# ALTEK CORPORATION AND SUBSIDIARIES

## CONSOLIDATED FINANCIAL STATEMENTS AND

## INDEPENDENT AUDITORS' REVIEW REPORT

## THREE-MONTH PERIODS ENDED MARCH 31, 2026

## AND 2025

**(Stock Code：3059)**

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For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

PWCR26000011

To ALTEK CORPORATION

## *Introduction*

We have reviewed the accompanying consolidated balance sheets of Altek Corporation and subsidiaries as at March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the three-month periods then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" that came into effect as endorsed by Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

## *Scope of review*

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standards on Review Engagement 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

## *Basis for qualified conclusion*

As explained in Note 4(3), the financial statements of certain non-significant consolidated subsidiaries and the information disclosed in Note 13 were based solely on the reports prepared by those subsidiaries which were not reviewed by independent auditors. Those statements reflect total assets of NT$7,140,508 thousand and NT$6,040,731 thousand, constituting 43% and 37% of the consolidated total assets, and total liabilities of NT$1,310,100 thousand and NT$790,057 thousand, constituting 21% and 14% of the consolidated total liabilities as at March 31, 2026 and 2025, respectively, and total comprehensive income of NT$125,575 thousand and NT$40,141 thousand, constituting 36% and 18% of the consolidated total comprehensive income for the three-month periods then ended, respectively.

## ***Qualified Conclusion***

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain non-significant consolidated subsidiaries been reviewed by independent auditors, as described in the *Basis for qualified conclusion* section above, based on our reviews, nothing has come to our attention that causes 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 at March 31, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the three-month periods then ended in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

Chiang, Tsai-Yen    Hsieh, Chih-Cheng

For and on behalf of PricewaterhouseCoopers, Taiwan

May 11, 2026

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The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers, Taiwan cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

ALTEK CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025
(Expressed in thousands of New Taiwan dollars)

| | Assets | Notes | March 31, 2026 AMOUNT | % | December 31, 2025 AMOUNT | % | March 31, 2025 AMOUNT | % |
|---|---|---|---|---|---|---|---|---|
| | **Current assets** | | | | | | | |
| 1100 | Cash and cash equivalents | 6(1) | $ 5,091,925 | 30 | $ 4,745,485 | 28 | $ 4,814,153 | 30 |
| 1110 | Current financial assets at fair value through profit or loss | 6(2) | - | - | - | - | 149,077 | 1 |
| 1136 | Current financial assets at amortised cost | 6(4) | 1,091,254 | 7 | 1,918,524 | 11 | 1,679,170 | 10 |
| 1150 | Notes receivable, net | 6(5) | 21,760 | - | - | - | - | - |
| 1170 | Accounts receivable, net | 6(5) | 1,654,960 | 10 | 1,674,361 | 10 | 1,349,203 | 8 |
| 1200 | Other receivables | | 62,894 | - | 120,775 | 1 | 104,479 | 1 |
| 1220 | Current income tax assets | | 59,498 | - | 57,571 | - | 43,566 | - |
| 130X | Inventories | 6(6) | 1,599,442 | 10 | 1,604,617 | 10 | 1,404,114 | 9 |
| 1410 | Prepayments | | 419,735 | 3 | 331,006 | 2 | 270,765 | 2 |
| 1470 | Other current assets | | 8,029 | - | 8,140 | - | 7,791 | - |
| 11XX | **Current assets** | | 10,009,497 | 60 | 10,460,479 | 62 | 9,822,318 | 61 |
| | **Non-current assets** | | | | | | | |
| 1510 | Non-current financial assets at fair value through profit or loss | 6(2) | 76,772 | 1 | 72,194 | - | 110,801 | 1 |
| 1517 | Non-current financial assets at fair value through other comprehensive income | 6(3) | 40,184 | - | 39,654 | - | 38,139 | - |
| 1535 | Non-current financial assets at amortised cost | 6(4) | 1,986,236 | 12 | 1,749,497 | 11 | 1,745,956 | 11 |
| 1600 | Property, plant and equipment | 6(7) and 8 | 2,911,241 | 17 | 2,723,947 | 16 | 2,710,060 | 17 |
| 1755 | Right-of-use assets | 6(8) | 135,652 | 1 | 134,339 | 1 | 123,857 | 1 |
| 1760 | Investment property | 6(9) and 8 | 1,306,405 | 8 | 1,293,550 | 8 | 1,333,034 | 8 |
| 1780 | Intangible assets | 6(10) | 133,671 | 1 | 140,778 | 1 | 160,129 | 1 |
| 1840 | Deferred income tax assets | | 61,045 | - | 74,811 | 1 | 72,380 | - |
| 1900 | Other non-current assets | | 63,602 | - | 62,216 | - | 52,469 | - |
| 15XX | **Non-current assets** | | 6,714,808 | 40 | 6,290,986 | 38 | 6,346,825 | 39 |
| 1XXX | **Total assets** | | $ 16,724,305 | 100 | $ 16,751,465 | 100 | $ 16,169,143 | 100 |

(Continued)

ALTEK CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025
(Expressed in thousands of New Taiwan dollars)

| | | | March 31, 2026 | | December 31, 2025 | | March 31, 2025 | |
|---|---|---|---|---|---|---|---|---|
| | Liabilities and Equity | Notes | AMOUNT | % | AMOUNT | % | AMOUNT | % |
| | **Current liabilities** | | | | | | | |
| 2100 | Short-term borrowings | 6(11) | $ 2,257,592 | 14 | $ 2,245,338 | 14 | $ 1,914,726 | 12 |
| 2130 | Current contract liabilities | 6(21) | 313,682 | 2 | 199,471 | 1 | 229,803 | 1 |
| 2170 | Accounts payable | | 1,263,610 | 8 | 1,658,584 | 10 | 1,127,348 | 7 |
| 2200 | Other payables | 6(13) | 1,012,916 | 6 | 877,627 | 5 | 783,524 | 5 |
| 2230 | Current income tax liabilities | | 180,637 | 1 | 152,353 | 1 | 153,920 | 1 |
| 2250 | Provisions - current | 6(16) | 70,936 | - | 74,900 | - | 70,859 | - |
| 2280 | Current lease liabilities | | 24,106 | - | 21,649 | - | 11,760 | - |
| 2399 | Other current liabilities, others | | 218,912 | 1 | 246,761 | 2 | 283,085 | 2 |
| 21XX | **Current liabilities** | | 5,342,391 | 32 | 5,476,683 | 33 | 4,575,025 | 28 |
| | **Non-current liabilities** | | | | | | | |
| 2540 | Long-term borrowings | 6(12) and 8 | 180,000 | 1 | 176,400 | 1 | 176,400 | 1 |
| 2550 | Provisions - non-current | 6(16) | 91,221 | 1 | 88,967 | - | 92,318 | 1 |
| 2570 | Deferred income tax liabilities | | 533,299 | 3 | 488,640 | 3 | 493,676 | 3 |
| 2580 | Non-current lease liabilities | | 98,864 | 1 | 100,263 | 1 | 98,111 | 1 |
| 2600 | Other non-current liabilities | | 35,662 | - | 35,175 | - | 36,327 | - |
| 25XX | **Non-current liabilities** | | 939,046 | 6 | 889,445 | 5 | 896,832 | 6 |
| 2XXX | **Total liabilities** | | 6,281,437 | 38 | 6,366,128 | 38 | 5,471,857 | 34 |
| | Equity attributable to owners of the parent | | | | | | | |
| | Share capital | 6(17) | | | | | | |
| 3110 | Common stock | | 3,077,170 | 18 | 3,072,420 | 18 | 3,057,470 | 19 |
| | Capital surplus | 6(18) | | | | | | |
| 3200 | Capital surplus | | 2,601,291 | 16 | 2,586,876 | 16 | 2,543,190 | 16 |
| | Retained earnings | 6(19) | | | | | | |
| 3310 | Legal reserve | | 1,545,167 | 9 | 1,545,167 | 9 | 1,512,604 | 9 |
| 3320 | Special reserve | | 182,626 | 1 | 182,626 | 1 | 624,316 | 4 |
| 3350 | Unappropriated retained earnings | | 2,735,983 | 16 | 2,964,042 | 18 | 2,658,761 | 16 |
| | Other equity interest | 6(20) | | | | | | |
| 3400 | Other equity interest | | ( 137,472) | ( 1) | ( 360,269) | ( 2) | ( 66,284) | - |
| 3500 | Treasury stocks | 6(17) | ( 2,847) | - | ( 2,847) | - | - | - |
| 31XX | **Equity attributable to owners of the parent** | | 10,001,918 | 59 | 9,988,015 | 60 | 10,330,057 | 64 |
| 36XX | Non-controlling interest | | 440,950 | 3 | 397,322 | 2 | 367,229 | 2 |
| 3XXX | **Total equity** | | 10,442,868 | 62 | 10,385,337 | 62 | 10,697,286 | 66 |
| 3X2X | **Total liabilities and equity** | | $ 16,724,305 | 100 | $ 16,751,465 | 100 | $ 16,169,143 | 100 |

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

ALTEK CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

| | Items | Notes | Three months ended March 31 2026 AMOUNT | 2026 % | 2025 AMOUNT | 2025 % |
|---|---|---|---|---|---|---|
| 4000 | Operating revenue | 6(21) | $ 2,020,291 | 100 | $ 1,853,202 | 100 |
| 5000 | Operating costs | 6(6)(26)(27) | ( 1,536,566) | ( 76) | ( 1,358,299) | ( 73) |
| 5900 | Net operating margin | | 483,725 | 24 | 494,903 | 27 |
| | Operating expenses | 6(26)(27) | | | | |
| 6100 | Selling and marketing expenses | | ( 28,694) | ( 1) | ( 36,563) | ( 2) |
| 6200 | General and administrative expenses | | ( 124,569) | ( 6) | ( 126,509) | ( 7) |
| 6300 | Research and development expenses | | ( 230,234) | ( 11) | ( 244,333) | ( 13) |
| 6450 | Expected credit gain | 12(2) | 76 | - | 650 | - |
| 6000 | Total operating expenses | | ( 383,421) | ( 18) | ( 406,755) | ( 22) |
| 6900 | Operating profit | | 100,304 | 6 | 88,148 | 5 |
| | Non-operating income and expenses | | | | | |
| 7100 | Interest income | 6(22) | 46,486 | 2 | 53,128 | 3 |
| 7010 | Other income | 6(23) | 22,088 | 1 | 22,191 | 1 |
| 7020 | Other gains and losses | 6(24) | 8,881 | - | 972 | - |
| 7030 | Gains (losses) arising from derecognition of financial assets measured at amortised cost | | ( 129) | - | - | - |
| 7050 | Finance costs | 6(25) | ( 13,493) | ( 1) | ( 12,606) | ( 1) |
| 7000 | Total non-operating income and expenses | | 63,833 | 2 | 63,685 | 3 |
| 7900 | **Profit before income tax** | | 164,137 | 8 | 151,833 | 8 |
| 7950 | Income tax expense | 6(28) | ( 41,709) | ( 2) | ( 45,108) | ( 2) |
| 8200 | **Profit for the year** | | $ 122,428 | 6 | $ 106,725 | 6 |
| | **Other comprehensive income (loss)** | | | | | |
| | **Components of other comprehensive income (loss) that will not be reclassified to profit or loss** | | | | | |
| 8316 | Unrealised (loss) gain from financial assets measured at fair value through other comprehensive loss | 6(3) | ($ 1,108) | - | $ 757 | - |
| | **Components of other comprehensive income (loss) that may be reclassified to profit or loss** | | | | | |
| 8361 | Currency translation differences of foreign operations | | 283,844 | 14 | 145,184 | 8 |
| 8399 | Income tax relating to components of other comprehensive loss that may be reclassified to profit or loss | 6(28) | ( 56,584) | ( 3) | ( 28,683) | ( 2) |
| 8360 | Components of other comprehensive income that may be reclassified to profit or loss | | 227,260 | 11 | 116,501 | 6 |
| 8300 | **Total other comprehensive income for the year** | | $ 226,152 | 11 | $ 117,258 | 6 |
| 8500 | **Total comprehensive income for the year** | | $ 348,580 | 17 | $ 223,983 | 12 |
| | Profit, attributable to: | | | | | |
| 8610 | Owners of the parent | | $ 79,083 | 4 | $ 78,751 | 4 |
| 8620 | Non-controlling interest | | 43,345 | 2 | 27,974 | 2 |
| | Profit for the year | | $ 122,428 | 6 | $ 106,725 | 6 |
| | Comprehensive income (loss) attributable to: | | | | | |
| 8710 | Owners of the parent | | $ 304,952 | 15 | $ 194,241 | 10 |
| 8720 | Non-controlling interest | | 43,628 | 2 | 29,742 | 2 |
| | Total comprehensive income (loss) for the year | | $ 348,580 | 17 | $ 223,983 | 12 |
| 9750 | Basic earnings per share (in dollars) | 6(29) | $ | 0.26 | $ | 0.26 |
| 9850 | Diluted earnings per share (in dollars) | 6(29) | $ | 0.26 | $ | 0.26 |

