the investee based on the equity in the investee.

Note 5: The investment company in a third region is Symtek Automation Ltd.

Note 6: The company reinvested by sub-subsidiary Symtek Automation China Co., Ltd.

Note 7: The amount was eliminated upon consolidation.

TABLE 5

SYMTEK AUTOMATION ASIA CO., LTD. AND SUBSIDIARIES

**SIGNIFICANT TRANSACTIONS WITH INVESTEE COMPANIES IN MAINLAND CHINA, EITHER DIRECTLY OR INDIRECTLY THROUGH A THIRD PARTY, AND THEIR PRICES, PAYMENT TERMS, AND UNREALIZED GAINS OR LOSSES
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)**

1. Purchase

Investee Company	Transaction Type	Transaction Details			Purchase		Notes/Trade Payable		Note
		Price	Payment Terms	Comparison with Normal Transactions	Amount	%	Ending Balance	%	
Symtek Automation China Co., Ltd.	-	General terms	Within 3 months after purchase	Equivalent	\$ 14,947	1.84	\$ 11,378	1.22	Note
Symtek Power Asia Co., Ltd.	-	General terms	Within 2 months after purchase	Equivalent	2,115	0.26	2,154	0.23	Note

2. Sale

Investee Company	Transaction Type	Transaction Details			Sale		Gross Profit	Unrealized Gross Profit	Notes/Trade Receivable		Note
		Price	Payment Terms	Comparison with Normal Transactions	Amount	%			Ending Balance	%	
Symtek Automation China Co., Ltd.	-	General terms	Within 4 months after sale	Equivalent	\$ 12,833	0.58	\$ 4,170	\$ 381	\$ 10,541	1.48	Note

Note: The amount was eliminated upon consolidation.