JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

MARCH 31, 2026 AND 2025

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

To the Board of Directors and Shareholders of JOCHU TECHNOLOGY CO., LTD.

Introduction

We have reviewed the accompanying consolidated balance sheet of JOCHU TECHNOLOGY CO., LTD. and subsidiaries (the "Group") 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 months then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

We conducted our reviews in accordance with the Standard on Review Engagements 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.

Conclusion

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 of its consolidated financial performance and its consolidated cash flows for the three months then ended in accordance with the 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.

Liao, Fu-Ming	Lin, Yung-Chih

For and on Behalf of PricewaterhouseCoopers, Taiwan

May 12, 2026

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.

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(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)	$ 1,331,306	24	$ 967,332	22	$ 913,527	22
1110	Financial assets at fair value through profit or loss - current	6(2)	4,551	-	3,460	-	228	-
1136	Financial assets at amortized cost - current	6(4) and 8	477,118	9	268	-	278	-
1150	Notes receivable, net	6(5)	85,035	2	70,718	2	21,310	1
1170	Accounts receivable, net	6(5)	1,295,588	23	1,098,232	25	1,243,092	29
1180	Accounts receivable - related parties, net	7	523	-	-	-	1,036	-
1197	Finance lease receivable, net		-	-	-	-	1,813	-
1200	Other receivables	6(6)	185,130	3	163,889	4	128,935	3
1210	Other receivables - related parties	7	10,558	-	-	-	-	-
1220	Current income tax assets		1,227	-	1,074	-	1,574	-
130X	Inventories	6(7)	282,767	5	165,843	6	258,016	6
1410	Prepayments		53,689	1	57,658	1	29,356	1
1470	Other current assets		62,159	1	50,920	1	40,822	1
11XX	**Total current assets**		3,789,651	68	2,679,394	61	2,639,987	63
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	56,717	1	42,413	1	29,527	1
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	8,699	-	8,643	-	8,820	-
1535	Financial assets at amortized cost - non-current	6(4) and 8	378	-	371	-	403	-
1600	Property, plant and equipment	6(8) and 8	1,471,796	26	1,428,946	33	1,236,037	29
1755	Right-of-use assets	6(9) and 7	83,477	2	86,399	2	109,763	3
1780	Intangible assets	6(10)	54,116	1	55,185	1	57,411	1
1840	Deferred income tax assets		39,806	1	41,559	1	41,092	1
1975	Net defined benefit asset - non-current		13,644	-	13,597	-	12,245	-
1990	Other non-current assets	8	35,994	1	21,671	1	79,307	2
15XX	**Total non-current assets**		1,764,627	32	1,698,784	39	1,574,605	37
1XXX	**Total assets**		$ 5,554,278	100	$ 4,378,178	100	$ 4,214,592	100

(Continued)

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(In thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	March 31, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	March 31, 2025 AMOUNT	%
	Current liabilities							
2100	Short-term borrowings	6(11)	$ 146,106	3	$ -	-	$ 45,000	1
2120	Financial liabilities at fair value through profit or loss – current	6(2)	1,654	-	2,425	-	1,900	-
2130	Contract liabilities - current	6(22)	5,524	-	1,442	-	3,449	-
2150	Notes payable		4,774	-	-	-	-	-
2170	Accounts payable	6(12)	660,651	12	626,611	14	635,536	15
2200	Other payables	6(13)	397,926	7	386,976	9	304,317	7
2220	Other payables to related parties	7	279	-	351	-	387	-
2230	Current income tax liabilities		12,310	-	1,000	-	19,723	1
2280	Lease liabilities - current	7	13,312	1	16,820	-	25,137	1
2320	Long-term borrowings - current	6(15)	8,682	-	19,493	1	50,000	1
2399	Other current liabilities		4,370	-	4,841	-	6,154	-
21XX	**Total current liabilities**		1,258,588	23	1,059,959	24	1,091,603	26
	Non-current liabilities							
2530	Bonds payable	6(14)	380,511	7	378,787	9	-	-
2540	Long-term borrowings	6(15)	65,113	1	104,120	3	137,500	3
2570	Deferred income tax liabilities		131,828	2	143,592	3	156,755	4
2580	Lease liabilities - non-current	7	1,803	-	587	-	12,704	-
2600	Other non-current liabilities		6,667	-	6,398	-	6,550	-
25XX	**Total non-current liabilities**		585,922	10	633,484	15	313,509	7
2XXX	**Total liabilities**		1,844,510	33	1,693,443	39	1,405,112	33
	Equity							
	Equity attributable to owners of the parent							
	Share capital	6(18)						
3110	Ordinary share		1,102,631	20	892,631	20	892,631	21
3140	Advance receipts for share capital		-	-	53,713	1	-	-
	Capital surplus	6(19)						
3200	Capital surplus		2,130,039	38	1,673,964	38	1,570,092	37
	Retained earnings	6(20)						
3310	Legal reserve		142,048	3	142,048	3	151,775	4
3320	Special reserve		280,709	5	280,709	7	369,917	9
3350	Accumulated deficit		(224,614)	(4)	(202,062)	(5)	(95,791)	(2)
	Other equity interest	6(21)						
3400	Other equity interest		(292,941)	(5)	(355,248)	(8)	(275,451)	(6)
3500	Treasury shares	6(18)	(25,619)	(1)	(25,619)	-	(25,619)	(1)
31XX	**Equity attributable to owners of the parent**		3,112,253	56	2,460,136	56	2,587,554	62
36XX	**Non-controlling interests**	4(3)	597,515	11	224,599	5	221,926	5
3XXX	**Total equity**		3,709,768	67	2,684,735	61	2,809,480	67
	Significant contingent liabilities and unrecognized contract commitments	9						
	Significant events after the balance sheet date							
3X2X	**Total liabilities and equity**		$ 5,554,278	100	$ 4,378,178	100	$ 4,214,592	100

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

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In thousands of New Taiwan dollars, except for (loss) earnings per share amount)

	Items	Notes	Three months ended March 31 2026 AMOUNT	%	2025 AMOUNT	%
4000	Operating revenue	6(22) and 7	$ 836,726	100	$ 890,413	100
5000	Operating costs	6(7)(27)	(758,011)	(91)	(765,624)	(86)
5900	Gross profit		78,715	9	124,789	14
	Operating expenses	6(27) and 7				
6100	Selling and marketing expenses		(28,755)	(3)	(32,478)	(4)
6200	General and administrative expenses		(89,071)	(11)	(80,167)	(9)
6300	Research and development expenses		(12,566)	(1)	(17,075)	(2)
6450	Expected credit gain	12(2)	1,234	-	990	-
6000	Total operating expenses		(129,158)	(15)	(128,730)	(15)
6900	Net operating (loss) profit		(50,443)	(6)	(3,941)	(1)
	Non-operating income and expenses					
7100	Interest income	6(23)	5,200	1	3,609	1
7010	Other income	6(24) and 7	15,766	2	3,559	-
7020	Other gains and losses	6(25)	14,976	2	1,876	-
7050	Finance costs	6(26) and 7	(5,458)	(1)	(1,437)	-
7000	Total non-operating income and expenses		30,484	4	7,607	1
7900	**Loss (profit) before income tax**		(19,959)	(2)	3,666	-
7950	Income tax expense	6(29)	(3,504)	(1)	(2,771)	-
8200	**Loss (profit) for the year**		($ 23,463)	(3)	$ 895	-
	Other comprehensive income (loss)					
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					

(Continued)

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In thousands of New Taiwan dollars, except for (loss) earnings per share amount)

	Items	Notes	Three months ended March 31			
			2026		2025	
			AMOUNT	%	AMOUNT	%
8361	Financial statements translation differences of foreign operations		$ 72,919	9	($ 2,840)	-
8300	**Other comprehensive income for the year**		$ 72,919	9	($ 2,840)	-
8500	**Total comprehensive income (loss) for the year**		$ 49,456	6	($ 1,945)	-
	Profit (loss) attributable to:					
8610	Owners of the parent		($ 16,915)	(2)	$ 7,967	1
8620	Non-controlling interests		(6,548)	(1)	(7,072)	(1)
			($ 23,463)	(3)	$ 895	-
	Comprehensive income (loss) attributable to:					
8710	Owners of the parent		$ 45,392	6	$ 13,224	2
8720	Non-controlling interests		4,064	-	(15,169)	(2)
			$ 49,456	6	($ 1,945)	-
	Earnings (loss) per share (in dollars)	6(30)				
9750	Basic earnings (loss) per share		($ 0.16)		$ 0.09	
9850	Diluted earnings (loss) per share		($ 0.16)		$ 0.09	

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

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In thousands of New Taiwan dollars)