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

ALTEK CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

| | | Equity attributable to owners of the parent | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Retained Earnings | | | Other equity interest | | | | | | |
| | Notes | Common stock | Capital surplus | Legal reserve | Special reserve | Unappropriated retained earnings | Currency translation differences of foreign operations | Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income | Unearned compensation | Treasury stocks | Total | Non-controlling interest | Total equity |
| Three-month period ended March 31, 2025 | | | | | | | | | | | | | |
| Balance at January 1, 2025 | | $ 3,058,000 | $ 2,542,903 | $ 1,512,604 | $ 624,316 | $ 2,580,010 | $ 852 | ($ 182,626) | $ - | ($ 38,101) | $10,097,958 | $ 465,182 | $10,563,140 |
| Profit for the period | | - | - | - | - | 78,751 | - | - | - | - | 78,751 | 27,974 | 106,725 |
| Other comprehensive income for the period | 6(20) | - | - | - | - | - | 114,733 | 757 | - | - | 115,490 | 1,768 | 117,258 |
| Total comprehensive income | | - | - | - | - | 78,751 | 114,733 | 757 | - | - | 194,241 | 29,742 | 223,983 |
| Retirement of treasury share | 6(17)(18) | (530) | (435) | - | - | - | - | - | - | 965 | - | - | - |
| Treasury stock transferred to employees | 6(17)(18) | - | (92) | - | - | - | - | - | - | 37,136 | 37,044 | - | 37,044 |
| Share-based payment transactions | 6(15) | - | - | - | - | - | - | - | - | - | - | 1,165 | 1,165 |
| Changes in ownership interests in subsidiaries | 6(18) | - | 814 | - | - | - | - | - | - | - | 814 | (814) | - |
| Non-controlling interest | | - | - | - | - | - | - | - | - | - | - | (128,046) | (128,046) |
| Balance at March 31, 2025 | | $ 3,057,470 | $ 2,543,190 | $ 1,512,604 | $ 624,316 | $ 2,658,761 | $ 115,585 | ($ 181,869) | $ - | $ - | $10,330,057 | $ 367,229 | $10,697,286 |
| Three-month period ended March 31, 2026 | | | | | | | | | | | | | |
| Balance at January 1, 2026 | | $ 3,072,420 | $ 2,586,876 | $ 1,545,167 | $ 182,626 | $ 2,964,042 | ($ 201,216) | ($ 112,442) | ($ 46,611) | ($ 2,847) | $ 9,988,015 | $ 397,322 | $10,385,337 |
| Profit for the period | | - | - | - | - | 79,083 | - | - | - | - | 79,083 | 43,345 | 122,428 |
| Other comprehensive income (loss) for the year | 6(20) | - | - | - | - | - | 226,334 | (465) | - | - | 225,869 | 283 | 226,152 |
| Total comprehensive income (loss) | | - | - | - | - | 79,083 | 226,334 | (465) | - | - | 304,952 | 43,628 | 348,580 |
| Appropriation of 2025 earnings | 6(19) | | | | | | | | | | | | |
| Cash dividends | | - | - | - | - | (307,142) | - | - | - | - | (307,142) | - | (307,142) |
| Share-based payment transactions | 6(15)(20) | - | - | - | - | - | - | - | 16,093 | - | 16,093 | - | 16,093 |
| Restricted stocks to employees | 6(17)(18)(20) | 4,900 | 14,945 | - | - | - | - | - | (19,845) | - | - | - | - |
| Cancellation of unvested restricted shares for employees | 6(17)(18)(20) | (150) | (530) | - | - | - | - | - | 680 | - | - | - | - |
| Balance at March 31, 2026 | | $ 3,077,170 | $ 2,601,291 | $ 1,545,167 | $ 182,626 | $ 2,735,983 | $ 25,118 | ($ 112,907) | ($ 49,683) | ($ 2,847) | $10,001,918 | $ 440,950 | $10,442,868 |

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

ALTEK CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

| | Notes | Three months ended March 31 2026 | 2025 |
|---|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Profit before tax | | $ 164,137 | $ 151,833 |
| Adjustments | | | |
| Adjustments to reconcile profit (loss) | | | |
| Depreciation | 6(7)(8)(9)(26) | 56,689 | 46,446 |
| Amortisation | 6(10)(26) | 8,964 | 8,608 |
| Expected credit gain | 12(2) | ( 76 ) | ( 650 ) |
| Net (gain) loss on financial assets at fair value through profit or loss | 6(2)(24) and 12(3) | ( 4,578 ) | 6,037 |
| Interest expense | 6(25) | 13,493 | 12,606 |
| Loss on derecognition of financial assets measured at amortised cost | | 129 | - |
| Interest income | 6(22) | ( 46,486 ) | ( 53,128 ) |
| Share-based payment compensation cost | 6(15)(27) | 16,093 | 1,165 |
| Gain on disposal of property, plant and equipment | 6(24) | - | ( 14 ) |
| Gain arising from lease modification | 6(24) | - | ( 2,756 ) |
| Changes in operating assets and liabilities | | | |
| Changes in operating assets | | | |
| Notes receivable | | ( 21,405 ) | - |
| Accounts receivable | | 51,565 | 63,519 |
| Other receivables | | 5,935 | ( 1,314 ) |
| Inventories | | 59,660 | 57,236 |
| Prepayments | | ( 85,269 ) | ( 21,020 ) |
| Other current assets | | 347 | ( 6,034 ) |
| Changes in operating liabilities | | | |
| Contract liabilities | | 111,591 | 46,787 |
| Accounts payable | | ( 443,439 ) | ( 110,574 ) |
| Other payables | | ( 169,657 ) | ( 67,808 ) |
| Provisions | | ( 2,392 ) | ( 3,282 ) |
| Other current liabilities | | ( 32,020 ) | 93,202 |
| Other non-current liabilities | | - | ( 232 ) |
| Cash (outflow) inflow generated from operations | | ( 316,719 ) | 220,627 |
| Interest received | | 100,670 | 52,700 |
| Interest paid | | ( 12,344 ) | ( 13,037 ) |
| Income tax paid | | ( 16,654 ) | ( 23,388 ) |
| Net cash flows (used in) from operating activities | | ( 245,047 ) | 236,902 |

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ALTEK CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

| | Notes | Three months ended March 31 2026 | 2025 |
|---|---|---|---|
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Acquisition of financial assets at fair value through profit or loss | | $ - | ($ 98,304 ) |
| Proceeds from disposal of financial assets at fair value through profit or loss | | - | 48,945 |
| Acquisition of financial assets at amortised cost | | ( 568,569 ) | ( 687,992 ) |
| Disposal of financial assets measured at amortised cost | | 93,942 | - |
| Proceeds from repayments of financial assets at amortised cost | | 1,172,878 | 371,200 |
| Proceeds from capital reduction of financial assets at fair value through other comprehensive income | 12(3) | - | 3,694 |
| Acquisition of property, plant and equipment | 6(30) | ( 193,480 ) | ( 46,920 ) |
| Proceeds from disposal of property, plant and equipment | | 6 | 14 |
| Acquisition of intangible assets | 6(30) | ( 1,016 ) | ( 399 ) |
| Increase in deposits paid | | ( 1,058 ) | ( 1,563 ) |
| Net cash flows from (used in) investing activities | | 502,703 | ( 411,325 ) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Proceeds from short-term borrowings | 6(31) | 1,941,439 | 2,031,118 |
| Repayment of short-term borrowings | 6(31) | ( 1,940,971 ) | ( 2,181,000 ) |
| Proceeds from long-term borrowings | 6(31) | 180,000 | - |
| Repayment of long-term borrowings | 6(31) | ( 176,400 ) | ( 723,600 ) |
| Increase in guarantee deposits received | 6(31) | ( 482 ) | - |
| Repayment of principal portion of lease liabilities | 6(31) | ( 6,572 ) | ( 4,417 ) |
| Treasury stock transferred to employees | 6(17) | - | 37,044 |
| Changes in non-controlling interest | 6(30) | - | ( 128,046 ) |
| Net cash flows used in financing activities | | ( 2,986 ) | ( 968,901 ) |
| Effect of exchange rate | | 91,770 | 54,459 |
| Net increase (decrease) in cash and cash equivalents | | 346,440 | ( 1,088,865 ) |
| Cash and cash equivalents at beginning of period | 6(1) | 4,745,485 | 5,903,018 |
| Cash and cash equivalents at end of period | 6(1) | $ 5,091,925 | $ 4,814,153 |

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

ALTEK CORPORATION AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
THREE-MONTH PERIODS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANISATION

Altek Corporation (the "Company") was incorporated as a company limited by shares under the provisions of the Company Act of the Republic of China (R.O.C.). The Company and its subsidiaries (collectively referred herein as the "Group") are primarily engaged in the development, manufacturing and sale of AI image solutions and medical related application products, and related export and import trade.

The Company was listed in the Taiwan Stock Exchange on December 24, 2002, as approved by the Tai-Tz (91) Letter No. 024976 of the former Securities and Futures Commission, Ministry of Finance, R.O.C., dated September 27, 2002.

2. THE DATE OF AUTHORISATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORISATION

These consolidated financial statements were reported to the Board of Directors and issued on May 11, 2026.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS®") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

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

| New Standards, Interpretations and Amendments | Effective date by International Accounting Standards Board |
|---|---|
| Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments' | January 1, 2026 |
| Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity' | January 1, 2026 |
| IFRS 17, 'Insurance contracts' | January 1, 2023 |
| Amendments to IFRS 17, 'Insurance contracts' | January 1, 2023 |
| Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information' | January 1, 2023 |
| Annual Improvements to IFRS Accounting Standards—Volume 11 | January 1, 2026 |

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

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

None.

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

| New Standards, Interpretations and Amendments | Effective date by International Accounting Standards Board |
| --- | --- |
| Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture' | To be determined by International Accounting Standards Board |
| IFRS 18, 'Presentation and disclosure in financial statements' | January 1, 2027(Note) |
| IFRS 19, 'Subsidiaries without public accountability: disclosures' | January 1, 2027 |
| 2027Amendments to IAS 21, 'Translation to a Hyperinflationary Presentation Currency' | January 1, 2027 |

Note：The FSC has announced in a press release on September 25, 2025 that public companies will apply IFRS 18 starting from the fiscal year 2028. Additionally, entities can choose to adopt IFRS 18 earlier based on their requirements after the FSC endorses IFRS 18.

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

IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of comprehensive income, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2025, except for the compliance statement, basis of preparations, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

A. The consolidated financial statements of the Group have been prepared in accordance with the Rules Governing the Preparation of Financial Statements by Securities Issuers and IAS 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

B. The consolidated financial statements should be read together with the 2025 consolidated financial statements.

(2) Basis of preparation

A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets (including derivative instruments) at fair value through profit or loss.

(b) Financial assets at fair value through other comprehensive income.

(c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

Basis for preparation of consolidated financial statements is consistent with the 2025 consolidated financial statements.

## B. Subsidiaries included in the consolidated financial statements:

| Name of Investor | Name of Subsidiaries | Main Business Activities | Ownership (%) March 31, 2026 | December 31, 2025 | March 31, 2025 | Note |
|---|---|---|---|---|---|---|
| Altek Corporation | altek International Investment Co., Ltd. | Investments | 100 | 100 | 100 | - |
| " | Altek Japan Corporation | Buying and selling of electronic components | 100 | 100 | 100 | Note 5 |
| " | Altek International Holding (BVI) Co., Ltd. | Investments | 100 | 100 | 100 | Note 5 |
| " | Altek Investment Corporation | Investments | 100 | 100 | 100 | Note 5 |
| " | Altek Medical Pte. Ltd. | Research and development, sales of medical electronic equipment and investment | 61.73 | 61.73 | 69.87 | Note 2 |
| altek International Investment Co., Ltd. | Altek Lab Inc. | Collection of American digital imaging technology information and design services | 100 | 100 | 100 | Note 5 |
| " | Altek Semiconductor (Cayman) Co., Ltd. | Investments | 100 | 100 | 100 | Note 5 |
| " | Altek Optical Technology (Cayman) Co., Ltd. | Investments | 100 | 100 | 100 | Note 5 |
| " | Altek International Trading Co., Ltd. | Intercompany transactions | 100 | 100 | 100 | Note 5 |
| Altek (Kunshan) Co., Ltd. | Altek Technology Co., Ltd. | Production and sales of electronic related product components | 100 | 100 | 100 | Note 5 |
| Note 1 | Altek (Kunshan) Co., Ltd. | Production services for digital imaging applications | 100 | 100 | 100 | - |
| Note 1 | Jia Jing Business Management (Kunshan) Co., Ltd. | Business management and non-residential real estate leasing | 100 | 100 | 100 | Note 5 |
| Note 1 | Hong Jing Business Management (Kunshan) Co., Ltd. | Business management, housing leasing and property management | 100 | 100 | 100 | Note 5 |
| Note 1 | Toptek Electronics (Kunshan) Co., Ltd. | Production /sales of electronic product components | 100 | 100 | 100 | Note 5 |
| Note 1 | Altek Precision (Kunshan) Co., Ltd. | Production/sales of plastic and mental parts | 100 | 100 | 100 | Note 5 |
| Note 1 | Altek Trading (Shanghai) Co., Ltd. | Wholesale and import/export of electronic products and accessories and package products | 100 | 100 | 100 | Note 5 |
| Altek Optical Technology (Cayman) Co., Ltd. | Altek Optical Technology (Kunshan) Co., Ltd. | Manufacture and sales of photo electron device, optical instrument, camera and equipment | 75 | 75 | 75 | Note 5 |
| Altek Semiconductor (Cayman) Co., Ltd. | Altek Semiconductor Corporation | Research design and sales of ASIC | 100 | 100 | 100 | Note 5 |
| Altek Trading (Shanghai) Co., Ltd | Altek Semiconductor (Shanghai) Co., Ltd. | Research design and sales of imaging technologies, electronic software and hardware | 100 | 100 | 100 | Note 5 |
| Altek Medical Pte. Ltd. | Altek Biotechnology Corporation | Research and development, manufacture and sales of medical electronic equipment | 100 | 100 | 100 | Note 5 |
| " | Altek Medical (HongKong) Limited | Investments | 100 | 100 | 100 | - |
| " | Altek Medical Sdn. Bhd. | Production services for medical electronic equipment | 100 | 100 | 100 | Note 5 |
| Altek Medical (HongKong) Limited | Altek Medical (Shanghai) Limited | Sales of medical electronic equipment | 100 | 100 | 100 | - |
| Altek Medical (Shanghai) Limited | Altek Medical (Kunshan) Limited | Production services for medical electronic equipment | 100 | 100 | 100 | - |
| Altek International Holding (BVI) Co., Ltd. | Altek Pte. Ltd. | Investments | 100 | 100 | - | Note 3 |
| Altek Pte. Ltd. | Altek Sdn. Bhd. | Production services for digital imaging applications | 100 | 100 | - | Note 4 |

Note 1: Invested by Leading Tech. Co., Ltd., Toptek Investment Cayman Co., Ltd., Altek Trading (Cayman) Co., Ltd., which are wholly owned by altek International Investment Co., Ltd.

Note 2: The Group’s ownership decreased due to the issuance of restricted shares to employee by the subsidiary.

Note 3: It was established by Altek International Holding (BVI) Co., Ltd. on May, 2025. The subsidiaries did not meet the definition of significant subsidiaries, the financial statements as of March 31, 2026 were not reviewed by independent auditors.

Note 4: It was established by Altek Pte. Ltd. on May, 2025. The subsidiaries did not meet the definition of significant subsidiaries, the financial statements as of March 31, 2026 were not reviewed by independent auditors.

Note 5: The subsidiaries did not meet the definition of significant subsidiaries, the financial statements as of March 31, 2026 and 2025 were not reviewed by independent auditors.

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

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4) Employee benefits

Pension-Defined benefit plans

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. And, the related information is disclosed accordingly.

(5) Income tax

The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

5. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

There have been no significant changes during the period. Please refer to Note 5 in the consolidated financial statements for the year ended December 31, 2025.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

| | March 31, 2026 | December 31, 2025 | March 31, 2025 |
|---|---|---|---|
| Cash on hand | $ 1,166 | $ 1,330 | $ 1,468 |
| Checking and demand accounts | 1,533,757 | 1,672,169 | 1,256,307 |
| Time deposits | 3,557,002 | 3,071,986 | 3,556,378 |
| Total | $ 5,091,925 | $ 4,745,485 | $ 4,814,153 |

A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. The Group has no cash and cash equivalents pledged to others.

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

| Asset Items | March 31, 2026 | December 31, 2025 | March 31, 2025 |
|---|---|---|---|
| Current items: | | | |
| Financial assets mandatorily measured at fair value through profit or loss | | | |
| Beneficiary certificate | $ - | $ - | $ 149,752 |
| Valuation adjustment | - | - | ( 675) |
| Total | $ - | $ - | $ 149,077 |
| Non-current items: | | | |
| Financial assets mandatorily measured at fair value through profit or loss | | | |
| Unlisted stocks | $ 10,312 | $ 10,312 | $ 10,312 |
| Hybrid instruments | - | - | 33,205 |
| Valuation adjustment | 66,460 | 61,882 | 67,284 |
| Total | $ 76,772 | $ 72,194 | $ 110,801 |

A. Amounts recognised in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Equity instruments | $ 4,578 | ($ 6,714) |
| Beneficiary certificates | - | 677 |
| Total | $ 4,578 | ($ 6,037) |

B. The Group has no financial assets measured at fair value through profit and loss as at March 31, 2026, December 31, 2025 and March 31, 2025 pledged to others.

(3) Financial assets at fair value through other comprehensive income

| Items | March 31, 2026 | December 31, 2025 | March 31, 2025 |
|---|---|---|---|
| Non-current items: | | | |
| Equity instruments | | | |
| Listed stocks | $ 41,444 | $ 40,712 | $ - |
| Unlisted stocks | 127,481 | 126,575 | 220,008 |
| Valuation adjustment | ( 128,741) | ( 127,633) | ( 181,869) |
| Total | $ 40,184 | $ 39,654 | $ 38,139 |

A. The Group has elected to classify equity instruments that are considered to be strategic investments as financial assets at fair value through other comprehensive income.

B. Amounts recognised in other comprehensive income in relation to the financial assets at fair value through other comprehensive (loss) income amounted to ($1,108) and $757 for the three-month periods ended March 31, 2026 and 2025, respectively.

C. The Group has no financial assets at fair value through other comprehensive income as at March 31, 2026, December 31, 2025 and March 31, 2025 pledged to others.

D. On July 11, 2025 the Group reclassified the hybrid instruments from financial assets at fair value through profit or loss to financial assets at fair value through other comprehensive income since the hybrid instruments started to be listed in the National Association of Securities Dealers Automated Quotations.

(4) Financial assets at amortised cost

| Items | March 31, 2026 | December 31, 2025 | March 31, 2025 |
|---|---|---|---|
| Current items: | | | |
| Corporate bonds | $ - | $ 94,110 | $ - |
| Time deposit with maturity from three months to one year | 1,091,254 | 1,824,414 | 1,679,170 |
| | $ 1,091,254 | $ 1,918,524 | $ 1,679,170 |
| Non-current items: | | | |
| Corporate bonds | $ 245,317 | $ 334,235 | $ 450,729 |
| Time deposit with maturity over one year | 1,740,919 | 1,415,262 | 1,295,227 |
| Total | $ 1,986,236 | $ 1,749,497 | $ 1,745,956 |

A. Amounts recognised in profit or loss in relation to financial assets at amortised cost are listed below:

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Interest income | $ 19,928 | $ 17,009 |

B. The Group has no financial assets at amortised cost pledged to others.

C. Information relating to credit risk of financial assets at amortised cost is provided in Note 12(2). The counterparties of the Group's investments in time deposits and ordinary corporate bonds are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

(5) Notes and accounts receivable

| | March 31, 2026 | December 31, 2025 | March 31, 2025 |
|---|---|---|---|
| Notes receivable | $ 21,760 | $ - | $ - |
| Accounts receivable | $ 1,655,348 | $ 1,674,816 | $ 1,349,645 |
| Less: Loss allowance | ( 388) | ( 455) | ( 442) |
| | $ 1,654,960 | $ 1,674,361 | $ 1,349,203 |

A. The ageing analysis of notes and accounts receivable based on past due date is as follows:

| | March 31, 2026 | December 31, 2025 | March 31, 2025 |
|---|---|---|---|
| Not past due | $ 1,624,781 | $ 1,581,218 | $ 1,270,732 |
| Up to 30 days | 44,124 | 83,434 | 59,789 |
| 31 to 90 days | 8,203 | 9,871 | 18,901 |
| 91 to 180 days | - | 293 | 106 |
| 181 to 360 days | - | - | 117 |
| | $ 1,677,108 | $ 1,674,816 | $ 1,349,645 |

The above ageing analysis was based on past due date.

B. As of March 31, 2026, December 31, 2025 and March 31, 2025, the balance of receivables (including notes receivable) are from contracts with customers. And as of January 1, 2025, the balance of receivable from contracts with customers amounted to $1,400,301.

C. The Group’s notes receivable and accounts receivable do not hold any collateral provided by customers.

D. As at March 31, 2026, December 31, 2025 and March 31, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group’s notes receivable were $21,760, $0 and $0, respectively. the maximum exposure to credit risk in respect of the amount that best represents the Group’s accounts receivable were $1,654,960, $1,674,361 and $1,349,203, respectively.

E. Information relating to credit risk of notes and accounts receivable are provided in Note 12(2).

(6) Inventories

| | March 31, 2026 | | |
|---|---|---|---|
| | Cost | Allowance for valuation loss | Book value |
| Raw materials | $ 915,188 | ($ 37,620) | $ 877,568 |
| Work in progress | 328,455 | ( 27,176) | 301,279 |
| Finished goods | 471,229 | ( 50,634) | 420,595 |
| Total | $ 1,714,872 | ($ 115,430) | $ 1,599,442 |

| | December 31, 2025 | | |
|---|---|---|---|
| | Cost | Allowance for valuation loss | Book value |
| Raw materials | $ 816,997 | ($ 28,717) | $ 788,280 |
| Work in progress | 255,830 | ( 28,294) | 227,536 |
| Finished goods | 632,736 | ( 43,935) | 588,801 |
| Total | $ 1,705,563 | ($ 100,946) | $ 1,604,617 |

| | March 31, 2025 | | |
|---|---|---|---|
| | Cost | Allowance for valuation loss | Book value |
| Raw materials | $ 820,830 | ($ 31,019) | $ 789,811 |
| Work in progress | 361,871 | ( 29,447) | 332,424 |
| Finished goods | 306,378 | ( 24,499) | 281,879 |
| Total | $ 1,489,079 | ($ 84,965) | $ 1,404,114 |

The cost of inventories recognised as expense for the period:

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Cost of goods sold and others | $ 1,524,328 | $ 1,364,937 |
| Loss (gain on reversal) on decline in market value | 12,238 | ( 6,638) |
| Total | $ 1,536,566 | $ 1,358,299 |

For the three-month period ended March 31, 2025, the Group reversed a previous inventory write-down and accounted for as reduction of cost of goods sold because inventory that has been appropriated as loss on decline in market value was partially sold.

(7) Property, plant and equipment

| | 2026 | | | | | | |
|---|---|---|---|---|---|---|---|
| | Land | Buildings and structures | Machinery | Test equipment | Others | Construction in progress and equipment to be inspected | Total |
| At January 1 | | | | | | | |
| Cost | $ 476,283 | $ 2,807,299 | $ 1,282,936 | $ 151,024 | $ 399,610 | $ 14,142 | $ 5,131,294 |
| Accumulated depreciation | - | ( 1,113,806) | ( 893,622) | ( 137,687) | ( 262,232) | - | ( 2,407,347) |
| | $ 476,283 | $ 1,693,493 | $ 389,314 | $ 13,337 | $ 137,378 | $ 14,142 | $ 2,723,947 |
| At January 1 | $ 476,283 | $ 1,693,493 | $ 389,314 | $ 13,337 | $ 137,378 | $ 14,142 | $ 2,723,947 |
| Additions | 134,761 | 32,788 | 850 | - | 1,310 | 14,881 | 184,590 |
| Disposals | - | - | - | - | ( 6) | - | ( 6) |
| Reclassifications | - | - | - | - | 285 | ( 285) | - |
| Depreciation charge | - | ( 17,819) | ( 16,318) | ( 1,625) | ( 8,287) | - | ( 44,049) |
| Net exchange differences | - | 30,400 | 12,645 | 108 | 3,492 | 114 | 46,759 |
| At March 31 | $ 611,044 | $ 1,738,862 | $ 386,491 | $ 11,820 | $ 134,172 | $ 28,852 | $ 2,911,241 |
| At March 31 | | | | | | | |
| Cost | $ 611,044 | $ 2,890,388 | $ 1,326,262 | $ 153,289 | $ 410,152 | $ 28,852 | $ 5,419,987 |
| Accumulated depreciation | - | ( 1,151,526) | ( 939,771) | ( 141,469) | ( 275,980) | - | ( 2,508,746) |
| | $ 611,044 | $ 1,738,862 | $ 386,491 | $ 11,820 | $ 134,172 | $ 28,852 | $ 2,911,241 |

| | 2025 | | | | | | |
|---|---|---|---|---|---|---|---|
| | Land | Buildings and structures | Machinery | Test equipment | Others | Construction in progress and equipment to be inspected | Total |
| At January 1 | | | | | | | |
| Cost | $ 476,283 | $ 2,835,379 | $ 1,204,286 | $ 154,127 | $ 338,582 | $ 33,035 | $ 5,041,692 |
| Accumulated depreciation | - | ( 1,055,515) | ( 919,796) | ( 137,976) | ( 253,258) | - | ( 2,366,545) |
| | $ 476,283 | $ 1,779,864 | $ 284,490 | $ 16,151 | $ 85,324 | $ 33,035 | $ 2,675,147 |
| At January 1 | $ 476,283 | $ 1,779,864 | $ 284,490 | $ 16,151 | $ 85,324 | $ 33,035 | $ 2,675,147 |
| Additions | - | - | 930 | 217 | 9,418 | 26,686 | 37,251 |
| Reclassifications | - | - | 632 | 294 | 12,740 | ( 1,272) | 12,394 |
| Depreciation charge | - | ( 17,687) | ( 9,927) | ( 1,848) | ( 6,368) | - | ( 35,830) |
| Net exchange differences | - | 14,780 | 4,026 | 45 | 1,660 | 587 | 21,098 |
| At March 31 | $ 476,283 | $ 1,776,957 | $ 280,151 | $ 14,859 | $ 102,774 | $ 59,036 | $ 2,710,060 |
| At March 31 | | | | | | | |
| Cost | $ 476,283 | $ 2,858,331 | $ 1,222,214 | $ 155,516 | $ 364,572 | $ 59,036 | $ 5,135,952 |
| Accumulated depreciation | - | ( 1,081,374) | ( 942,063) | ( 140,657) | ( 261,798) | - | ( 2,425,892) |
| | $ 476,283 | $ 1,776,957 | $ 280,151 | $ 14,859 | $ 102,774 | $ 59,036 | $ 2,710,060 |

A. For the three-month periods ended March 31, 2026 and 2025, there were no capitalisation of borrowing costs attributable to the property, plant and equipment.

B. Information about the property, plant and equipment that were pledged to others as collaterals is provided in Note 8.

(8) Leasing arrangements－lessee

A. The Group leases various assets including land, buildings and business vehicles. The duration of the building lease contracts is usually between 2 and 6 years and the duration of the land lease contracts is usually between 20 and 49 years. Lease agreements are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months or less comprise of buildings and equipment. Low-value assets comprise of copy machines, etc.