		Equity attributable to owners of the parent										
		Capital			Retained Earnings							
	Notes	Share capital ordinary share	Advance receipts for share capital	Capital surplus	Legal reserve	Special reserve	Accumulated deficit	Financial statements translation differences of foreign operations	Treasury shares	Total	Non-controlling interests	Total equity
Three months ended March 31, 2025												
Balance at January 1, 2025		$ 892,631	$ -	$ 1,622,130	$ 151,775	$ 369,917	($ 98,935)	($ 280,708)	($ 25,619)	$ 2,631,191	$ 224,366	$ 2,855,557
Profit (loss) for the year		-	-	-	-	-	7,967	-	-	7,967	(7,072)	895
Other comprehensive income (loss) for the year		-	-	-	-	-	-	5,257	-	5,257	(8,097)	(2,840)
Total comprehensive income (loss) for the year		-	-	-	-	-	7,967	5,257	-	13,224	(15,169)	(1,945)
Distribution of cash from capital surplus	6(19)	-	-	(44,132)	-	-	-	-	-	(44,132)	-	(44,132)
Adjustments to share of changes in equity of associates and joint ventures	4(3)	-	-	(7,906)	-	-	(4,823)	-	-	(12,729)	12,729	-
Balance at March 31, 2025		$ 892,631	$ -	$ 1,570,092	$ 151,775	$ 369,917	($ 95,791)	($ 275,451)	($ 25,619)	$ 2,587,554	$ 221,926	$ 2,809,480
Three months ended March 31, 2026												
Balance at January 1, 2026		$ 892,631	$ 53,713	$ 1,673,964	$ 142,048	$ 280,709	($ 202,062)	($ 355,248)	($ 25,619)	$ 2,460,136	$ 224,599	$ 2,684,735
Loss for the year		-	-	-	-	-	(16,915)	-	-	(16,915)	(6,548)	(23,463)
Other comprehensive income (loss) for the year		-	-	-	-	-	-	62,307	-	62,307	10,612	72,919
Total comprehensive income (loss) for the year		-	-	-	-	-	(16,915)	62,307	-	45,392	4,064	49,456
Distribution of cash from capital surplus	6(19)	-	-	(65,558)	-	-	-	-	-	(65,558)	-	(65,558)
Issue of shares	6(18)	210,000	(53,713)	521,633	-	-	-	-	-	677,920	-	677,920
Adjustments to share of changes in equity of associates and joint ventures	4(3)	-	-	-	-	-	(5,637)	-	-	(5,637)	5,637	-
Non-controlling interests	4(3)	-	-	-	-	-	-	-	-	-	363,215	363,215
Balance at March 31, 2026		$ 1,102,631	$ -	$ 2,130,039	$ 142,048	$ 280,709	($ 224,614)	($ 292,941)	($ 25,619)	$ 3,112,253	$ 597,515	$ 3,709,768

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

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(In thousands of New Taiwan dollars)

	Notes	Three months ended March 31 2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit (loss) before tax		($ 19,959)	$ 3,666
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation charges on property, plant, and equipment	6(8)(27)	46,025	38,763
Depreciation charges on right-of-use assets	6(9)(27)	6,323	6,196
Expected credit gain	12(2)	(1,234)	(990)
Amortization charges	6(27)	4,898	3,844
Interest income	6(23)	(5,200)	(3,609)
Loss on disposal of property, plant, and equipment	6(25)	14	-
(Gain) loss on financial assets and liabilities at fair value through profit or loss	6(25)	(15,890)	4,655
Interest expense	6(26)	5,458	1,437
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable, net		(11,719)	1,724
Accounts receivable, net		(169,887)	(106,700)
Accounts receivable to related parties		(523)	1,445
Other receivables		(13,724)	412
Other receivables to related parties		(10,558)	-
Inventories		(12,552)	15,143
Other current assets		(9,584)	(330)
Net defined benefit asset – non current		(47)	(46)
Changes in operating liabilities			
Contract liabilities - current		4,083	1,549
Notes payable		4,774	-
Accounts payable		17,893	26,382
Accounts payable to related parties		(481)	-
Other payables		(52,102)	(79,012)
Other payables to related parties		(73)	170
Other current liabilities		(481)	1,831
Other non-current liabilities		237	226
Cash outflow used in operations		(234,309)	(83,244)
Interest received		2,174	4,372
Interest paid		(3,651)	(1,192)
Income tax paid		(1,604)	(9,182)
Net cash flows used in operating activities		(237,390)	(89,246)

(Continued)

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(In thousands of New Taiwan dollars)

	Notes	Three months ended March 31 2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost		($ 473,419)	($ 406)
Proceeds from disposal of financial assets at amortized cost		-	275
Acquisition of financial assets at fair value through profit or loss		(1,815)	(7,757)
Proceeds from disposal of financial assets at fair value through profit or loss		1,625	-
Acquisition of property, plant, and equipment	6(31)	(78,919)	(41,645)
Disposal of property, plant, and equipment		290	-
Acquisition of intangible assets	6(10)	-	(543)
Increase in guarantee deposits paid		(496)	(446)
Increase in prepayments for equipment		(16,306)	(49,575)
Net cash flows used in investing activities		(569,040)	(100,097)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short-term borrowings	6(32)	363,361	95,000
Repayments of short-term borrowings	6(32)	(215,000)	(95,000)
Proceeds from long-term borrowings	6(32)	23,961	-
Repayments of long-term borrowings	6(32)	(75,553)	(12,500)
Increase in guarantee deposits received	6(32)	14	-
Payments of lease liabilities	6(32)	(4,412)	(4,233)
Proceeds from issue of shares	6(18)	681,287	-
Changes in non-controlling interests	4(3)	363,215	-
Net cash flows generated from (used in) financing activities		1,136,873	(16,733)
Effect of exchange rate changes on cash and cash equivalents		33,531	(1,286)
Net increase (decrease) in cash and cash equivalents		363,974	(207,362)
Cash and cash equivalents at beginning of period		967,332	1,120,889
Cash and cash equivalents at end of period		$ 1,331,306	$ 913,527

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

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. History and Organization

Jochu Technology Co., Ltd. (the "Company") was incorporated in June 2000 under the provisions of the Company Act of the Republic of China (R.O.C.). The Company and its subsidiaries (the "Group") are primarily engaged in manufacturing and selling of optoelectronic components, stamping molds, metal furniture, medical devices, and related international trading business. On April 17, 2006 and December 31, 2005, the Company merged with Yourui Precision Technology Co., Ltd. ("Yourui") and Jingrong Machinery Co., Ltd. ("Jingrong"), respectively. The Company was the surviving company, while Yourui and Jingrong were the merged companies. The Company has been listed on the Taiwan Stock Exchange since April 2020.

2. The Date of Authorization for Issuance of the Financial Statements and Procedures for Authorization

These consolidated financial statements were authorized for issuance by the Board of Directors on May 12, 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") 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
Amendments 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

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：

Amendments to IFRS 9 and IFRS 7, 'Amendments to the Classification and Measurement of Financial. Instruments'— clarify the date of recognition and derecognition of some financial assets and liabilities.

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

None.

(3) IFRSs issued by International Accounting Standards Board ("IASB") but not yet endorsed by the FSC

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

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by IASB
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027(Note)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Amendments 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 profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

4. Summary of Significant Accounting Policies

Except for the compliance statement, basis of preparation and basis of consolidation set out below, the rest of the significant accounting policies applied in the preparation of these consolidated financial statements are the same as those disclosed in Note 4 to the consolidated financial statements as of and for the year ended December 31, 2025. The policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

A. These consolidated financial statements of the Group have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the FSC.

B. These consolidated financial statements are to be read in conjunction together with the consolidated financial statements for the year ended December 31, 2025.

(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 and financial liabilities (including derivative instruments) at fair value through profit or loss.

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

(c) Defined benefit assets recognized 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 judgment in the process of applying the Group's accounting policies. The areas involving a higher degree of judgment 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:

The basis for preparation of these consolidated financial statements is the same as that for the preparation of the consolidated financial statements for the year ended December 31, 2025.

B. Subsidiaries included in the consolidated financial statements:

			Ownership (%)			
Name of investor	Name of subsidiary	Main business activities	March 31, 2026	December 31, 2025	March 31, 2025	Description
The Company	JOCHU INVESTMENT LTD. (JOCHU BVI)	Investment holding	100%	100%	100%	
	LEGIUN TECHNOLOGY CO., LTD. (LEGIUN)	Sales of medical devices	100%	100%	100%	
	eBio International Co., Ltd. (eBio International)	Investment holding	75.49%	75.49%	73.66%	Note1 Note2

Name of investor	Name of subsidiary	Main business activities	Ownership (%) March 31, 2026	December 31, 2025	March 31, 2025	Description
JOCHU BVI	SUZHOU JOCHU PRECISION METAL CO., LTD. (SUZHOU JOCHU)	Production and sales of optoelectronic components, stamping molds, and related international trading business	100%	100%	100%	
	JOCHU GLOBAL INVESTMENT (CAYMAN) LTD. (JOCHU GLOBAL)	Investment holding	100%	100%	100%	
	PROSPERITY INVESTMENT HOLDING PTE. LTD. (PIH)	Investment holding	66.85%	65%	65%	Note4 Note6
eBio International	eBio technology Inc.(eBio technology)	Research and development, manufacturing of medical electronic devices, biomedical sensors, and integrated design services for healthcare systems.	100%	100%	100%	Note3
JOCHU GLOBAL	JOCHU INTERNATIONAL (CAYMAN) LTD. (JOCHU INTERNATIONAL)	Investment holding	100%	100%	100%	
JOCHU INTERNATIONAL	JOCHU TECHNOLOGY (XIAMEN) LTD. (XIAMEN JOCHU)	Investment holding	66.67%	66.67%	66.67%	

Name of investor	Name of subsidiary	Main business activities	Ownership (%) March 31, 2026	December 31, 2025	March 31, 2025	Description
PIH	JOCHU VIETNAM	Production and sales of optoelectronic components, stamping molds, and related international trading business	100%	100%	100%	Note5 Note7
SUZHOU JOCHU	XIAMEN JOCHU	Production and sales of optoelectronic components, stamping molds, and related international trading business	33.33%	33.33%	33.33%	

Note 1: On February 6, 2025, the Company's Board of Directors resolved to increase investment in eBio International. In February 2025, the Company converted debt of $30,000 into equity and additionally contributed $6,000 in cash to participate in the capital increase plan. As a result, the Company's ownership in eBio International increased from 52.02% to 73.66% as of March 31, 2025. The difference between the acquisition cost and the net assets acquired was recognized as a reduction in capital surplus and retained earnings in the amounts of $7,906 and $4,823, respectively.