C. The carrying amount and depreciation charge are as follows:

| | Carrying amount | | |
|---|---|---|---|
| | March 31, 2026 | December 31, 2025 | March 31, 2025 |
| Land | $ 92,108 | $ 92,474 | $ 95,876 |
| Buildings | 38,874 | 36,502 | 27,981 |
| Transportation equipment (Business vehicles) | 4,670 | 5,363 | - |
| | $ 135,652 | $ 134,339 | $ 123,857 |

| | Depreciation charge | |
|---|---|---|
| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
| Land | $ 938 | $ 939 |
| Buildings | 4,492 | 3,124 |
| Transportation equipment (Business vehicles) | 693 | - |
| | $ 6,123 | $ 4,063 |

D. For the three-month periods ended March 31, 2026 and 2025, the additions to right-of-use assets were $5,918 and $0, respectively.

E. The information on profit and loss accounts relating to lease agreements is as follows:

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Items affecting profit or loss | | |
| Interest expense on lease liabilities | $ 677 | $ 587 |
| Expense on short-term lease agreements | 2,323 | 3,368 |
| Expense on leases of low-value assets | 66 | 58 |

F. For the three-month periods ended March 31, 2026 and 2025, the Group’s total cash outflow for leases were $8,961 and $7,843, respectively.

G. Extension and termination options

In determining the lease term, the Group takes into consideration all facts and circumstances that create an economic incentive to exercise an extension option. The assessment of lease period is reviewed if a significant event occurs which affects the assessment.

(9) Investment property

| | 2026 | | |
|---|---|---|---|
| | Land | Buildings and structures | Total |
| At January 1 | | | |
| Cost | $ 587,623 | $ 1,074,258 | $ 1,661,881 |
| Accumulated depreciation | ( 5,503) | ( 362,828) | ( 368,331) |
| | $ 582,120 | $ 711,430 | $ 1,293,550 |
| At January 1 | $ 582,120 | $ 711,430 | $ 1,293,550 |
| Depreciation charge | ( 78) | ( 6,439) | ( 6,517) |
| Net exchange differences | 291 | 19,081 | 19,372 |
| At March 31 | $ 582,333 | $ 724,072 | $ 1,306,405 |
| At March 31 | | | |
| Cost | $ 588,103 | $ 1,102,498 | $ 1,690,601 |
| Accumulated depreciation | ( 5,770) | ( 378,426) | ( 384,196) |
| | $ 582,333 | $ 724,072 | $ 1,306,405 |

| | 2025 | | |
|---|---|---|---|
| | Land | Buildings and structures | Total |
| At January 1 | | | |
| Cost | $ 587,904 | $ 1,090,796 | $ 1,678,700 |
| Accumulated depreciation | ( 5,301) | ( 342,339) | ( 347,640) |
| | $ 582,603 | $ 748,457 | $ 1,331,060 |
| At January 1 | $ 582,603 | $ 748,457 | $ 1,331,060 |
| Depreciation charge | ( 78) | ( 6,475) | ( 6,553) |
| Net exchange differences | 128 | 8,399 | 8,527 |
| At March 31 | $ 582,653 | $ 750,381 | $ 1,333,034 |
| At March 31 | | | |
| Cost | $ 588,109 | $ 1,102,842 | $ 1,690,951 |
| Accumulated depreciation | ( 5,456) | ( 352,461) | ( 357,917) |
| | $ 582,653 | $ 750,381 | $ 1,333,034 |

A. Rental income from investment property and direct operating expenses arising from investment property are shown below:

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Rental income from investment property | $ 28,756 | $ 28,994 |
| Direct operating expenses arising from the investment property that generated rental income during the period | $ 9,473 | $ 9,520 |

B. The fair value of the investment property held by the Group as at March 31, 2026, December 31, 2025 and March 31, 2025, amounted to $1,821,381, $1,790,276 and $1,827,164, respectively, which were valued by independent appraisers. Valuations were made using the comparative method and direct capitalization approach under income approach, which is categorised within Level 3 in the fair value hierarchy.

C. There was no capitalization of borrowing costs attributable to investment property.

D. Information about the investment property that was pledged to others as collateral is provided in Note 8.

(10) Intangible assets

| | 2026 | 2025 |
|---|---|---|
| At January 1 | | |
| Cost | $ 243,425 | $ 266,379 |
| Accumulated amortisation | ( 102,647) | ( 99,883) |
| | $ 140,778 | $ 166,496 |
| At January 1 | $ 140,778 | $ 166,496 |
| Additions | 386 | 1,200 |
| Amortisation charge | ( 8,964) | ( 8,608) |
| Net exchange differences | 1,471 | 1,041 |
| At March 31 | $ 133,671 | $ 160,129 |
| At March 31 | | |
| Cost | $ 242,404 | $ 237,134 |
| Accumulated amortisation | ( 108,733) | ( 77,005) |
| | $ 133,671 | $ 160,129 |

A. Details of amortization on intangible assets are as follows:

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Operating costs | $ 212 | $ 203 |
| Operating expenses | 8,752 | 8,405 |
| | $ 8,964 | $ 8,608 |

B. The Group has no intangible assets pledged to others.

(11) Short-term borrowings

| Type of borrowings | March 31, 2026 | Interest rate range | Collateral |
|---|---|---|---|
| Bank borrowings | | | |
| Unsecured borrowings | $ 2,257,592 | 1.82%~4.80% | None |

| Type of borrowings | December 31, 2025 | Interest rate range | Collateral |
|---|---|---|---|
| Bank borrowings | | | |
| Unsecured borrowings | $ 2,245,338 | 1.82%~4.60% | None |

| Type of borrowings | March 31, 2025 | Interest rate range | Collateral |
|---|---|---|---|
| Bank borrowings | | | |
| Unsecured borrowings | $ 1,914,726 | 1.88%~2.90% | None |

(12) Long-term borrowings

| Type of borrowings | Borrowing period | Interest rate range | Collateral | March 31, 2026 |
|---|---|---|---|---|
| Bank Unsecured borrowings | February 6, 2026 to February 6, 2029 | 2.0%~2.1% | None | $ 180,000 |
| Less: Current portion | | | | - |
| | | | | $ 180,000 |

| Type of borrowings | Borrowing period | Interest rate range | Collateral | December 31, 2025 |
|---|---|---|---|---|
| Bank secured borrowings | July 11, 2025 to July 11, 2027 | 2.0%~2.1% | Note | $ 176,400 |
| Less: Current portion | | | | - |
| | | | | $ 176,400 |

| Type of borrowings | Borrowing period | Interest rate range | Collateral | March 31, 2025 |
|---|---|---|---|---|
| Bank secured borrowings | July 11, 2024 to July 11, 2026 | 2.0%~2.1% | Note | $ 176,400 |
| Less: Current portion | | | | - |
| | | | | $ 176,400 |

Note: For details of the collateral of long-term borrowings, please refer to Note 8.

The Group's medium- and long-term loan contract expired on July 11, 2026. Due to financial planning considerations, the Group has repaid part of borrowings in advance on January 3, 2025 and renewed the loan in advance on July 11, 2025.

The Group's medium- and long-term loan contract expired on July 11, 2027. Due to financial planning considerations, the Group has renewed the loan in advance on February 6, 2026.

(13) Other payables

| | March 31, 2026 | December 31, 2025 | March 31, 2025 |
|---|---|---|---|
| Accrued salaries and bonus | $ 301,456 | $ 363,184 | $ 250,550 |
| Cash dividends payable | 307,142 | - | - |
| Employees' and directors' compensation payable | 197,990 | 263,663 | 258,713 |
| Royalty payable | 1,202 | 1,195 | 1,195 |
| Taxes payable | 23,683 | 21,030 | 25,314 |
| Insurance premiums and pensions payable | 26,774 | 15,189 | 15,185 |
| Service fee payable | 26,779 | 27,904 | 32,578 |
| Interest payable | 3,787 | 3,266 | 2,697 |
| Payable on equipment | 11,797 | 20,687 | 3,976 |
| Payable on intangible assets | 1,296 | 1,926 | 41,474 |
| Others | 111,010 | 159,583 | 151,842 |
| | $ 1,012,916 | $ 877,627 | $ 783,524 |

(14) Pensions

A. (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Act, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Labor Standards Act. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. The labor pension reserve accrued by the Company has reached a sufficient amount to cover the labor pension obligations. With the approval of the competent authority, the Company is permitted to suspend the labor pension contributions from January 1, 2026 through December 31, 2026.

(b) For the aforementioned pension plan, the Group recognised pension costs of $0 for the three-month periods ended March 31, 2026 and 2025, respectively.

(c) There are no expected contributions to the defined benefit pension plans of the Company for the year ending December 31, 2026.

B. (a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act, covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The pension costs under defined contribution pension plans of the Group for the three-month periods ended March 31, 2026 and 2025, were $7,479 and $7,308, respectively, under the above pension scheme.

(b) The foreign subsidiaries provided defined contribution plans for their employees. Pursuant to local regulations, such employees and the subsidiaries each make contributions based on a certain percentage based of the salaries and wages to the pension funds. The subsidiaries had recognised pension costs of $8,284 and $7,918 for the three-month periods ended March 31, 2026 and 2025, respectively.

(15) Share-based payments

A. For the three-month periods ended March 31, 2026 and 2025, the Company's share-based payment arrangements were as follows:

| Type of arrangement | Grant date | Quantity granted (share in thousands) | Contract period | Vesting conditions |
|---|---|---|---|---|
| Plan for restricted shares to employee (2024-1) | August 05, 2025 | 1,495 | 2 years | Note |
| Plan for restricted shares to employee (2024-2) | January 14, 2026 | 490 | 2 years | Note |

Note: The restricted shares were issued at no consideration to the Company and its domestic and foreign controlled or affiliated company's existing employees whose service years have reached 1 year and 2 years and who achieved the performance condition as required by the Company. The vested ratio is 50% and 50%, respectively. If employees who are entitled to receive restricted shares do not meet the vesting conditions, the Company will retrieve at no consideration and retire those shares. The shares and dividends distributed to employees during the vesting period shall be given by the Company at no consideration. Employees are not required to return the shares and dividends if they resign during the vesting period.

B. Restricted stocks to employees:

(a) Details on the quantity of restricted stock for employees(share in thousands):

| | 2026 | 2025 |
|---|---|---|
| Restricted stocks not vested at January 1 | 1,495 | - |
| Options granted | 490 | - |
| Forfeited and cancelled | ( 15) | - |
| Restricted stocks not vested at March 31 | 1,970 | - |

(b) For the three-month periods ended March 31, 2026, the company retired 15,000 restricted shares to employees that did not meet the vesting conditions. And the amendment registration has been completed.

C. The information of fair value of the share-based payment transaction given by the Company is as follows:

| Type of arrangement | Grant date | Share price (in NT dollar) | Exercise price (in NT dollar) | Expected price volatility | Expected option life | Expected dividends | Risk-free interest rate | Weighted average fair value per unit (in NT dollar) |
|---|---|---|---|---|---|---|---|---|
| Plan for restricted shares to employee (2024-1) | August 05, 2025 | $ 45.35 | $ - | N/A | 2 years | N/A | N/A | $ 45.35 |
| Plan for restricted shares to employee (2024-2) | January 14, 2026 | 40.50 | - | N/A | 2 years | N/A | N/A | 40.50 |

D. For the three-month periods ended March 31, 2026 and 2025, the subsidiary, Altek Medical Pte. Ltd.'s share-based payment arrangements were as follows:

| Type of arrangement | Grant date | Quantity granted (share in thousands) | Contract period | Vesting conditions |
|---|---|---|---|---|
| Plan for restricted shares to employees | October 2, 2023 | 2,000 | 3 years | Note |
| Plan for restricted shares to employees | May 3, 2024 | 6,500 | 3 years | Note |
| Plan for restricted shares to employees | May 8, 2025 | 6,500 | 3 years | Note |

Note: Employees have to pay to acquire those shares. The vesting condition is 1 to 3 years' service or become vested under certain conditions.

The share-based payment transaction used the Black-Scholes option valuation model to estimate the fair value of the option.

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

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Equity-settled | $ 16,093 | $ 1,165 |

(16) Provisions

| | Warranty |
|---|---|
| At January 1, 2026 | $ 163,867 |
| Additional provisions | 5,020 |
| Reversed during the period | ( 7,412) |
| Exchange differences | 682 |
| At March 31, 2026 | $ 162,157 |

| | March 31, 2026 | December 31, 2025 | March 31, 2025 |
|---|---|---|---|
| Current | $ 70,936 | $ 74,900 | $ 70,859 |
| Non-current | $ 91,221 | $ 88,967 | $ 92,318 |

The Group provides warranties on AI image-related application products sold. Provision for warranties is estimated based on historical warranty data of digital image technology application products.

(17) Share capital

As of March 31, 2026, the Company's authorised capital was $5,000,000, consisting of 500,000 thousand shares of ordinary stock, and the paid-in capital was $3,077,170 with a par value of $10 (in NT dollars) per share.

A. Movements in the number of the Company's ordinary shares outstanding are as follows (share in thousands):

| | 2026 | 2025 |
|---|---|---|
| At January 1 | 307,142 | 303,710 |
| Treasury stock transferred to employees | - | 2,037 |
| Employee restricted shares | 490 | - |
| Retired restricted shares to employees that did not meet the vesting conditions | ( 15) | - |
| At March 31 | 307,617 | 305,747 |

B. Treasury shares

(a) Reason for share reacquisition and the number of the Company's treasury shares are as follows :

| | | March 31, 2026 | |
|---|---|---|---|
| Name of company holding the shares | Reason for reacquisition | Number of shares (share in thousands) | Carrying amount |
| The Company | To be reissued to employees | 100 | $ 2,847 |

| Name of company holding the shares | Reason for reacquisition | December 31, 2025 Number of shares (share in thousands) | Carrying amount |
|---|---|---|---|
| The Company | To be reissued to employees | 100 | $ 2,847 |

March 31, 2025：None.