Note 2: On August 13, 2025, the Company's Board of Directors resolved to increase investment in eBio International. The Company contributed $5,988 in cash to participate in the capital increase plan. As a result, the Company's ownership in eBio International increased from 73.66% to 75.49% as of September 30, 2025. The difference between the acquisition cost and the net assets acquired was recognized as a reduction in retained earnings in the amounts of $1,128.

Note 3: eBio Technology Inc. conducted cash capital increases of $36,000 and $6,000 in February and August 2025, respectively. eBio International participated in the capital increase plans in proportion to its shareholding by contributing cash of $36,000 and $6,000, respectively.

Note 4: PIH conducted a cash capital increase of $174,930 (USD 6,000 thousand) in July 2025. JOCHU BVI participated in the capital increase in proportion to its shareholding by contributing cash of $113,705 (USD 3,900 thousand).

Note 5: JOCHU VIETNAM conducted a cash capital increase of $174,930 (USD 6,000 thousand) in July 2025. PIH participated in the capital increase plan in proportion to its shareholding by contributing cash of $174,930 (USD 6,000 thousand).

Note 6: PIH conducted a cash capital increase of $1,150,180 (USD 36,595 thousand) in March 2026. JOCHU BVI did not participated in the capital increase in proportion to its shareholding by contributing cash of $786,966 (USD 25,039 thousand). As a result, the Company's ownership in PIH increased from 65% to 66.85% as of March 31, 2026. The difference between the acquisition cost and the net assets acquired was recognized as a reduction in retained earnings in the amounts of $5,637.

Note 7: JOCHU VIETNAM conducted a cash capital increase of $1,150,180 (USD 36,595 thousand) in March 2026. PIH participated in the capital increase plan in proportion to its shareholding by contributing cash of $1,150,180 (USD 36,595 thousand).

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:

As at March 31, 2026, December 31, 2025 and March 31, 2025 the non-controlling interest amounted to $597,515 、$224,599 and $221,926, respectively. The information of non-controlling interest and respective subsidiaries is as follows:

		Non-controlling interests			
		March 31, 2026		December 31, 2025	
Name of subsidiary	Principal place of business	Amount	Ownership (%)	Amount	Ownership (%)
PIH	Singapore	$ 592,899	33.15%	$ 219,497	35%

		March 31, 2025	
Name of subsidiary	Principal place of business	Amount	Ownership (%)
PIH	Singapore	$ 216,655	35%

Summarized financial information of the subsidiaries:

<u>Balance sheet</u>

	PIH		
	March 31, 2026	December 31, 2025	March 31, 2025
Current asset	$ 1,522,557	$ 361,516	$ 275,607
Non-current assets	644,285	568,967	408,893
Current liabilities	(312,236)	(198,286)	(64,489)
Non-current liabilities	(66,073)	(105,063)	(996)
Total net assets	$ 1,788,533	$ 627,134	$ 619,015

Statement of comprehensive income

	PIH	
	Three months ended March 31,	
	2026	2025
Revenue	$ 175,182	$ 52,038
Loss before income tax	(17,274)	(18,766)
Income tax expense	-	-
Loss for the Period	(17,274)	(18,766)
Other comprehensive income, net of tax	(3,222)	(31,130)
Total comprehensive income for the year	($ 20,496)	($ 49,896)
Comprehensive income attributable to non-controlling interest	($ 7,046)	($ 17,464)

Cash Flow Statements

	PIH	
	Three months ended March 31,	
	2026	2025
Net cash used in operating activities	($ 115,650)	($ 23,937)
Net cash used in investing activities	(556,592)	(52,397)
Net cash provided by financing activities	1,209,294	-
Effect of exchange rates on cash and cash equivalents	6,232	(7,214)
Increase (decrease) in cash and cash equivalents	543,284	(83,548)
Cash and cash equivalents, beginning of year	18,352	233,449
Cash and cash equivalents, end of year	$ 561,636	$ 149,901

(4) Employee benefits

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

(5) Income tax

A. The interim period income tax expense is recognized 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.

B. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognises the effect of the change immediately in the interim period in which the change occurs. The effect of the change on items recognised outside profit or loss is recognised in other comprehensive income or equity while the effect of the change on items recognised in profit or loss is recognised in profit or loss.

5. Critical Accounting Judgments, Estimates and Key Sources of Assumption Uncertainty

The additional disclosures are set out below. For the rest of the information, 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 and petty cash	$ 465	$ 438	$ 381
Checking accounts and demand deposits	310,647	354,996	381,439
Time deposits	1,020,194	611,898	531,707
	$ 1,331,306	$ 967,332	$ 913,527

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 and liabilities at fair value through profit or loss

	March 31, 2026	December 31, 2025	March 31, 2025
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Forward foreign exchange contracts	$ 2,871	$ 2,380	$ 228
Convertible bonds-call / put option	1,200	1,200	-
	4,071	3,580	228
Valuation adjustment	480	(120)	-
	$ 4,551	$ 3,460	$ 228
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Private equity fund	$ 30,000	$ 30,000	$ 30,000
Valuation adjustment	26,717	12,413	(473)
	$ 56,717	$ 42,413	$ 29,527
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Forward foreign exchange contracts	$ 1,654	$ 2,425	$ 1,900

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

	Three months ended March 31,	
	2026	2025
Financial assets and liabilities mandatorily measured at fair value through profit or loss		
Forward foreign exchange contracts	$ 986	($ 3,705)
Convertible bonds-call / put option	600	-
Private equity fund	14,304	(950)
	$ 15,890	($ 4,655)

B. The Group entered into contracts relating to derivative financial assets which were not accounted for under hedge accounting. The information is listed below:

Derivative financial Instruments	March 31, 2026 Contract amount (notional principal) (in thousands)		Maturity date
Current items:			
Forward foreign exchange contracts			
Sell USD Buy RMB	USD	12,880	2026.04.01~2026.09.30
Sell USD Buy NTD	USD	5,640	2026.04.01~2026.06.10

Derivative financial Instruments	December 31, 2025 Contract amount (notional principal) (in thousands)		Maturity date
Current items:			
Forward foreign exchange contracts			
Sell USD Buy RMB	USD	11,820	2026.01.01~2026.06.30
Sell USD Buy NTD	USD	4,060	2026.01.12~2026.03.10

Derivative financial Instruments	March 31,2025 Contract amount (notional principal) (in thousands)		Maturity date
Current items:			
Forward foreign exchange contracts			
Sell USD Buy RMB	USD	11,960	2025.04.01~2025.10.29
Sell USD Buy NTD	USD	4,060	2025.04.10~2025.06.10

The Group entered into forward foreign exchange contracts to sell USD to hedge exchange rate fluctuations of foreign currency denominated assets and liabilities. However, these forward foreign exchange contracts are not accounted for under hedge accounting.

C. The Group had no financial assets at fair value through profit or loss pledged to others as collateral.

D. 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.

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

Items	March 31, 2026	December 31, 2025	March 31, 2025
Non-current items:			
Equity instruments			
Unlisted stocks			
W Company	$ 3,199	$ 3,143	$ 3,320
Y Company	3,000	3,000	3,000
B Company	2,500	2,500	2,500
	$ 8,699	$ 8,643	$ 8,820

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. As at March 31, 2026, December 31, 2025 and March 31, 2025, the fair value of such investments were the same as the book value.

B. The fair value changes of financial assets measured at fair value through other comprehensive income recognized in other comprehensive income were zero for the three months ended March 31, 2026 and 2025.

C. The Group had no financial assets at fair value through other comprehensive income pledged to others as collateral.

(4) Financial assets at amortized cost

Items	March 31, 2026	December 31, 2025	March 31, 2025
Current items:			
Restricted assets	$ 1,710	$ 268	$ 278
Time deposits with original maturity period of more than three months	475,408	-	-
	$ 477,118	$ 268	$ 278
Non-current item:			
Restricted assets	$ 378	$ 371	$ 403

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

	Three months ended March 31,	
	2026	2025
Interest income	$ 1,469	$ 1

B. 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 financial assets at amortized cost held by the Group was the book value at the balance sheet date.

C. Details of the Group's financial assets at amortized cost pledged to others as collateral are provided in Note 8.

D. The counterparties of the Group's investments in certificates of deposits 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	$ 85,035	$ 70,718	$ 21,310
Accounts receivable	$ 1,301,981	$ 1,105,729	$ 1,244,312
Less: Allowance for sales returns and discounts	(2,994)	(2,885)	-
Less: Allowance for uncollectible accounts	(3,399)	(4,612)	(1,220)
	$ 1,295,588	$ 1,098,232	$ 1,243,092

A. As at March 31, 2026, December 31, 2025 and March 31, 2025, notes receivable and accounts receivable were all from contracts with customers. As at January 1, 2025, the balance of receivables from contracts with customers amounted to $1,147,247.