(b) Pursuant to the R.O.C. Securities and Exchange Act, the number of shares bought back as treasury share should not exceed 10% of the number of the Company's issued and outstanding shares and the amount bought back should not exceed the sum of retained earnings, paid-in capital in excess of par value and realised capital surplus.

(c) Pursuant to the R.O.C. Securities and Exchange Act, treasury shares should not be pledged as collateral and is not entitled to dividends before it is reissued.

(d) Pursuant to the R.O.C. Securities and Exchange Act, treasury shares should be reissued to the employees within five years from the reacquisition date and shares not reissued within the five-year period are to be retired.

(e) On November 8, 2024, the Company's Board of Directors resolved to transfer treasury shares of 2,090 thousand shares to employees at the current transfer price of NT$18.24 (in dollars) per share in accordance with the regulations on repurchasing shares and transferring to employees (the actual number of treasury shares transferred to employees was 2,037 thousand shares).

(f) The first repurchase of treasury shares in 2020 would reach 5 years on March 18, 2025 and the number of treasury shares which were not transferred to employees was 53 thousand shares. On March 14, 2025, the Company's Board of Directors resolved to set an effective date of capital reduction on March 19, 2025 and retire 53 thousand shares. The registration was completed.

(g) On April 8, 2025, the Company's Board of Directors resolved to transfer treasury shares of 100 thousand shares to employees, with an average repurchase price of 28.47 per share, which has not been transferred to employees.

(18) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new shares or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

| | 2026 | | | | |
|---|---|---|---|---|---|
| | Share premium | Changes in ownership interests in subsidiaries | Treasury shares transaction | Restricted stocks to employees | Total |
| At January 1 | $ 2,380,545 | $ 37 | $ 153,446 | $ 52,848 | $ 2,586,876 |
| Restricted stocks to employees | - | - | - | 14,945 | 14,945 |
| Retired restricted shares to employees that did not meet the vesting conditions | - | - | - | ( 530) | ( 530) |
| At March 31 | $ 2,380,545 | $ 37 | $ 153,446 | $ 67,263 | $ 2,601,291 |

| | 2025 | | | | |
|---|---|---|---|---|---|
| | Share premium | Employee stock options | Changes in ownership interests in subsidiaries | Treasury shares transaction | Total |
| At January 1 | $ 2,380,957 | $ 32,625 | $ 8,385 | $ 120,936 | $ 2,542,903 |
| Changes in ownership interests in subsidiaries | - | - | 814 | - | 814 |
| Treasury stock transfer to employees | - | ( 31,798) | - | 31,706 | ( 92) |
| Retirement of treasury share | ( 412) | ( 827) | - | 804 | ( 435) |
| At March 31 | $ 2,380,545 | $ - | $ 9,199 | $ 153,446 | $ 2,543,190 |

(19) Retained earnings

A. According to the Company's Articles of Incorporation, the annual earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% of the remaining amount shall be set aside as legal reserve. Special reserve shall be set aside in accordance with the relevant regulations. The remaining amount plus the unappropriated earnings of prior years are distributed in cash, based on the resolution by the Board of Directors. In the case of new shares, the distribution shall be proposed by the Board of Directors and resolved at the shareholders' meeting.

Dividends and bonus, in the form of cash, could be resolved by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors and reported at the shareholders' meeting.

B. The amount of dividends appropriated is based on the Company's current year's net income and prior years' retained earnings, taking into account the Company's financial structure and future operating plans. The distribution ratio of cash dividends to stock dividends is based on the Company's funding status, diluted earnings per share and other factors. According to the dividend policy, cash dividends shall account for at least 20% of the total dividends distributed.

C. Except for covering accumulated deficit or issuing new shares or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of shares or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.

D. (a) In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

(b) The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Order No. Financial-Supervisory-Securities-Corporate-1090150022, dated March 31, 2021, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently. Such amounts are reversed upon disposal or reclassified if the assets are investment property of land, and reversed over the use period if the assets are investment property other than land.

E. The appropriation of 2025 earnings had been proposed at the Board of Directors' meeting on March 11, 2026, and the appropriation of 2024 earnings had been resolved at the shareholders' meeting on June 19, 2025. Details are summarised below:

| | 2025 | | 2024 | |
|---|---|---|---|---|
| | Amount | Dividends per share (in NT dollars) | Amount | Dividends per share (in NT dollars) |
| Legal reserve | $ 28,055 | | $ 32,563 | |
| Special reserve | 131,032 | | ( 441,690) | |
| Cash dividends | 307,142 | $ 1.0 | 305,647 | $ 1.0 |

The proposed appropriation of earnings for the year 2025, except for the cash dividends which were approved by the Board of Directors on March 11, 2026, is still subject to approval by the shareholders at the shareholders' meeting. The appropriation of 2024 earnings were the same as that approved by the Board of Directors on May 8, 2025.

(20) Other equity items

| | 2026 | | | |
|---|---|---|---|---|
| | Foreign currency translation | Unrealised gains (losses) on valuation | Unearned compensation | Total |
| At January 1 | ($ 201,216) | ($ 112,442) | ($ 46,611) | ($ 360,269) |
| Valuation adjustment | - | ( 465) | - | ( 465) |
| Currency translation differences-Group | 226,334 | - | - | 226,334 |
| Restricted stocks to employees | - | - | ( 19,845) | ( 19,845) |
| Retirement of restricted shares to employees | - | - | 680 | 680 |
| Share-based payment transactions-Restricted Stocks to employees | - | - | 16,093 | 16,093 |
| At March 31 | $ 25,118 | ($ 112,907) | ($ 49,683) | ($ 137,472) |

| | 2025 | | |
|---|---|---|---|
| | Foreign currency translation | Unrealised gains (losses) on valuation | Total |
| At January 1 | $ 852 | ($ 182,626) | ($ 181,774) |
| Valuation adjustment | - | 757 | 757 |
| Currency translation differences-Group | 114,733 | - | 114,733 |
| At March 31 | $ 115,585 | ($ 181,869) | ($ 66,284) |

(21) Operating revenue

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Revenue from contracts with customers | $ 2,020,291 | $ 1,853,202 |

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services over time and at a point in time in the following major geographical regions:

| Three-month period ended March 31, 2026 | Asia | Europe | America | Africa | Taiwan | Total |
|---|---|---|---|---|---|---|
| Revenue from external customer contracts | $1,160,012 | $ 312,351 | $ 547,049 | $ - | $ 879 | $ 2,020,291 |
| Timing of revenue recognition | | | | | | |
| At a point in time | $1,152,287 | $ 307,417 | $ 519,228 | $ - | $ 873 | $ 1,979,805 |
| Over time | 7,725 | 4,934 | 27,821 | - | 6 | 40,486 |
| Total | $1,160,012 | $ 312,351 | $ 547,049 | $ - | $ 879 | $ 2,020,291 |

| Three-month period ended March 31, 2025 | Asia | Europe | America | Africa | Taiwan | Total |
|---|---|---|---|---|---|---|
| Revenue from external customer contracts | $1,115,596 | $ 289,779 | $ 441,290 | $ 5,573 | $ 964 | $ 1,853,202 |
| Timing of revenue recognition | | | | | | |
| At a point in time | $1,091,271 | $ 286,936 | $ 373,908 | $ 5,573 | $ 956 | $ 1,758,644 |
| Over time | 24,325 | 2,843 | 67,382 | - | 8 | 94,558 |
| Total | $1,115,596 | $ 289,779 | $ 441,290 | $ 5,573 | $ 964 | $ 1,853,202 |

B. Contract liabilities

The Group has recognised the following revenue-related contract liabilities:

| | March 31, 2026 | December 31, 2025 | March 31, 2025 | January 1, 2025 |
|---|---|---|---|---|
| Contract liabilities | $ 313,682 | $ 199,471 | $ 229,803 | $ 181,815 |

C. Revenue recognised that was included in the contract liabilities at the beginning of the period

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Revenue recognised that was included in the contract liabilities at the beginning of the period | $ 3,182 | $ 57,516 |

(22) Interest income

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Interest income from bank deposits | $ 26,552 | $ 36,118 |
| Interest income from financial assets measured at amortised cost | 19,928 | 17,009 |
| Other interest income | 6 | 1 |
| | $ 46,486 | $ 53,128 |

(23) Other income

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Rent income | $ 19,310 | $ 20,822 |
| Interest income-others | 2,778 | 1,369 |
| | $ 22,088 | $ 22,191 |

(24) Other gains and losses

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Gain on disposal of property, plant and equipment | $ - | $ 14 |
| Gain arising from lease modification | - | 2,756 |
| Net currency exchange gain | 8,898 | 8,338 |
| Net gain (loss) on financial assets at fair value through profit or loss | 4,578 | ( 6,037) |
| Other expenses | ( 4,595) | ( 4,099) |
| | $ 8,881 | $ 972 |

(25) Finance costs

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Interest expense : | | |
| Bank loan | $ 12,816 | $ 12,019 |
| Lease liabilities | 677 | 587 |
| | $ 13,493 | $ 12,606 |

(26) Expenses by nature

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Employee benefit expenses | $ 360,848 | $ 372,293 |
| Depreciation charges on property, plant and equipment | 44,049 | 35,830 |
| Depreciation charges on right-of-use assets | 6,123 | 4,063 |
| Depreciation charges on investment property | 6,517 | 6,553 |
| Amortisation charges on intangible assets | 8,964 | 8,608 |

(27) Employee benefit expenses

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Wages and salaries | $ 303,195 | $ 328,446 |
| Share-based payment compensation cost | 16,093 | 1,165 |
| Labour and health insurance fees | 16,153 | 17,284 |
| Pension costs | 15,763 | 15,226 |
| Other personnel expenses | 9,644 | 10,172 |
| | $ 360,848 | $ 372,293 |

A. According to the Articles of Incorporation of the Company, employees' compensation and directors' remuneration shall be calculated based on current year's earnings, which should first be used to cover accumulated deficit, if any, 5% to 20% for employees' compensation, with no less than 15% of this amount allocated to rank-and-file employees, and no more than 5% for directors' remuneration. Employees' compensation can be distributed in the form of shares or in cash. Employees of subsidiaries that the Company holds more than 50% shareholding are entitled to receive aforementioned shares or cash.

Abovementioned distributable profit of the current period refers to the pre-tax profit before deduction of employees' compensation and directors' remuneration. A company may, by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors, distribute employees' compensation and directors' remuneration and report such distribution to the shareholders' meeting.

B. For the three-month periods ended March 31, 2026 and 2025, employees' compensation were accrued at $9,152 and $15,128, respectively; directors' remuneration were accrued at $2,746 and $5,043, respectively. The aforementioned amounts were calculated based on the Articles of Incorporation of the Company and recognised in salary expenses.

Employees' compensation and directors' remuneration for 2025 amounting to $44,767 and $13,430, respectively, as resolved at the meeting of Board of Directors were in agreement with those amounts recognised in the 2025 financial statements.

Information about employees' compensation and directors' remuneration of the Company as resolved at the meeting of Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(28) Income tax

A. Income tax expense

(a) Components of income tax expense:

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Current tax: | | |
| Current tax on profit for the period | $ 36,527 | $ 62,960 |
| Charge on unappropriated retained earnings | 3,339 | 4,647 |
| Total current tax | 39,866 | 67,607 |
| Deferred tax: | | |
| Origination and reversal of temporary differences | 1,843 | ( 22,499) |
| Income tax expense | $ 41,709 | $ 45,108 |

(b) The income tax charged to other comprehensive income is as follows:

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Translation differences of foreign operations | $ 56,584 | $ 28,683 |

B. The Company's income tax returns through 2023 have been assessed and approved by the Tax Authority.

(29) Earnings per share

| | Three-month period ended March 31, 2026 | | |
|---|---|---|---|
| | Amount after tax | Weighted average number of ordinary shares outstanding (share in thousands) | Earnings per share (in dollars) |
| Basic earnings per share | | | |
| Profit attributable to ordinary shareholders of the parent | $ 79,083 | 305,647 | $ 0.26 |
| Diluted earnings per share | | | |
| Profit attributable to ordinary shareholders of the parent | $ 79,083 | | |
| Assumed conversion of all dilutive potential ordinary shares | | | |
| Restricted stocks to employees | - | 661 | |
| Employees' compensation | - | 1,236 | |
| Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares | $ 79,083 | 307,544 | $ 0.26 |

| | Three-month period ended March 31, 2025 | | |
|---|---|---|---|
| | Amount after tax | Weighted average number of ordinary shares outstanding (share in thousands) | Earnings per share (in dollars) |
| Basic earnings per share | | | |
| Profit attributable to ordinary shareholders of the parent | $ 78,751 | 304,321 | $ 0.26 |
| Diluted earnings per share | | | |
| Profit attributable to ordinary shareholders of the parent | $ 78,751 | | |
| Assumed conversion of all dilutive potential ordinary shares | | | |
| Employees' compensation | - | 1,634 | |
| Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares | $ 78,751 | 305,955 | $ 0.26 |

(30) Supplemental cash flow information

A. Investing activities with partial cash payments:

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Acquisition of property, plant, and equipment | $ 184,590 | $ 37,251 |
| Add: Payable on equipment at beginning of period | 20,687 | 13,645 |
| Less: Payable on equipment at end of period | ( 11,797) | ( 3,976) |
| Cash paid | $ 193,480 | $ 46,920 |

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Acquisition of intangible assets | $ 386 | $ 1,200 |
| Add: Payables at beginning of period | 1,926 | 40,673 |
| Less: Payables at end of period | ( 1,296) | ( 41,474) |
| Cash paid | $ 1,016 | $ 399 |

B. Financing activities with no cash flow effects：

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Declaration of cash dividends | $ 307,142 | $ - |

(31) Changes in liabilities from financing activities

| | Short-term borrowings | Long-term borrowings | Guarantee deposits received | Lease liabilities | Dividends payable | Total |
|---|---|---|---|---|---|---|
| January 1, 2026 | $ 2,245,338 | $ 176,400 | $ 35,175 | $ 121,912 | $ - | $ 2,578,825 |
| Changes in cash flow from financing activities | 468 | 3,600 | ( 482) | ( 6,572) | - | ( 2,986) |
| Interest expenses | - | - | - | 677 | - | 677 |
| Declaration of cash dividends | - | - | - | - | 307,142 | 307,142 |
| Other non-cash items changes | - | - | - | 5,918 | - | 5,918 |
| Impact of changes in foreign exchange rate | 11,786 | - | 969 | 1,035 | - | 13,790 |
| March 31, 2026 | $ 2,257,592 | $ 180,000 | $ 35,662 | $ 122,970 | $ 307,142 | $ 2,903,366 |

| | Short-term borrowings | Long-term borrowings | Guarantee deposits received | Lease liabilities | Total |
|---|---|---|---|---|---|
| January 1, 2025 | $ 2,061,750 | $ 900,000 | $ 35,908 | $ 115,922 | $ 3,113,580 |
| Changes in cash flow from financing activities | ( 149,882) | ( 723,600) | - | ( 4,417) | ( 877,899) |
| Interest expenses | - | - | - | 587 | 587 |
| Other non-cash items changes | - | - | - | ( 2,850) | ( 2,850) |
| Impact of changes in foreign exchange rate | 2,858 | - | 419 | 629 | 3,906 |
| March 31, 2025 | $ 1,914,726 | $ 176,400 | $ 36,327 | $ 109,871 | $ 2,237,324 |

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship: None.

(2) Significant transactions and balances with related parties: No significant related party transactions.

(3) Key management compensation

| | Three-month period ended March 31, 2026 | Three-month period ended March 31, 2025 |
|---|---|---|
| Salaries and other short-term employee benefits | $ 83,540 | $ 52,808 |
| Post-employment benefits | 189 | 153 |
| Share-based payment compensation costs | 1,779 | - |
| Total | $ 85,508 | $ 52,961 |

8. PLEDGED ASSETS

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

| | | Book value | | |
|---|---|---|---|---|
| Pledged asset | Purpose | March 31, 2026 | December 31, 2025 | March 31, 2025 |
| Land and buildings | Medium and long-term loans | $ - | $ 206,235 | $ 207,862 |
| Investment property | Medium and long-term loans | - | 717,201 | 722,146 |
| | | $ - | $ 923,436 | $ 930,008 |

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

None.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE REPORTING PERIOD

None.

12. OTHERS

(1) Capital management

The Group’s objectives when managing capital are to safeguard the Group’s ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends, return capital or issue new shares to achieve the optimal capital structure.

(2) Financial instruments

A. Financial instruments by category

| | March 31, 2026 | December 31, 2025 | March 31, 2025 |
|---|---|---|---|
| Financial assets | | | |
| Financial assets at fair value through profit or loss | | | |
| Financial assets mandatorily measured at fair value through profit or loss | $ 76,772 | $ 72,194 | $ 259,878 |
| Financial assets at fair value through other comprehensive income | | | |
| Select designated equity instrument investments | $ 40,184 | $ 39,654 | $ 38,139 |
| Financial assets at amortised cost | | | |
| Cash and cash equivalents | $ 5,091,925 | $ 4,745,485 | $ 4,814,153 |
| Financial assets at amortised cost | 3,077,490 | 3,668,021 | 3,425,126 |
| Notes receivable | 21,760 | - | - |
| Accounts receivable | 1,654,960 | 1,674,361 | 1,349,203 |
| Other accounts receivable | 62,894 | 120,775 | 104,479 |
| Guarantee deposits paid | 45,520 | 44,134 | 38,814 |
| | $ 9,954,549 | $ 10,252,776 | $ 9,731,775 |
| Financial liabilities | | | |
| Financial liabilities at amortised cost | | | |
| Short-term borrowings | $ 2,257,592 | $ 2,245,338 | $ 1,914,726 |
| Accounts payable | 1,263,610 | 1,658,584 | 1,127,348 |
| Other payables | 1,012,916 | 877,627 | 783,524 |
| Long-term borrowings | 180,000 | 176,400 | 176,400 |
| Guarantee deposits received | 35,662 | 35,175 | 36,327 |
| | $ 4,749,780 | $ 4,993,124 | $ 4,038,325 |
| Lease liabilities | $ 122,970 | $ 121,912 | $ 109,871 |

B. Financial risk management policies

(a) The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. The Group's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial position and financial performance.

(b) Risk management is carried out by a Group treasury department under policies approved by the Board of Directors. Group treasury identifies, evaluates and hedges financial risks in close co-operation with the Group's operating units. The Board provides written principles for overall risk management, as well as written policies covering specific areas and matters, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. The Group operates internationally and is exposed to exchange rate risk arising from the transactions of the Company and its subsidiaries used in various functional currency, primarily with respect to the USD and RMB. Exchange rate risk arises from future commercial transactions and recognised assets and liabilities.

ii. Exchange rate risk arises when future commercial transactions, recognised assets or liabilities are denominated in a foreign currency that is not the entity's functional currency. The Group's management has established a policy to its subsidiaries in the group to hedge its overall exchange rate risk through the Group's finance department.

iii. The Group has certain investments in foreign operations, whose net assets are exposed to foreign currency translation risk. Currency exposure arising from the net assets of the Group's foreign operations is managed primarily through transactions denominated in the relevant foreign currencies.

iv. The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

| | March 31, 2026 | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | Sensitivity Analysis | | |
| | Foreign Currency Amount (In thousands) | | Exchange Rate | Book Value (NTD) | Extent of Variation | Effect on Profit or (Loss) | Effect on Other Comprehensive Income (Loss) |
| (Foreign currency: functional currency) | | | | | | | |
| Financial assets | | | | | | | |
| Monetary items | | | | | | | |
| USD:NTD | USD | 35,235 | 31.995 | $1,127,344 | 1% | $11,273 | $ - |
| USD:RMB | USD | 29,825 | 6.9194 | 954,251 | 1% | 9,543 | - |
| Financial liabilities | | | | | | | |
| Monetary items | | | | | | | |
| USD:NTD | USD | 27,528 | 31.995 | $ 880,758 | 1% | ($ 8,808) | $ - |
| USD:RMB | USD | 22,403 | 6.9194 | 716,784 | 1% | ( 7,168) | - |

| | December 31, 2025 | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | Sensitivity Analysis | | |
| | Foreign Currency Amount (In thousands) | | Exchange Rate | Book Value (NTD) | Extent of Variation | Effect on Profit or (Loss) | Effect on Other Comprehensive Income (Loss) |
| (Foreign currency: functional currency) | | | | | | | |
| Financial assets | | | | | | | |
| Monetary items | | | | | | | |
| USD:NTD | USD | 29,857 | 31.430 | $ 938,406 | 1% | $ 9,384 | $ - |
| USD:RMB | USD | 33,399 | 7.0288 | 1,049,731 | 1% | 10,497 | - |
| Financial liabilities | | | | | | | |
| Monetary items | | | | | | | |
| USD:NTD | USD | 25,598 | 31.430 | $ 804,545 | 1% | ($ 8,045) | $ - |
| USD:RMB | USD | 31,110 | 7.0288 | 977,787 | 1% | ( 9,778) | - |

| | March 31, 2025 | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | Sensitivity Analysis | | |
| | Foreign Currency Amount (In thousands) | | Exchange Rate | Book Value (NTD) | Extent of Variation | Effect on Profit or (Loss) | Effect on Other Comprehensive Income (Loss) |
| (Foreign currency: functional currency) | | | | | | | |
| Financial assets | | | | | | | |
| Monetary items | | | | | | | |
| USD:NTD | USD | 30,415 | 33.205 | $1,009,930 | 1% | $10,099 | $ - |
| USD:RMB | USD | 33,130 | 7.1782 | 1,100,082 | 1% | 11,001 | - |
| Financial liabilities | | | | | | | |
| Monetary items | | | | | | | |
| USD:NTD | USD | 28,929 | 33.205 | $ 960,587 | 1% | ($ 9,606) | $ - |
| USD:RMB | USD | 26,508 | 7.1782 | 880,198 | 1% | ( 8,802) | - |

v. Total exchange gain including realised and unrealised arising from significant foreign exchange variation on the monetary items held by the Group for the three-month periods ended March 31, 2026 and 2025, amounted to $8,898 and $8,338, respectively.

Price risk

i. The Group's investments in equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income.

ii. The Group's investments in equity securities comprise shares issued by the domestic companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 10% with all other variables held constant, post-tax profit for the three-month periods ended March 31, 2026 and 2025 would have increased/decreased by $7,677 and $7,380, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by $4,018 and $3,814, respectively, as a result of price change on equity investments at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

The Group's main interest rate risk arises from long-term and short-term borrowings. If the borrowing interest rate had increased/decreased by 0.25% with all other variables held constant, profit before tax for the three-month periods ended March 31, 2026 and 2025 would have increased/decreased by $1,523 and $1,307, respectively. The main factor is that changes in interest expense result in floating-rate borrowings.

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by customers or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable and financial assets at amortised cost based on the agreed terms.

ii. The Group manages their credit risk taking into consideration the entire Group's concern. According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new customers before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Board of Directors. The utilisation of credit limits is regularly monitored.

iii. The Group measured internal operating procedures, past experience of trading customers, and actual transaction status. If the contract payments were past due over 90 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition. If the contract payments were past due over 360 days based on the term, the default has occurred.

iv. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:

(i) It becomes probable that the issuer will enter bankruptcy or other financial reorganisation due to their financial difficulties;

(ii) The disappearance of an active market for that financial asset because of financial difficulties;

(iii) Default or delinquency in interest or principal repayments;

(iv) Adverse changes in national or regional economic conditions that are expected to cause a default.

v. The Group classifies customers' notes receivable and accounts receivable in accordance with customer types. The Group applies the simplified approach using loss provision matrix to estimate expected credit loss under the provision matrix basis.

vi. The Group wrote-off the financial assets, which cannot be reasonably expected to be recovered, after initiating recourse procedures. However, the Group will continue executing the recourse procedures to secure their rights.

vii. The Group used the forecastability to adjust historical and timely information to access the default possibility of notes receivable and accounts receivable. As of March 31, 2026, December 31, 2025 and March 31, 2025, the provision matrix is as follows:

| | Up to 90 days past due | 91 to180 days past due | 181 to 360 days past due | Over 361 days | Total |
|---|---|---|---|---|---|
| March 31, 2026 | | | | | |
| Expected loss rate | 0.02%~0.03% | 15%~20% | 30%~40% | 100% | |
| Total book value | $ 1,677,108 | $ - | $ - | $ - | $ 1,677,108 |
| Loss allowance | $ 388 | $ - | $ - | $ - | $ 388 |

| | Up to 90 days past due | 91 to180 days past due | 181 to 360 days past due | Over 361 days | Total |
|---|---|---|---|---|---|
| December 31, 2025 | | | | | |
| Expected loss rate | 0.02%~0.03% | 15%~20% | 30%~40% | 100% | |
| Total book value | $ 1,674,523 | $ 293 | $ - | $ - | $ 1,674,816 |
| Loss allowance | $ 396 | $ 59 | $ - | $ - | $ 455 |

| | Up to 90 days past due | 91 to180 days past due | 181 to 360 days past due | Over 361 days | Total |
|---|---|---|---|---|---|
| March 31, 2025 | | | | | |
| Expected loss rate | 0.02%~0.03% | 15%~20% | 30%~40% | 100% | |
| Total book value | $ 1,349,422 | $ 106 | $ 117 | $ - | $ 1,349,645 |
| Loss allowance | $ 304 | $ 21 | $ 117 | $ - | $ 442 |

viii. Movements in relation to the Group applying the simplified approach to provide loss allowance for notes receivable and accounts receivable are as follows:

| | 2026 | 2025 |
|---|---|---|
| At January 1 | $ 455 | $ 1,085 |
| Reversal of impairment loss | ( 76) | ( 650) |
| Effect of foreign exchange | 9 | 7 |
| At March 31 | $ 388 | $ 442 |

ix. Movements of investments in debt instruments carried at amortised cost and their credit ratings are as follows:

| | March 31, 2026 | | | |
|---|---|---|---|---|
| | | Lifetime | | |
| | 12 months | Significant increase in credit risk | Impairment of credit | Total |
| Financial assets at amortised cost | | | | |
| Group 1 | $ 2,832,173 | $ - | $ - | $ 2,832,173 |
| Group 2 | 245,317 | - | - | 245,317 |
| | $ 3,077,490 | $ - | $ - | $ 3,077,490 |

| | December 31, 2025 | | | |
|---|---|---|---|---|
| | | Lifetime | | |
| | 12 months | Significant increase in credit risk | Impairment of credit | Total |
| Financial assets at amortised cost | | | | |
| Group 1 | $ 3,239,676 | $ - | $ - | $ 3,239,676 |
| Group 2 | 428,345 | - | - | 428,345 |
| | $ 3,668,021 | $ - | $ - | $ 3,668,021 |

| | March 31, 2025 | | | |
|---|---|---|---|---|
| | | Lifetime | | |
| | 12 months | Significant increase in credit risk | Impairment of credit | Total |
| Financial assets at amortised cost | | | | |
| Group 1 | $ 2,974,397 | $ - | $ - | $ 2,974,397 |
| Group 2 | 450,729 | - | - | 450,729 |
| | $ 3,425,126 | $ - | $ - | $ 3,425,126 |

Group 1: Time deposits with an original maturity of more than three months from financial institutions with good credit quality.