B. The ageing analysis of notes receivable and accounts receivable is as follows:

	March 31, 2026	
	Notes receivable	Accounts receivable
Not past due	$ 85,035	$ 1,276,025
Up to 90 days	-	25,956
Over 91 days	-	-
	$ 85,035	$ 1,301,981

	December 31, 2025		March 31, 2025	
	Notes receivable	Accounts receivable	Notes receivable	Accounts receivable
Not past due	$ 70,718	$ 1,080,690	$ 21,310	$ 1,223,299
Up to 90 days	-	23,826	-	19,793
Over 91 days	-	1,213	-	1,220
	$ 70,718	$ 1,105,729	$ 21,310	$ 1,244,312

The above ageing analysis was based on past due date.

C. 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 and accounts receivable were the book value at the balance sheet date.

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

E. As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group had outstanding discounted notes receivable amounting to $40,485, $36,314 and $0, respectively. The Group has payment obligation when the drawers of the notes refuse to pay for the notes at maturity. However, in general, the Group does not expect that the drawers of the notes would refuse to pay for the notes at maturity. The liabilities arising on discounted notes receivable were presented as other payables.

(6) Other receivables

	March 31, 2026	December 31, 2025	March 31, 2025
Receipts under custody - Molds	$ 157,445	$ 147,974	$ 113,438
Molds receivable	9,999	8,909	3,645
Others	17,686	7,006	11,852
	$ 185,130	$ 163,889	$ 128,935

(7) Inventories

	March 31, 2026	December 31, 2025	March 31, 2025
Raw materials	$ 117,831	$ 116,956	$ 106,033
Work in progress	146,504	133,481	89,090
Finished goods	115,945	110,405	124,217
	380,280	360,842	319,340
Less: Allowance for valuation loss	(97,513)	(94,999)	(61,324)
	$ 282,767	$ 265,843	$ 258,016

The cost of inventories recognized as expense for the year:

	Three months ended March 31,	
	2026	2025
Cost of inventories sold	$ 770,774	$ 775,058
Loss on (Gain on reversal of) market value	1,521	4,034
Loss on disposal of inventory	6,993	3,708
Revenue from sale of scraps	(21,277)	(17,176)
	$ 758,011	$ 765,624

(8) Property, plant and equipment

	2026								
	Land	Buildings and structures	Machinery and equipment	Transportation equipment	Office equipment	Leasehold improvements	Other equipment	Construction in progress	Total
At January 1									
Cost	$ 313,143	$ 1,153,876	$ 1,234,484	$ 28,739	$ 16,974	$ 25,515	$ 215,579	$ 176,603	$ 3,164,913
Accumulated depreciation	-	(636,299)	(835,888)	(21,214)	(13,417)	(17,125)	(179,981)	-	(1,703,924)
Accumulated impairment	-	(14,674)	(16,650)	-	(416)	-	(303)	-	(32,043)
	$ 313,143	$ 502,903	$ 381,946	$ 7,525	$ 3,141	$ 8,390	$ 35,295	$ 176,603	$ 1,428,946
Opening net book amount as at January 1	$ 313,143	$ 502,903	$ 381,946	$ 7,525	$ 3,141	$ 8,390	$ 35,295	$ 176,603	$ 1,428,946
Additions	-	774	3,169	-	-	-	874	61,100	65,917
Disposal	-	-	(305)	-	-	-	-	-	(305)
Depreciation charge	-	(14,914)	(23,507)	(1,057)	(426)	(653)	(5,468)	-	(46,025)
Reclassifications	-	1,488	10,495	-	-	-	1,705	(10,705)	2,983
Net exchange differences	-	8,230	7,623	197	9	-	650	3,571	20,280
Closing net book amount as at March 31	$ 313,143	$ 498,481	$ 379,421	$ 6,665	$ 2,724	$ 7,737	$ 33,056	$ 230,569	$ 1,471,796
At March 31									
Cost	$ 313,143	$ 1,173,232	$ 1,275,481	$ 29,310	$ 17,050	$ 25,515	$ 221,081	$ 230,569	$ 3,285,381
Accumulated depreciation	-	(660,077)	(879,406)	(22,645)	(13,910)	(17,778)	(187,722)	-	(1,781,538)
Accumulated impairment	-	(14,674)	(16,654)	-	(416)	-	(303)	-	(32,047)
	$ 313,143	$ 498,481	$ 379,421	$ 6,665	$ 2,724	$ 7,737	$ 33,056	$ 230,569	$ 1,471,796

	2025								
	Land	Buildings and structures	Machinery and equipment	Transportation equipment	Office equipment	Leasehold improvements	Other equipment	Construction in progress	Total
At January 1									
Cost	$ 313,143	$ 1,150,187	$ 1,154,975	$ 26,217	$ 15,246	$ 23,195	$ 198,257	$ 32,277	$ 2,913,497
Accumulated depreciation	-	(600,095)	(826,796)	(19,235)	(12,297)	(14,608)	(161,526)	-	(1,634,557)
Accumulated impairment	-	(14,674)	(20,824)	-	(416)	-	(303)	-	(36,217)
	$ 313,143	$ 535,418	$ 307,355	$ 6,982	$ 2,533	$ 8,587	$ 36,428	$ 32,277	$ 1,242,723
Opening net book amount as at January 1	$ 313,143	$ 535,418	$ 307,355	$ 6,982	$ 2,533	$ 8,587	$ 36,428	$ 32,277	$ 1,242,723
Additions	-	247	130	-	-	165	682	36,336	37,560
Depreciation charge	-	(13,186)	(18,262)	(866)	(308)	(619)	(5,522)	-	(38,763)
Net exchange differences	-	(3,979)	(1,350)	11	(5)	-	676	(836)	(5,483)
Closing net book amount as at March 31	$ 313,143	$ 518,500	$ 287,873	$ 6,127	$ 2,220	$ 8,133	$ 32,264	$ 67,777	$ 1,236,037
At March 31									
Cost	$ 313,143	$ 1,141,305	$ 1,160,510	$ 26,416	$ 15,534	$ 23,360	$ 200,082	$ 67,777	$ 2,948,127
Accumulated depreciation	-	(608,131)	(851,812)	(20,289)	(12,898)	(15,227)	(167,515)	-	(1,675,872)
Accumulated impairment	-	(14,674)	(20,825)	-	(416)	-	(303)	-	(36,218)
	$ 313,143	$ 518,500	$ 287,873	$ 6,127	$ 2,220	$ 8,133	$ 32,264	$ 67,777	$ 1,236,037

A. Amount of borrowing costs capitalized as part of property, plant and equipment and the range of the interest rates for such capitalization: None.

B. The significant components of buildings and structures include main plants and engineering systems, which are depreciated over 15~36 years and 5~25 years, respectively.

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

D. The amount of reclassifications for the three months ended March 31, 2026 was reclassified from other non-current assets to property, plant and equipment.

(9) Leasing arrangements－lessee

A. The Group leases various assets including land, buildings, business vehicles, and multifunction printers. Rental contracts for land are typically made for periods of 46 to 50 years, while the others are made for periods of 1 to 5 years. Lease terms 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 leasing of warehouse, office, and business vehicles. Low-value assets comprise leasing of multifunction printers. The abovementioned leases were excluded from right-of-use assets.

C. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	Carrying amount		
	March 31, 2026	December 31, 2025	March 31, 2025
Land	$ 65,354	$ 64,541	$ 70,996
Buildings	14,755	19,769	36,136
Business vehicles	3,368	2,089	2,631
	$ 83,477	$ 86,399	$ 109,763

	Depreciation charge	
	Three months ended March 31,	
	2026	2025
Land	$ 418	$ 450
Buildings	5,447	5,385
Business vehicles	458	361
	$ 6,323	$ 6,196

D. For the three months ended March 31, 2026 and 2025, the additions to right-of-use assets were $2,033 and $557, respectively.

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

	Three months ended March 31,	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 87	$ 238
Expense on short-term lease contracts	4,717	3,105
Expense on leases of low-value assets	18	14
Expense on variable lease payments	585	207

F. For the three months ended March 31, 2026 and 2025, the Group's total cash outflow for leases were $9,732 and $7,559, respectively.

G. Variable lease payments

Some of the Group's lease contracts contain variable lease payment terms that are linked to distance and hours which were used. Various lease payments that depend on distance and hours are recognized in profit or loss in the period in which the event or condition that triggers those payments occurs.

(10) Intangible asset

	2026			
	Patent Right	Goodwill	Others	Total
At January 1				
Cost	$ 24,100	$ 45,247	$ 9,010	$ 78,357
Accumulated amortization	(6,614)	-	(1,642)	(8,256)
Accumulated impairment	-	(14,916)	-	(14,916)
	$ 17,486	$ 30,331	$ 7,368	$ 55,185
At January 1	$ 17,486	$ 30,331	$ 7,368	$ 55,185
Amortization charge	(601)	-	(468)	(1,069)
At March 31	$ 16,885	$ 30,331	$ 6,900	$ 54,116
At March 31				
Cost	$ 24,100	$ 45,247	$ 9,010	$ 78,357
Accumulated amortization	(7,215)	-	(2,110)	(9,325)
Accumulated impairment	-	(14,916)	-	(14,916)
	$ 16,885	$ 30,331	$ 6,900	$ 54,116

	2025			
	Patent Right	Goodwill	Others	Total
At January 1				
Cost	$ 24,100	$ 45,247	$ 7,639	$ 76,986
Accumulated amortization	(4,208)	-	-	(4,208)
Accumulated impairment	-	(14,916)	-	(14,916)
	$ 19,892	$ 30,331	$ 7,639	$ 57,862
At January 1	$ 19,892	$ 30,331	$ 7,639	$ 57,862
Additions	-	-	543	543
Amortization charge	(601)	-	(393)	(994)
At March 31	$ 19,291	$ 30,331	$ 7,789	$ 57,411
At March 31				
Cost	$ 24,100	$ 45,247	$ 8,182	$ 77,529
Accumulated amortization	(4,809)	-	(393)	(5,202)
Accumulated impairment	-	(14,916)	-	(14,916)
	$ 19,291	$ 30,331	$ 7,789	$ 57,411

A. The amounts recognized in amortization charge are listed below:

	Three months ended March 31,	
	2026	2025
General and administrative expenses	$ 1,069	$ 994

B. Amount of borrowing costs capitalized as part of intangible assets and the range of the interest rates for such capitalization: None.

C. Goodwill is allocated to the Group's cash-generating units identified by operating segments.

	March 31,2026	December 31,2026	March 31,2025
Medical businesses	$ 30,331	$ 30,331	$ 30,331

D. The recoverable amount is assessed based on value in use which is calculated using pre-tax cash flow forecasts from five-year financial budgets approved by management. The Group's recoverable amount calculated based on value in use exceeds the book value, so no impairment of goodwill has occurred. The key assumptions for the calculation of value in use, please refer to Note 6(10) in the consolidated financial statements for the year ended December 31, 2025.

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

(11) Short-term borrowings

December 31, 2025: None.

Type of borrowings	March 31, 2026	Interest rate range	Collateral
Bank borrowings			
Unsecured borrowings	$ 149,106	1.94%～4.60%	None

Type of borrowings	March 31, 2025	Interest rate range	Collateral
Bank borrowings			
Unsecured borrowings	$ 45,000	2.09%～2.10%	None

(12) Accounts payable

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts payable	$ 565,244	$ 542,417	$ 535,312
Estimated accounts payable	95,407	84,194	100,224
	$ 660,651	$ 626,611	$ 635,536

(13) Other payables

	March 31, 2026	December 31, 2025	March 31, 2025
Insurance payable	$ 77,814	$ 72,434	$ 76,611
Salaries and bonus payable	71,986	98,607	64,963
Cash dividends payable from capital surplus	65,558	-	44,132
Liability for discounted notes receivable	40,485	36,314	-
Molds cost payable	39,306	46,134	34,734
Equipment payable	20,442	47,377	13,976
Others	82,335	86,110	69,901
	$ 397,926	$ 386,976	$ 304,317

(14) Bonds payable:

	March 31, 2026	December 31, 2025
Bonds payable	$ 400,000	$ 400,000
Less: Discount on bonds payable	(19,489)	(21,213)
	$ 380,511	$ 378,787

The issuance of 1st domestic secured/unsecured convertible bonds by the Company, as approved by the regulatory authority:

A. The terms are as follows

(a) The Company issued convertible bonds with a total face value of $400,000, carrying a coupon rate of 0%, at 111.76% of par, resulting in total proceeds of $447,042. The bonds have a term of three years, with the circulation period from December 26, 2025 to December 26, 2028. The bonds will be redeemed in cash at face value in a lump sum upon maturity. The convertible bonds were listed for trading on the Taipei Exchange on December 26, 2025. The bonds are guaranteed by CTBC Bank Co., Ltd., with a guarantee coverage ratio of 100%.

(b) The bondholders have the right to ask for conversion of the bonds into common shares of the Company during the period from the date after three months of the bonds issue to the maturity date, except for the stop transfer period as specified in the terms of the bonds or the applicable laws/regulations. The rights and obligations of the new shares converted from the bonds are the same as the issued and outstanding common shares.

(c) The conversion price of the bonds is determined in accordance with the pricing model as specified in the terms of the bonds, and is subject to adjustments in accordance with the anti-dilution provisions if relevant conditions occur subsequently. In addition, on each reset date as specified in the terms of the bonds, the conversion price shall be recalculated based on the pricing model. If the recalculated conversion price is higher than the conversion price before the reset, no adjustment shall be made. The initial conversion price upon issuance was $46.3 (in dollars) per share. Due to the Company's cash capital increase, the conversion price was adjusted from $46.3 (in dollars) per share to $45.0 (in dollars) per share, effective January 13, 2026.

(d) The bondholders have the right to require the Company to redeem any bonds at a price equal to the face value of the bonds upon three years from the issue date.

(e) The Company may repurchase all the bonds outstanding in cash at the bonds' face value at any time after the following events occur: (i) the closing price of the Company common shares is above the then conversion price by 30% for 30 consecutive trading days during the period from the date after one month of the bonds issue to 40 days before the maturity date, or (ii) the outstanding balance of the bonds is less than 10% of total initial issue amount during the period from the date after three months of the bonds issue to 40 days before the maturity date.

(f) Under the terms of the bonds, all bonds redeemed (including bonds repurchased from the Taipei Exchange), matured and converted are retired and not to be re-issued; all rights and obligations attached to the bonds are also extinguished.

B. Regarding the issuance of convertible bonds, the equity conversion options amounting to $66,922 were separated from the liability component and were recognised in 'capital surplus—share options' in accordance with IAS 32. The call options and put options embedded in bonds payable were separated from their host contracts and were recognised in 'financial assets or liabilities at fair value through profit or loss' in net amount in accordance with IFRS 9 because the economic characteristics and risks of the embedded derivatives were not closely related to those of the host contracts. The effective interest rates of the bonds payable after such separation ranged between 1.81% ~ 1.82%.

C. As of March 31, 2026, no conversion of the bonds into common shares has occurred, as the conversion period has not yet commenced.

March 31, 2025: None.

(15) Long-term borrowings

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	March 31, 2026
Installment-repayment borrowings				
Secured borrowings	Borrowing period is from July 8, 2025 to November 28, 2030; interest is payable monthly.	8.35%~9.00%	Please refer to Note 8	$ 73,795
Less: Current portion				(8,682)
				$ 65,113

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	December 31, 2025
Installment-repayment borrowings				
Secured borrowings	Borrowing period is from July 8, 2025 to November 28, 2030; interest is payable monthly.	8.35%~9.00%	Please refer to Note 8	$ 123,613
Less: Current portion				(19,493)
				$ 104,120

Type of borrowings	Borrowing period and repayment term	Interest rate range	Collateral	March 31, 2025
Installment-repayment borrowings				
Secured borrowings	Borrowing period is from December 28, 2021 to December 28, 2028; interest is payable monthly.	1.97%	Please refer to Note 8	$ 187,500
Less: Current portion				(50,000)
				$ 137,500

(16) Pensions

A. Defined benefit pension plan

(a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law, 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 Law. 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. Also, the Company would assess the balance in the aforementioned labor pension reserve account by the end of December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.

(b) For the aforementioned pension plan, the Group recognised pension costs of ($47) and ($46) for the three months ended March 31, 2026 and 2025, respectively.

(c) The Company has acquired the approval from the Hsinchu County Government to suspend continuous contribution to the defined benefit pension plan for 2026 and 2025.

(d) The company has a long-term employee benefits plan, under which employees are rewarded with a bonus, a certificate of appreciation, or a trophy upon completing every five years of service. For the employee benefits plan, the Company recognized pension costs of $237 and $226 for the three months ended March 31, 2026 and 2025, respectively.

B. Defined contribution pension plan

(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 (the "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.

(b) The Company's mainland China subsidiaries have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China (PRC) are based on certain percentage of employees' monthly salaries and wages. The contribution for each employee was planned by PRC government. Other than the monthly contributions, the Group has no further obligations.

(c) The pension costs under the defined contribution pension plans of the Group were $10,808 and $8,227 for the three months ended March 31, 2026 and 2025, respectively.

(17) Share-based payment

For the three months ended March 31, 2026

A. The Company's share-based payment arrangements were as follows:

Type of arrangement	Grant date	Quantity granted	Contract period	Vesting conditions
Cash capital increase reserved for employee preemption	2025.12.10	3,150 thousand shares	NA	Vested immediately

Among the share-based payment arrangements above are settled by equity.

B. Details of the share-based payment arrangements are as follows:

	2026	
	No. of options (in thousands)	Weighted-average exercise price (in dollars)
Options outstanding at January 1	3,150	$ 35
Options exercised	(2,373)	35
Options expired	(777)	35
Options outstanding at March 31	-	-
Options exercisable at March 31	-	-

C. The fair value of stock options granted on grant date is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

Type of arrangement	Grant date	Stock price	Exercise price	Expected price volatility	Expected option life	Expected dividends	Risk-free interest rate	Fair value per unit
Employee stock options	2025.12.10	46.5 (in dollars)	35 (in dollars)	65.81%	29 days	-	1.20%	11.73 (in dollars)

Note: Expected price volatility rate was estimated by using the stock prices of the most recent period with length of this period approximate to the length of the stock options' expected life, and the standard deviation of return on the stock during this period.

For the three months ended March 31, 2025 : None.