Group 2: Standard Poor’s or Moody’s rating of A-level.

(c) Liquidity risk

i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group treasury. Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans, and compliance with internal balance sheet ratio targets.

ii. Surplus cash held by the operating entities over and above the balance required for working capital management are transferred to the Group treasury. Group treasury invests surplus cash in interest bearing current accounts, time deposits and marketable securities, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient head-room as determined by the above-mentioned forecasts.

iii. The Group has the following undrawn borrowing facilities:

| | March 31, 2026 | December 31, 2025 | March 31, 2025 |
|---|---|---|---|
| Fixed rate: | | | |
| Expiring within one year | $ 4,975,482 | $ 4,841,543 | $ 5,517,695 |
| Expiring over one year | 1,370,000 | 823,600 | 823,600 |
| | $ 6,345,482 | $ 5,665,143 | $ 6,341,295 |

iv. The table below analyses the Group's non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

| March 31, 2026 | Less than 1 year | 1 to 3 years | Over 3 years |
|---|---|---|---|
| Non-derivative financial liabilities: | | | |
| Short-term borrowings | $ 2,265,981 | $ - | $ - |
| Accounts payable | 1,263,610 | - | - |
| Other payables | 1,012,916 | - | - |
| Lease liabilities | 26,513 | 30,280 | 80,810 |
| Guarantee deposits received | - | 35,662 | - |
| Long-term borrowings | - | 190,287 | - |

| December 31, 2025 | Less than 1 year | 1 to 3 years | Over 3 years |
|---|---|---|---|
| Non-derivative financial liabilities: | | | |
| Short-term borrowings | $ 2,256,955 | $ - | $ - |
| Accounts payable | 1,658,584 | - | - |
| Other payables | 877,627 | - | - |
| Lease liabilities | 22,828 | 27,553 | 86,374 |
| Guarantee deposits received | - | 35,175 | - |
| Long-term borrowings | - | 181,918 | - |

| March 31, 2025 | Less than 1 year | 1 to 3 years | Over 3 years |
|---|---|---|---|
| Non-derivative financial liabilities: | | | |
| Short-term borrowings | $ 1,922,539 | $ - | $ - |
| Accounts payable | 1,127,348 | - | - |
| Other payables | 783,524 | - | - |
| Lease liabilities | 13,874 | 17,850 | 93,969 |
| Guarantee deposits received | - | 36,327 | - |
| Long-term borrowings | - | 181,027 | - |

(3) Fair value estimation

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in equity investment without active market.

B. Fair value information of investment property at cost is provided in Note 6(9).

C. Financial instruments were not measured at fair value, including the carrying amounts of cash and cash equivalents, financial assets at amortised cost, accounts receivable, other receivables, deposits paid, short-term borrowings, notes receivable, accounts payable, other payables, long-term borrowings, deposits received and lease liabilities are approximate to their fair values.

D. The related information of financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities are as follows:

(a) The related information of natures of the assets is as follows:

| March 31, 2026 | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Assets | | | | |
| Recurring fair value measurements | | | | |
| Financial assets at fair value through profit or loss | | | | |
| Unlisted stocks | $ - | $ - | $ 76,772 | $ 76,772 |
| Financial assets at fair value through other comprehensive income | | | | |
| Listed stocks | 70 | - | - | 70 |
| Unlisted stocks | - | - | 40,114 | 40,114 |
| | $ 70 | $ - | $ 116,886 | $ 116,956 |

| December 31, 2025 | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Assets | | | | |
| Recurring fair value measurements | | | | |
| Financial assets at fair value through profit or loss | | | | |
| Unlisted stocks | $ - | $ - | $ 72,194 | $ 72,194 |
| Financial assets at fair value through other comprehensive income | | | | |
| Listed stocks | 1,018 | - | - | 1,018 |
| Unlisted stocks | - | - | 38,636 | 38,636 |
| | $ 1,018 | $ - | $ 110,830 | $ 111,848 |

| March 31, 2025 | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Assets | | | | |
| Recurring fair value measurements | | | | |
| Financial assets at fair value through profit or loss | | | | |
| Beneficiary certificates | $ 149,077 | $ - | $ - | $ 149,077 |
| Unlisted stocks | - | - | 73,797 | 73,797 |
| Hybrid instruments | - | - | 37,004 | 37,004 |
| Financial assets at fair value through other comprehensive income | | | | |
| Unlisted stocks | - | - | 38,139 | 38,139 |
| | $ 149,077 | $ - | $ 148,940 | $ 298,017 |

(b) The methods and assumptions the Group used to measure fair value are as follows:

i. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.

ii. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group’s financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs.

E. For the three-month periods ended March 31, 2026 and 2025, there were no transfer between Level 1 and Level 2.

F. The following table is the movement of Level 3 for the three-month periods ended March 31, 2026 and 2025:

| | 2026 | 2025 |
|---|---|---|
| At January 1 | $ 110,830 | $ 156,428 |
| Gains recognised in profit or loss | 4,578 | ( 6,714) |
| Gains recognised in other comprehensive profit or loss | 572 | 757 |
| Proceeds from capital reduction in the year | - | ( 3,694) |
| Effect of exchange rate changes | 906 | 2,163 |
| At March 31 | $ 116,886 | $ 148,940 |

G. For the three-month periods ended March 31, 2026 and 2025, there was no transfer into or out from Level 3.

H. Accounting Department segment is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model and making any other necessary adjustments to the fair value.

I. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

| | Fair value at March 31, 2026 | Valuation technique | Significant unobservable input | Relationship of inputs to fair value |
|---|---|---|---|---|
| Financial assets at fair value through profit or loss | | | | |
| Unlisted stocks | $ 76,772 | Market comparable companies | Price to earnings ratio multiple, price to book ratio multiple, discount for lack of marketability, control premium | The higher the multiple and control premium, the higher the fair value |
| Financial assets at fair value through other comprehensive income | | | | |
| Unlisted stocks | 40,114 | Net asset value | Not applicable | Not applicable |
| Unlisted stocks | - | Discounted cash flow | Long-term revenue growth rate, weighted average cost of capital, long-term pre-tax operating margin, discount for lack of marketability, discount for lack of control | The higher the long-term revenue growth rate and the long-term pre-tax operating profit, the higher the fair value; the higher the weighted average cost of capital and minority equity discount, the lower the fair value |

| | Fair value at December 31, 2025 | Valuation technique | Significant unobservable input | Relationship of inputs to fair value |
|---|---|---|---|---|
| Financial assets at fair value through profit or loss | | | | |
| Unlisted stocks | $ 72,194 | Market comparable companies | Price to earnings ratio multiple, price to book ratio multiple, discount for lack of marketability, control premium | The higher the multiple and control premium, the higher the fair value |
| Financial assets at fair value through other comprehensive income | | | | |
| Unlisted stocks | 38,636 | Net asset value | Not applicable | Not applicable |
| Unlisted stocks | - | Discounted cash flow | Long-term revenue growth rate, weighted average cost of capital, long-term pre-tax operating margin, discount for lack of marketability, discount for lack of control | The higher the long-term revenue growth rate and the long-term pre-tax operating profit, the higher the fair value; the higher the weighted average cost of capital and minority equity discount, the lower the fair value |

| | Fair value at March 31, 2025 | | Valuation technique | Significant unobservable input | Relationship of inputs to fair value |
|---|---|---|---|---|---|
| Financial assets at fair value through profit or loss | | | | | |
| Unlisted stocks | $ | 73,797 | Market comparable companies | Price to earnings ratio multiple, price to book ratio multiple, discount for lack of marketability, control premium | The higher the multiple and control premium, the higher the fair value |
| Hybrid instrument -Convertible notes | | 37,004 | Binomial model | Discount rate | The higher the discount rate, the lower the fair value |
| Financial assets at fair value through other comprehensive income | | | | | |
| Unlisted stocks | | 38,139 | Net asset value | Not applicable | Not applicable |
| Unlisted stocks | | - | Discounted cash flow | Long-term revenue growth rate, weighted average cost of capital, long-term pre-tax operating margin, discount for lack of marketability, discount for lack of control | The higher the long-term revenue growth rate and the long-term pre-tax operating profit, the higher the fair value; the higher the weighted average cost of capital and minority equity discount, the lower the fair value |

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Please refer to table 1.

B. Provision of endorsements and guarantees to others: None.

C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 2.

D. Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more: Please refer to table 3.

E. Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more: Please refer to table 4.

F. Significant inter-company transactions during the reporting period: Please refer to table 5.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Please refer to table 6.

(3) Information on investments in Mainland China

A. The related information of investments in Mainland China: Please refer to table 7.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in Mainland China: Please refer to table 3 ~ table 5.

14. SEGMENT INFORMATION

(1) General information

The Group mainly operates in one segment. The Chief Operating Decision-Maker reviews the Group's reporting to assess performance and allocate resources. The Group mainly has one single reportable segment.

(2) Measurement of segment information

The Group evaluates performance based on profit or loss by using sales revenue and operation profit measurements. The accounting policies of the Group's operating segments are the same as the significant accounting policies summarised in Note 4.

(3) Information about segment profit or loss, assets and liabilities

The Group has a single reportable segment. The revenue from external customers, the related gain or loss, and the assets correspond with the consolidated revenue, consolidated operating income, and consolidated assets.

(4) Reconciliation for segment income (loss)

The amounts provided to the Chief Operating Decision-Maker with respect to department assets, liabilities and profit are measured in a manner consistent with that of the financial statements.

Altek Corporation and subsidiaries
Loans to other
For the three-month period ended March 31, 2026

Table 1

Expressed in thousands of NTD
(Except as otherwise indicated)

| No. | Creditor | Borrower | General ledger account | Is a related party | Maximum outstanding balance during the three-month period ended March 31, 2026 | Balance at March 31, 2026 | Actual amount drawn down | Interest rate | Nature of loan | Amount of transactions with the borrower | Reason for short-financing | Allowance for doubtful accounts | Collateral | | Limit on loans granted to a single party | Ceiling on total loans granted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | Item | Value | | |
| 1 | Altek (Kunshan) Co., Ltd. | Altek Optical Technology (Kunshan) Co. , Ltd. | Other receivables-related party | Yes | $ 46,240 | $ 46,240 | $ 46,240 | 2.50% | Reason for short-term financing | $ - | Operational need | $ - | N/A | $ - | $ 848,914 | $ 1,697,827 |
| 2 | Altek International Holding (BVI) Co., Ltd. | Altek Medical Pte. Ltd. | Other receivables-related party | Yes | 191,970 | 191,970 | 191,970 | 0% | Reason for short-term financing | - | Operational need | - | N/A | - | 423,964 | 1,413,213 |
| 3 | altek International Investment Co., Ltd. | Altek Medical Pte. Ltd. | Other receivables-related party | Yes | 95,985 | 95,985 | 95,985 | 0% | Reason for short-term financing | - | Operational need | - | N/A | - | 1,819,813 | 9,099,064 |

Note 1: If the amount of NTD  in this Note relates to foreign currencies, it is converted to NTD at the exchange rate at the end of the financial reporting period.
Note 2: The "Procedure for Provision of Loans" policy for loans granted by Altek (Kunshan) Co., Ltd. is as follows: the ceiling on total loans is 40% of the net assets value of lender. For a single enterprise, the ceiling on loans is 20% of the net assets value of lender.
Note 3: The "Procedure for Provision of Loans" policy for loans granted by Altek International Holding (BVI) Co., Ltd. is as follows: the ceiling on total loans is 100% of the net assets value of lender. For a single enterprise, the ceiling on loans is 30% of the net assets value of lender.
Note 4: The "Procedure for Provision of Loans" policy for loans granted by altek International Investment Co., Ltd. is as follows: the ceiling on total loans is 100% of the net assets value of lender. For a single enterprise, the ceiling on loans is 20% of the net assets value of lender.

Altek Corporation and subsidiaries

Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

March 31, 2026

Table 2

Expressed in thousands of NTD

(Except as otherwise indicated)

| Securities held by | Marketable securities | Relationship with the securities issuer | General ledger account | As of March 31, 2026 | | | |
|---|---|---|---|---|---|---|---|
| | | | | Number of shares (units) | Book value | Ownership (%) | Fair value |
| Altek Corporation | Gianta Co., Ltd. - Common stock | Director | Financial assets at fair value through profit or loss - non-current | 762,876 | $ 76,772 | 14.55% | $ 76,772 |
| Altek (Kunshan) Co., Ltd. | CPEC Huachuang Private Equity (Kunshan) Enterprise (Limited Partnership) | None | Financial assets at fair value through other comprehensive income- non-current | N/A | 40,114 | 1.00% | 40,114 |
| altek International Investment Co., Ltd. | Procter & Gamble Company-Corporate bond | None | Financial assets at amortised cost - non-current | N/A | 94,257 | N/A | 94,257 |
| " | HSBC Holding Plc-Financial Bonds | None | " | N/A | 73,987 | N/A | 73,987 |
| " | UBS Group AG-Financial Bonds | None | " | N/A | 77,073 | N/A | 77,073 |

Altek Corporation and subsidiaries

Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more

For the three-month period ended March 31, 2026

Table 3

Expressed in thousands of NTD

(Except as otherwise indicated)

| | | | Transaction | | | | Differences in transaction terms compared to third party transactions | | Notes/accounts receivable (payable) | |
|---|---|---|---|---|---|---|---|---|---|---|
| Purchaser/seller | Counterparty | Relationship with the counterparty | Purchases (sales) | Amount | Percentage of total purchases (sales) | Credit term | Unit price | Credit term | Balance | Percentage of total notes/accounts receivable (payable) |
| Altek Corporation | Altek (Kunshan) Co., Ltd. | Parent-subsidiary | Purchases | $ 466,290 | 88% | Net 75 days | Approximately the same price | Note | ($ 420,311) | 72% |
| Altek Biotechnology Corporation | Altek Medical (Kunshan) Limited | The same parent company | Purchases | 406,659 | 65% | " | " | " | ( 161,089) | 66% |
| Altek Biotechnology Corporation | Altek Medical Sdn. Bhd. | The same parent company | Purchases | 223,100 | 35% | " | " | " | ( 81,186) | 33% |
| Altek Medical Pte. Ltd. | Altek Biotechnology Corporation | Parent-subsidiary | Purchases | 744,225 | 81% | " | " | " | ( 362,138) | 85% |
| Altek Medical Pte. Ltd. | Altek Medical (Kunshan) Limited | Parent-subsidiary | Purchases | 149,222 | 16% | " | " | " | ( 19,661) | 5% |

Note: The payment term with third parties was net 60~120 days.