(18) Share capital

A. As of March 31, 2026, the Company's authorized capital was $2,000,000, consisting of 200,000 thousand shares of ordinary stock, and the paid-in capital was $1,102,631 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

Movements in the number of the Company's ordinary shares in thousands outstanding are as follows:

	2026	2025
At January 1	88,263	88,263
Share buyback	21,000	-
At March 31	109,263	88,263

B. On March 25, 2025, the shareholders' meeting resolved not to proceed with the previously approved private placement of up to 15,000 thousand common shares or domestic convertible corporate bonds, as resolved in the shareholders' meeting on May 24, 2024. As of March 25, 2025, no private placement of common shares or domestic convertible corporate bonds had been executed under this fundraising plan.

C. On August 13, 2025, the Company's Board of Directors approved a cash capital increase through the issuance of 21,000 thousand ordinary shares with a par value of $10 (in dollars) per share. The record date for the capital increase was January 13, 2026. The subscription price was $35 (in dollars) per share, and the total amount of proceeds received was $735,000, of which $53,713 had been recorded as advance receipts as of December 31, 2025. The capital increase was registered and approved by the competent authority on February 3, 2026. The issuance costs amounted to $3,367.

D. On March 12, 2026, the Company's Board of Directors approved a private placement of up to 50,000 thousand ordinary shares or domestic convertible corporate bonds. As of March 31, 2026, the total amount raised through the private placement of ordinary shares and domestic convertible corporate bonds was NT$0.

E. Treasury Shares

(a) The Company's Board of Directors approved a share buyback program on December 22, 2023 to repurchase 1,000 thousand shares during the period from December 25, 2023 to February 23, 2024. The repurchase price range is between $16.65 (in dollars) and $35.35 (in dollars) per share. Details are summarized below:

		March 31, 2026		
Name of company holding the shares	Reason for reacquisition	Number of shares (In thousands)	Carrying amount	
The Company	To be reissued to employees	1,000	$	25,619

		December 31, 2025		
Name of company holding the shares	Reason for reacquisition	Number of shares (In thousands)	Carrying amount	
The Company	To be reissued to employees	1,000	$	25,619

		March 31, 2025		
Name of company holding the shares	Reason for reacquisition	Number of shares (In thousands)	Carrying amount	
The Company	To be reissued to employees	1,000	$	25,619

(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 realized 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. Treasury shares to enhance the Company's credit rating and the stockholders' equity should be retired within six months of acquisition.

(19) Capital surplus

	March 31, 2026	December 31, 2025	March 31, 2025
Share premium	$ 1,945,633	$ 1,461,724	$ 1,461,724
From business combinations	31,797	31,797	31,797
Treasury share transactions	76,571	76,571	76,571
Employee stock options	-	36,950	-
Share options	66,922	66,922	-
Other	9,116	-	-
	$ 2,130,039	$ 1,673,964	$ 1,570,092

A. 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 stocks 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 capitalized 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.

B. On March 25, 2025, the company's board of directors resolved a cash distribution of $44,132 from the capital surplus ($0.5 per share).

C. On March 12, 2026, the company's board of directors resolved a cash distribution of $65,558 from the capital surplus ($0.6 per share).

(20) Retained earnings

A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses, set aside 10% of the remaining amount as legal reserve, then set aside or reverse a special reserve according to relevant regulations when necessary. The remainder, if any, to be retained or to be appropriated shall be proposed by the Board of Directors and resolved by the shareholders at the shareholders' meeting. The Board of Directors is authorized to distribute all or part of the dividends and bonuses, capital surplus or legal reserve that should be distributed in cash by a resolution approved by more than half of the directors present at a meeting with the presence of more than two-thirds of the directors. Such provisions does not require approval by the shareholders.

B. The Company's dividend policy is summarized below: as the Company is in the stable growth stage, the residual dividend policy is adopted taking into consideration the Company's future capital expenditure plans and the financial structure. According to the dividend policy adopted by the Board of Directors, at least 1% of the Company's distributable earnings as of the end of the period shall be appropriated as cash or stock dividends, of which not more than 60% shall be paid in stock.

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

D. Special reserve

(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.

E. Appropriation of losses

(a) The appropriations of 2024 losses had been resolved at the annual shareholders' meeting on May 15 2025. Details are summarized below:

	2024	
	Amount	Dividends per share (in dollars)
Legal reserve cover losses	($ 9,727)	
Reversal of special reserve	(89,208)	

(b) The appropriation of 2025 losses was proposed by the Board of Directors on March 12, 2026. Details are summarized below.

	2025	
	Amount	Dividends per share (in dollars)
Legal reserve cover losses	($ 142,048)	
Appropriation of capital surplus to offset losses	(60,014)	

The aforementioned proposal for the appropriation of 2025 losses had not yet been resolved at the shareholders' meeting as of May 12, 2026.

(21) Other equity items

	2026	2025
At January 1	($ 355,248)	($ 280,708)
Currency translation differences:		
–Group	62,307	5,257
At December 31	($ 292,941)	($ 275,451)

(22) Operating revenue

	Three months ended March 31,	
	2026	2025
Revenue from contracts with customers	$ 836,726	$ 890,413

A. Disaggregation of revenue from contracts with customers

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

Three months ended March 31, 2026	Domestic	Asia	Total
Total segment revenue	$ 291,403	$ 657,903	$ 949,306
Inter-segment revenue	(234)	(112,346)	(112,580)
Revenue from external customer contracts	$ 291,169	$ 545,557	$ 836,726

Three months ended March 31, 2025	Domestic	Asia	Total
Total segment revenue	$ 342,240	$ 567,933	$ 910,173
Inter-segment revenue	(2,008)	(17,752)	(19,760)
Revenue from external customer contracts	$ 340,232	$ 550,181	$ 890,413

B. Contract liabilities

(a) The Group has recognized the following revenue-related contract liabilities:

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Contract liabilities:	$ 5,524	$ 1,442	$ 3,449	$ 1,900

(b) Revenue recognized that was included in the contract liability balance at the beginning of the year is summarized below:

	Three months ended March 31,	
	2026	2025
Revenue recognized	$ -	$ -

(23) Interest income

	Three months ended March 31,	
	2026	2025
Interest income from bank deposits	$ 3,700	$ 3,593
Interest income from financial assets at amortized cost	1,469	1
Other interest income	31	15
	$ 5,200	$ 3,609

(24) Other income

	Three months ended March 31,	
	2026	2025
Subsidy income	$ 228	$ 1,295
Molds revenue	256	706
Solar revenue	368	373
Compensation income	13,117	-
Other income	1,797	1,185
	$ 15,766	$ 3,559

(25) Other gains and losses

	Three months ended March 31,	
	2026	2025
Loss on disposal of property, plant and equipment	($ 14)	$ -
Foreign exchange (loss) gains	(678)	7,153
Gain (loss) on financial assets and liabilities at fair value through profit or loss	15,980	(4,655)
Miscellaneous disbursements	(222)	(622)
	$ 14,976	$ 1,876

(26) Finance costs

	Three months ended March 31,	
	2026	2025
Interest expense from bank borrowings	$ 3,647	$ 1,199
Interest expense on convertible bonds	1,724	-
Interest expense from lease liabilities	87	238
	$ 5,458	$ 1,437

(27) Expenses by nature

	Three months ended March 31,	
	2026	2025
Employee benefit expense		
Wages and salaries	$ 200,099	$ 168,736
Labour and health insurance fees	15,868	13,415
Pension costs	10,998	8,407
Other personnel expenses	12,922	10,635
	$ 239,887	$ 201,193
Depreciation charges on property, plant and equipment	$ 46,025	$ 38,763
Depreciation charges on right-of-use assets	6,323	6,196
Amortization charges on intangible asset	1,069	994
Amortization charges on molds	3,829	2,850

(28) Employee benefit expense

A. In accordance with the Articles of Incorporation of the Company, a ratio of profit before tax, before the distribution of employees' compensation and directors' remuneration, of the current year, after covering accumulated losses, shall be distributed as employees 'compensation and directors' remuneration. The ratio shall not be lower than 8% for employees' compensation and shall not be higher than 3% for directors' remuneration. Employees' compensation may be paid in the form of shares or in cash, and employees from affiliated companies who meet certain conditions are entitled to the distribution.

B. As the Company had accumulated deficits as of March 31, 2026 and 2025, no employees' compensation or directors' remuneration was accrued for the three-month periods ended March 31, 2026 and 2025.

C. As the Company incurred accumulated deficits in 2025, the estimated amounts of employees' compensation and directors' remuneration were both $0.

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

(29) Income tax

A. Components of income tax expense

	Three months ended March 31,	
	2026	2025
Current tax:		
Current tax for the period	$ 13,527	$ 18,362
Prior year income tax (over) under estimation	(12)	404
Total current tax	13,515	18,766
Deferred tax:		
Origination and reversal of temporary differences	(10,011)	(15,995)
Income tax expense	$ 3,504	$ 2,771

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

C. The domestic subsidiaries' income tax returns have been assessed and approved by the tax authorities through 2024.

(30) Profit (loss) per share

	Three months ended March 31, 2026		
	Profit for the period	Weighted average number of ordinary shares outstanding (shares in thousands)	Profit per share (in dollars)
Basic and diluted profit per share			
Profit attributable to the parent	($ 16,915)	106,463	($ 0.16)

	Three months ended March 31, 2025		
	Loss for the period	Weighted average number of ordinary shares outstanding (shares in thousands)	Loss per share (in dollars)
Basic and diluted loss per share			
Loss attributable to the parent	$ 7,967	88,263	$ 0.09

Note: For the three-month ended March 31, 2026, the convertible bonds were anti-dilutive and, accordingly, were not included in the calculation of diluted loss per share as potential ordinary shares.