Altek Corporation and subsidiaries

Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more

March 31, 2026

Table 4

Expressed in thousands of NTD

(Except as otherwise indicated)

| Creditor | Counterparty | Relationship with the counterparty | Balance as at March 31, 2026 | Turnover rate | Overdue receivables | | Amount collected subsequent to the balance sheet date | Allowance for doubtful accounts | Note |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | Amount | Action taken | | | |
| Altek (Kunshan) Co., Ltd. | Altek Corporation | Parent-subsidiary | $ 420,311 | 6.22 | $ - | N/A | $ 223,137 | $ - | |
| Altek Medical (Kunshan) Limited | Altek Biotechnology Corporation | The same parent company | 161,089 | 8.77 | - | N/A | 138,598 | - | |
| Altek (Kunshan) Co., Ltd. | Altek Sdn. Bhd. | The same ultimate parent company | 149,387 | 2.83 | - | N/A | 33,326 | - | |
| Altek Biotechnology Corporation | Altek Medical Pte. Ltd. | Parent-subsidiary | 362,138 | 11.13 | - | N/A | 256,777 | - | |
| Altek International Holding (BVI) Co., Ltd. | Altek Medical Pte. Ltd. | The same ultimate parent company | 191,970 | - | - | N/A | - | - | Note |

Note: Loans to related parties are recognized under other receivables in the statement of financial position. ◦

Altek Corporation and subsidiaries

Significant inter-company transactions during the reporting periods

For the three-month period ended March 31, 2026

Table 5

Expressed in thousands of NTD

(Except as otherwise indicated)

| Company name | Counterparty | Relationship (Note 1) | Transaction | | | |
|---|---|---|---|---|---|---|
| | | | General ledger account | Amount | Transaction terms | Percentage of consolidated total operating revenues or total assets (Note 2) |
| Altek Corporation | Altek International Trading Co., Ltd. | (1) | Accounts payable | $ 86,979 | Net 120 days | 1% |
| " | Altek (Kunshan) Co., Ltd. | (3) | Purchases | 466,290 | Net 75 days | 23% |
| " | " | (3) | Accounts payable | 420,311 | " | 3% |
| " | Altek Sdn. Bhd. | (3) | Purchases | 47,739 | " | 2% |
| " | " | (3) | Accounts payable | 33,996 | " | 0% |
| Altek Biotechnology Corporation | Altek Medical (Kunshan) Limited | (3) | Purchases | 406,659 | " | 20% |
| " | " | (3) | Accounts payable | 161,089 | " | 1% |
| " | Altek Medical Sdn. Bhd. | (3) | Purchases | 223,100 | " | 11% |
| " | " | (3) | Accounts payable | 81,186 | " | 0% |
| Altek Sdn. Bhd. | Altek (Kunshan) Co., Ltd. | (3) | Purchases | 61,099 | " | 3% |
| " | " | (3) | Accounts payable | 149,387 | " | 1% |
| Altek Medical Pte. Ltd. | Altek Biotechnology Corporation | (3) | Purchases | 744,225 | " | 37% |
| " | " | (3) | Accounts payable | 362,138 | " | 2% |
| " | Altek Medical (Kunshan) Limited | (3) | Purchases | 149,222 | " | 7% |
| " | Altek Sdn. Bhd. | (3) | Purchases | 22,025 | " | 1% |
| " | " | (3) | Accounts payable | 35,396 | " | 0% |
| Altek Medical (Kunshan) Limited | Altek (Kunshan) Co., Ltd. | (3) | Purchases | 24,712 | " | 1% |
| " | " | (3) | Accounts payable | 78,693 | " | 0% |
| Altek Medical Sdn. Bhd. | " | (3) | Accounts payable | 27,121 | " | 0% |
| " | Altek Medical (Kunshan) Limited | (3) | Purchases | 30,213 | " | 1% |
| " | " | (3) | Accounts payable | 88,748 | " | 1% |
| Altek (Kunshan) Co., Ltd. | Altek Optical Technology (Kunshan) Co. , Ltd | (3) | Other receivables | 46,240 | Scheduled payments and receipts | 0% |
| Altek International Holding (BVI) Co., Ltd. | Altek Medical Pte. Ltd. | (3) | Other receivables | 191,970 | " | 1% |
| altek International Investment Co., Ltd. | " | (3) | Other receivables | 95,985 | " | 1% |

Note 1: Relationship between transaction and counterparty is classified into the following categories:

(1) Parent company to subsidiary.

(2) Subsidiary to parent company.

(3) Subsidiary to subsidiary.

Note 2: Regarding percentage of transaction amount to consolidated total operating revenues or total assets, it is computed based on period-end balance of transaction to consolidated total assets for balance sheet accounts and based on accumulated transaction amount for the period to consolidated total operating revenues for income statement accounts.

Note 3: The Company may decide to disclose or not to disclose transaction details in this table based on the Materiality Principle.

Altek Corporation and subsidiaries

Names, locations and other information of investee companies (not including investees in Mainland China)

For the three-month period ended March 31, 2026

Table 6

Expressed in thousands of NTD

(Except as otherwise indicated)

| Investor | Investee | Location | Main business activities | Initial investment amount: Balance as at March 31, 2026 | Initial investment amount: Balance as at December 31, 2025 | Shares held as at March 31, 2026: Number of shares | Shares held as at March 31, 2026: Ownership (%) | Shares held as at March 31, 2026: Book value | Net profit (loss) of the investee for the three-month period ended March 31, 2026 | Investment income(loss) recognised by the Company for the the three-month period ended March 31, 2026 | Footnote |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Altek Corporation | altek International Investment Co., Ltd. | British Virgin Islands | Investment | $ 2,886,407 | $ 2,886,407 | 87,769,559 | 100 | $ 9,239,829 | $ 44,608 | $ 47,068 | Note 1 |
| " | Altek Japan Corporation | Japan | Buying and selling of electronic components | 2,869 | 2,869 | 1,000 | 100 | 9,407 | 21 | 21 | |
| " | Altek International Holding (BVI) Co, Ltd. | British Virgin Islands | Investment | 415,376 | 415,376 | 12,865,921 | 100 | 1,408,307 | ( 5,694) | ( 5,827) | Note 1 |
| " | Altek Investment Corporation | Republic of China | Investment | 100,000 | 100,000 | 10,000,000 | 100 | 100,100 | ( 6) | ( 6) | |
| " | Altek Medical Pte. Ltd. | Singapore | Research and development, sales of medical electronic equipment and investment | 755,272 | 755,272 | 45,063,684 | 61.73 | 597,050 | 102,687 | 63,565 | Note 1 |
| altek International Investment Co., Ltd. | Altek Lab Inc. | U.S.A. | Collection of American digital imaging technology information and design services | 117,733 | 117,733 | 11,311,875 | 100 | 71,184 | 261 | 261 | |
| " | Altek Semiconductor (Cayman) Co., Ltd. | Cayman Islands | Investment | 427,044 | 427,044 | 43,000,000 | 100 | 259,872 | 8,657 | 9,519 | Note 1 |
| " | Altek Optical Technology (Cayman) Co., Ltd. | Cayman Islands | Investment | 423,806 | 423,806 | 13,246,000 | 100 | 212,415 | 12,139 | 12,139 | |
| " | Altek International Trading Co,. Ltd. | Republic of Seychelles | Intercompany transactions | 319,950 | 319,950 | 10,000,000 | 100 | 216,264 | 910 | 910 | |
| Altek Semiconductor (Cayman) Co., Ltd. | Altek Semiconductor Corporation | Republic of China | Research design and sales of ASIC | 500,000 | 500,000 | 50,000,000 | 100 | 251,768 | 8,660 | 8,660 | |
| Altek Medical Pte. Ltd. | Altek Biotechnology Corporation | Republic of China | Research and development, manufacture and sales of medical electronic equipments | 25,376 | 25,376 | 1,100,000 | 100 | 1,075,840 | 38,213 | 23,589 | |
| " | Altek Medical (HongKong) Limited | HongKong | Investment | 47,993 | 47,993 | N/A | 100 | 127,273 | ( 1,637) | ( 1,011) | |
| " | Altek Medical Sdn. Bhd. | Malaysia | Production services for medical electronic equipments | 287,955 | 159,975 | 38,384,000 | 100 | 269,322 | ( 1,372) | ( 533) | Note 1 |
| Altek (Kunshan) Co., Ltd. | Altek Technology Co., Ltd. | Republic of China | Production and sales of electronic related product components | 28,000 | 28,000 | 2,800,000 | 100 | 28,156 | - | - | |
| Altek International Holding (BVI) Co., Ltd. | Altek Pte. Ltd. | Singapore | Investment | 175,973 | 175,973 | 5,500,000 | 100 | 162,025 | ( 10,371) | ( 10,371) | |
| Altek Pte. Ltd. | Altek Sdn. Bhd. | Malaysia | Production services for digital imaging application | 159,975 | 159,975 | 20,820,000 | 100 | 146,224 | ( 10,371) | ( 10,371) | |

Note 1: The difference between the profit or loss of the investee for the current period and the investment profit or loss recognized in the current period is the unrealized profit and loss adjustments for countercurrent transactions between subsidiaries.

Altek Corporation and subsidiaries
Information on investments in Mainland China
For the three-month period ended March 31, 2026

Table 7

Expressed in thousands of NTD
(Except as otherwise indicated)

| Investee in Mainland China | Main business activities | Paid-in capital | Investment method ( Note 1 ) | Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026 | Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the three-month period ended March 31, 2026: Remitted to Mainland China | Remitted back to Taiwan | Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026 | Net profit (loss) of investee the three-month period ended March 31, 2026 | Ownership held by the Company (direct or indirect) | Investment income (loss) recognised by the Company for the three-month period ended March 31, 2026 | Book value of investments in Mainland China as of March 31, 2026 | Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Altek (Kunshan) Co., Ltd. (Note 2) | Production service for digital imaging application | $ 564,072 | 2 | $ 416,895 | $ - | $ - | $ 416,895 | $ 19,124 | 100 | $ 19,124 | $ 4,244,527 | $ - |
| Toptek Electronics (Kunshan) Co., Ltd. (Note 3) | Production /sales of electronic product components | 159,975 | 2 | 290,611 | - | - | 290,611 | 1,985 | 100 | 1,985 | 606,637 | 95,985 |
| Altek Trading (Shanghai) Co., Ltd. | Wholesale and import/export of electronic products and accessories and package products | 271,958 | 2 | 271,957 | - | - | 271,957 | ( 1,429) | 100 | ( 1,429) | 267,428 | - |
| Altek Precision(Kunshan) Co., Ltd. | Production/sales of plastic and mental parts | 441,531 | 2 | 441,531 | - | - | 441,531 | 202 | 100 | 202 | 175,946 | - |
| Altek Optical Technology(Kunshan) Co., Ltd. | Manufacture and sale of components for electronic related products | 447,930 | 2 | 425,534 | - | - | 425,534 | 16,185 | 75 | 12,139 | 212,412 | - |
| Altek Semiconductor(Shanghai) Co., Ltd. | Research design and sales of imaging technologies, electronic software and hardware | 47,993 | 2 | - | - | - | - | ( 412) | 100 | ( 412) | 101,633 | - |
| Altek Medical(Shanghai) Limited | Sales of medical electronic equipment | 31,995 | 2 | - | - | - | - | ( 1,649) | 61.73 | ( 1,018) | 124,319 | - |
| Altek Medical(Kunshan) Limited | Production service for medical electronic equipment | 27,744 | 2 | - | - | - | - | 2,229 | 61.73 | 1,376 | 116,125 | - |
| Jia Jing Business Management (Kunshan) Co., Ltd. (Note 5) | Business management and non-residential real estate leasing | 605,345 | 2 | 605,345 | - | - | 605,345 | 11,175 | 100 | 11,175 | 768,775 | - |
| Hong Jing Business Management (Kunshan) Co., Ltd. (Note 5) | Business management, housing leasing and property management | 417,535 | 2 | 417,535 | - | - | 417,535 | ( 4,553) | 100 | ( 4,553) | 431,691 | - |

Note 1: Investment methods are classified into the following three categories; fill in the number of category each case belongs to:
(1)Directly invest in a company in Mainland China.
(2)Through investing in an existing company in the third area,which then investeed in the investee in Mainland China.
(3)Others.
Note 2: Including retained earnings capitalized of US$4,600 (In thousand of US dollars).
Note 3: Including retained earnings capitalized of US$3,600 (In thousand of US dollars).
Note 4: The basic explanation of investment profit and loss recognition as follow:
(1)Altek (Kunshan) Co., Ltd, Altek Medical (Shanghai) Limited and Altek Medical (Kunshan) Limited is audited by the R.O.C. parent company's independent auditors
(2)Other companies have self-reported financial statements.
Note 5: It was established by Altek (Kunshan) Co., Ltd.

| Company name | Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026 | Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA) | Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA |
|---|---|---|---|
| Altek Corporation | $2,869,408 | $3,205,056 | $6,001,151 |