(31) Supplemental cash flow information

A. Investing activities with partial cash payments:

	Three months ended March 31, 2026	Three months ended March 31, 2025
Purchase of property, plant and equipment	$ 65,917	$ 37,560
Add: Opening balance of payable on equipment	47,377	17,593
Opening balance of payable on construction	911	696
Less: Ending balance of payable on equipment	(20,442)	(13,976)
Ending balance of payable on construction	(14,844)	(228)
Cash paid during the year	$ 78,919	$ 41,645

B. Financing activities with no cash flow effects

	Three months ended March 31, 2026	Three months ended March 31, 2025
Distribution of cash from capital surplus	$ 65,558	$ 44,132

(32) Changes in liabilities from financing activities

2026	Short-term borrowings	Bond Payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total
At January 1	$ -	$ 378,797	$ 123,614	$ 17,407	$ 1,364	$ 521,172
Changes in cash flow from financing activities	148,361	-	(51,592)	(4,412)	14	92,371
Changes in other non-cash items	-	1,724	-	2,120	-	3,844
Impact of changes in foreign exchange rate	745	-	1,733	-	19	2,537
At December 31	$ 149,106	$ 380,511	$ 73,795	$ 15,115	$ 1,397	$ 619,924

2025	Short-term borrowings	Bond Payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total
At January 1	$ 45,000	$ -	$ 200,000	$ 41,158	$ 1,375	$ 287,533
Changes in cash flow from financing activities	-	-	(12,500)	(4,233)	-	(16,733)
Changes in other non-cash items	-	-	-	795	-	795
Impact of changes in foreign exchange rate	-	-	-	121	8	129
At December 31	$ 45,000	$ -	$ 187,500	$ 37,841	$ 1,383	$ 271,724

7. Related Party Transactions

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Shin Zu Shing Co., Ltd.	Other related party
STL Technology Co., Ltd.	Other related party

(2) Significant related party transactions

A. Operating revenue:

	Three months ended March 31,	
	2026	2025
Sales of goods:		
Other related parties	$ 515	$ 1,503

There is no significant difference between the sales price and credit terms from non-related parties.

B. Lease transactions-lessee

(a) The Company leases a property from Shin Zu Shing Co., Ltd., with a lease term from January 1to December 31, 2026. The monthly rental, management fees, and other expenses advanced by related parties are paid on a monthly basis. The lease agreement includes a priority right of renewal. Based on our medium-term operational planning period of 3 years, the right-of-use asset acquired amounts to $44,436. The amount does not exceed the price assessed according to the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies", which is $46,657.

(b) On December 22, 2023, by resolution of the Board of Directors, the Company has decided to re-sign the building lease agreement with Shin Zu Shing Co., Ltd. The lease period is from January 1, 2024 to December 31, 2026. Rent expense, administrative expenses and disbursement fee made by the related party are paid on a monthly basis. Upon lease expiration, the Company will have the preferential lease right to renew. The right-of-use assets increased by $14,356, bringing the total book value to $43,980. This amount does not exceed the appraised value of $46,401, as assessed in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies."

(c) On January 1, 2025, the Company adjusted the monthly lease payments under the original lease agreement based on the consumer price index. The newly recognized right-of-use asset amounted to $557, resulting in a total carrying amount of $29,877.

(d) On January 1, 2026, the Company adjusted the monthly lease payments under the original lease agreement based on the consumer price index. The newly recognized right-of-use asset amounted to $296, resulting in a total carrying amount of $15,234.

(e) Right-of-use assets

i. Carrying amount

	March 31, 2026	December 31,2025	March 31, 2025
Shin Zu Shing Co., Ltd.	$ 11,425	$ 14,938	$ 26,142

ii. Depreciation charge

	Three months ended March 31,	
	2026	2025
Shin Zu Shing Co., Ltd.	$ 3,809	$ 3,735

(d) Lease liabilities

i. Carrying amount

	March 31, 2026	December 31,2025	March 31, 2025
Shin Zu Shing Co., Ltd.	$ 11,716	$ 15,286	$ 26,560

ii. Interest expense

	Three months ended March 31,	
	2026	2025
Shin Zu Shing Co., Ltd.	$ 73	$ 139

(e) Rent expense, administrative expenses and disbursement fee

	Three months ended March 31,	
	2026	2025
Shin Zu Shing Co., Ltd.	$ 750	$ 677

C. Receivable from related parties

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable:			
Other related parties	$ 523	$ -	$ 1,036
Other payable:			
Other related parties	$ 10,558	$ -	$ -

The other receivables from other related parties represented compensation receivables. For the three month ended March 31, 2026, compensation income amounted to $10,383 and was recognized under other income.

D. Payables to related parties

	March 31, 2026	December 31, 2025	March 31, 2025
Other payable:			
Other related parties	$ 279	$ 351	$ 387

(3) Key management compensation

	Three months ended March 31,	
	2026	2025
Short-term employee benefits	$ 4,961	$ 5,133
Post-employment benefits	141	141
	$ 5,102	$ 5,274

8. Pledged Assets

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

	Book value			
Pledged asset	March 31, 2026	December 31, 2025	March 31, 2025	Purpose
Financial assets at amortized cost - current	$ 1,710	$ 268	$ 278	Bank secured borrowings and customs guarantee
Financial assets at amortized cost - non-current	378	371	403	Contract bond
Property, plant, and equipment				
Land	273,059	273,059	273,059	Bank secured borrowings
Buildings and structures	282,995	282,546	134,328	Bank secured borrowings
Other non-current assets				
Guarantee deposits paid	11,335	10,671	10,222	Rental deposit

9. Significant Contingent Liabilities and Unrecognized Contract Commitments

Commitments

A. Contingent Liabilities

None.

B. Commitments

As of March 31, 2026, the Group had opened unused letters of credit for importing inventories and equipment of $1,354.

10. Significant Disaster Loss

None.

11. Significant Events after the Balance Sheet Date

None

12. Others

(1) Capital management

The current period did not involve significant transactions or material changes, please refer to Note 12 of the consolidated financial statements for the year ended December 31, 2025.

(2) Financial instruments

A. Financial instruments by category

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Financial assets mandatorily measured at fair value through profit or loss (current and non-current)	$ 61,268	$ 45,873	$ 29,755
Financial assets at fair value through other comprehensive income	8,699	8,643	8,820
Financial assets at amortized cost			
Cash and cash equivalents	1,331,306	967,332	913,527
Financial assets at amortized cost (current and non-current)	477,496	639	681
Notes receivable, net	85,035	70,718	21,310
Accounts receivable, net	1,295,588	1,098,232	1,243,092
Accounts receivable-related parties, net	523	-	1,036
Other receivables	185,130	163,889	128,935
Other receivables to related parties	10,558	-	-
Finance lease receivable, net (current and non-current)	-	-	1,813
Guarantee deposits paid	11,335	10,671	10,222
	$ 3,466,938	$ 2,365,997	$ 2,359,191
Financial liabilities			
Financial liabilities mandatorily measured at fair value through profit or loss	$ 1,654	$ 2,425	$ 1,900
Financial liabilities at amortized cost			
Short-term borrowings	149,106	-	45,000
Notes payable	4,774	-	-
Accounts payable	660,651	626,611	635,536
Other payables	397,926	386,976	304,317
Other payables-related parties	279	351	387
Bonds payable (including current portion)	380,511	378,787	-
Long-term borrowings (including current portion)	73,795	123,613	187,500
Guarantee deposits received	1,397	1,364	1,383
	$ 1,670,093	$ 1,520,127	$ 1,176,023
Lease liabilities (current and non-current)	$ 15,115	$ 17,407	$ 37,841

B. Financial risk management policies

There was no significant transaction and change in the reporting period. Please refer to Note 12 in the consolidated financial statements for the year ended December 31, 2025.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. The Group engages in sales and purchases denominated in foreign currencies and are exposed to exchange rate fluctuations. The Group manages exchange rate risks within the scope permitted by the policy, using forward foreign exchange contracts to manage risks.

ii. The Group's businesses involve some non-functional currency operations (the Company's and domestic subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: RMB, USD, and VND). 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		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 11,127	31.995	$ 356,008
USD:RMB	14,323	6.9194	458,264
USD:VND	9,867	26,247	315,695
Financial liabilities			
Monetary items			
USD:NTD	$ 273	31.995	$ 8,735
USD:RMB	229	6.9194	7,327
USD:VND	4,243	26,247	135,755

	December 31, 2025		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 11,270	31.4300	$ 354,216
USD:RMB	13,290	7.0288	417,705
USD:VND	5,450	26,231	171,294
Financial liabilities			
Monetary items			
USD:NTD	$ 436	31.4300	$ 13,703
USD:RMB	292	7.0288	9,178
USD:VND	3,513	26,231	110,414

	March 31, 2025		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 7,507	33.2050	$ 249,270
USD:RMB	13,287	7.1782	441,195
USD:VND	2,855	25,550	94,800
Financial liabilities			
Monetary items			
USD:NTD	$ 857	33.2050	$ 28,457
USD:RMB	1,456	7.1782	48,346
USD:VND	1,269	25,550	42,137

iii. Total exchange gains (losses), including realized and unrealized, arising from significant foreign exchange variation on the monetary items held by the Group for the three months ended March 31, 2026 and 2025, amounted to ($678) and $7,153, respectively.

iv. Analysis of foreign currency market risk arising from significant foreign exchange variation:

	Three months ended March 31, 2026		
	Sensitivity analysis		
(Foreign currency: functional currency)	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
Financial assets			
Monetary items			
USD:NTD	1%	$ 3,560	$ -
USD:RMB	1%	4,583	-
USD:VND	1%	3,157	-
Financial liabilities			
Monetary items			
USD:NTD	1%	$ 87	$ -
USD:RMB	1%	73	-
USD:VND	1%	1,358	-

	Three months ended March 31, 2025		
	Sensitivity analysis		
(Foreign currency: functional currency)	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
Financial assets			
Monetary items			
USD:NTD	1%	$ 2,493	$ -
USD:RMB	1%	4,412	-
USD:VND	1%	948	-
Financial liabilities			
Monetary items			
USD:NTD	1%	$ 285	$ -
USD:RMB	1%	483	-
USD:VND	1%	421	-

Cash flow and fair value interest rate risk

i. The Group’s main interest rate risk arises from long-term borrowings with variable rates, which expose the Group to cash flow interest rate risk. For the three months ended March 31, 2026 and 2025, the Group’s borrowings at variable rate were mainly denominated in New Taiwan dollars.

ii. If the borrowing interest rate of New Taiwan dollars had increased/decreased by 4 basis points with all other variables held constant, profit, net of tax for the three months ended March 31, 2026 and 2025 would have increased/decreased by $590 and $1,500, respectively. The main factor is that changes in interest expense result from floating rate borrowings.

(b) Credit risk

i. Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Group. As at the end of the reporting period, the Group’s maximum exposure to credit risk which will cause a financial loss to the Group due to default by the counterparties and financial guarantees provided by the Group arises from:

(i) The carrying amount of the respective recognized financial assets as stated in the balance sheets;

(ii) The amount of contingent liabilities in relation to financial guarantee issued by the Group.

ii. In order to mitigate the credit risk, the Group will conduct credit rating for the transaction object and obtain sufficient security if necessary to mitigate the risk of financial loss due to default. If such information is not available, the Group will use other publicly available financial information and mutual transaction records to rate key customers. The Group will continue to monitor the credit risk and the credit rating of the counterparty through the determination of the credit line and the approval of the credit line. In addition, the Group reviews the recoverable amounts of receivables individually at the balance sheet date to ensure that appropriate impairment losses have been provided for unrecoverable receivables. Accordingly, the Group's management believes that the Group's credit risk has been significantly reduced.

iii. The Group adopts the following assumption under IFRS 9 to assess whether there has been a significant increase in credit risk on that instrument since initial recognition: 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.

iv. In line with credit risk management procedure, when there is evidence that the counterparty faces serious financial difficulties and the Group cannot reasonably expect to recover the amount, for example, the counterparty is in liquidation, the Group considers that the counterparty has signs of default.

v. 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.

vi. The Group applies the modified approach using a provision matrix to estimate expected credit loss under the provision matrix basis. Based on the Group's historical experience, there is no significant difference in the loss patterns among different customer groups. The provision matrix does not further differentiate customer groups, and only sets the expected credit loss rate based on the number of days overdue for receivable, except for individual cases that need to be evaluated separately.

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

March 31, 2026	Expected loss rate	Total book value	Loss allowance
Not past due	0%~0.05%	$ 1,276,025	$ 3,399
Up to 90 days	0%~0.05%	25,956	-
Over 91 days	100%	-	-
		$ 1,301,981	$ 3,399

December 31, 2025	Expected loss rate	Total book value	Loss allowance
Not past due	0%~0.05%	$ 1,080,690	$ 3,399
Up to 90 days	0%~0.05%	23,826	-
Over 91 days	100%	1,213	1,213
		$ 1,105,729	$ 4,612

March 31, 2025	Expected loss rate	Total book value	Loss allowance
Not past due	0%~0.05%	$ 1,223,299	$ -
Up to 90 days	0%~0.05%	19,793	-
Over 91 days	100%	1,220	1,220
		$ 1,244,312	$ 1,220

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

	2026
	Accounts receivable
At January 1	$ 4,612
Reversal of impairment loss	(1,234)
Effect of foreign rate exchange	21
At March 31	$ 3,399

	2025
	Accounts receivable
At January 1	$ 2,206
Reversal of impairment loss	(990)
Effect of foreign rate exchange	4
At March 31	$ 1,220

(c) Liquidity risk

i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by the Group's Corporate Treasury function. The Group's Corporate Treasury function 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 at all times so that the Group does not breach borrowing limits or covenants on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans, covenant compliance, compliance with internal balance sheet ratio targets and external regulatory or legal requirements.

ii. The Group has the following undrawn borrowing facilities:

	March 31, 2026	December 31, 2025	March 31, 2025
Floating rate:			
Expiring within one year	$ 1,432,278	$ 1,484,093	$ 2,001,362
Expiring beyond one year	128,580	76,161	-

iii. 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. The amounts disclosed in the table are the contractual undiscounted cash flows.

March 31, 2026	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Non-derivative financial liabilities				
Short-term borrowings	$ 149,262	$ -	$ -	$ -
Notes payable	4,774	-	-	-
Accounts payable	660,651	-	-	-
Other payables	397,926	-	-	-
Other payables-related parties	279	-	-	-
Lease liabilities	13,463	826	1,039	-
Long-term borrowings (including current portion)	15,197	22,554	53,902	-
Bonds payable	-	-	400,000	-
Guarantee deposits received	1,397	-	-	-
Derivative financial liabilities				
Forward foreign exchange contracts	$ 1,654	$ -	$ -	$ -

December 31, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Non-derivative financial liabilities				
Accounts payable	$ 626,611	$ -	$ -	$ -
Other payables	386,976	-	-	-
Other payables-related parties	351	-	-	-
Lease liabilities	17,003	539	54	-
Long-term borrowings (including current portion)	28,050	50,800	64,684	-
Bonds payable	-	-	400,000	-
Guarantee deposits received	1,364	-	-	-
Derivative financial liabilities				
Forward foreign exchange contracts	$ 2,425	$ -	$ -	$ -

March 31, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Non-derivative financial liabilities				
Short-term borrowings	$ 45,036	$ -	$ -	$ -
Accounts payable	635,536	-	-	-
Other payables	304,317	-	-	-
Other payables-related parties	387	-	-	-
Lease liabilities	25,722	12,647	160	-
Long-term borrowings (including current portion)	53,694	53,694	93,956	-
Guarantee deposits received	1,383	-	-	-
Derivative financial liabilities				
Forward foreign exchange contracts	$ 1,900	$ -	$ -	$ -

(3) Fair value information

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. The Group has no related investment.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Group's investment in derivative instruments is included in Level 2.

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

B. Financial instruments not measured at fair value

(a) Except for those listed in the table below, the carrying amounts of cash and cash equivalents, accounts receivable, net (including related parties), other receivables (including related parties), guarantee deposits paid, short-term borrowings, accounts payable (including related parties), and other payables (including related parties), lease liabilities, long-term borrowings (including current portion), and guarantee deposits received are approximate to their fair values.

	March 31, 2026			
		Fair Value		
Financial liabilities	Book value	Level 1	Level 2	Level 3
Bonds payable	$ 380,511	$ -	$ 382,880	$ -

	December 31, 2025			
		Fair Value		
Financial liabilities	Book value	Level 1	Level 2	Level 3
Bonds payable	$ 378,787	$ -	$ 381,360	$ -

March 31, 2026: None.

(b) The methods and assumptions of fair value estimate are as follows:

Bonds payable: They are measured at present value, which is calculated based on the cash flow expected to be paid and discounted using a market rate prevailing at balance sheet date.

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

(a) The related information on the nature of the assets and liabilities 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				
Forward foreign exchange contracts	$ -	$ 2,871	$ -	$ 2,871
Convertible bonds-call / put option	-	1,680	-	1,680
Private equity fund	-	-	56,717	56,717
Financial assets at fair value through other comprehensive income				
Equity instruments	-	-	8,699	8,699
	$ -	$ 4,551	$ 65,416	$ 69,967
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Forward foreign exchange contracts	$ -	$ 1,654	$ -	$ 1,654

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Forward foreign exchange contracts	$ -	$ 2,380	$ -	$ 2,380
Convertible bonds-call / put option	-	1,080	-	1,080
Private equity fund	-	-	42,413	42,413
Financial assets at fair value through other comprehensive income				
Equity instruments	-	-	8,643	8,643
	$ -	$ 3,460	$ 51,056	$ 54,516
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Forward foreign exchange contracts	$ -	$ 2,425	$ -	$ 2,425

March 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Forward foreign exchange contracts	$ -	$ 228	$ -	$ 228
Private equity fund	-	-	29,527	29,527
Financial assets at fair value through other comprehensive income				
Equity instruments	-	-	8,820	8,820
	$ -	$ 228	$ 38,347	$ 38,575

March 31, 2025	Level 1	Level 2	Level 3	Total
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Forward foreign exchange contracts	$ -	$ 1,900	$ -	$ 1,900

(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 or by reference to counterparty quotes. 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. When assessing non-standard and low-complexity financial instruments, for example, interest rate swap contracts and foreign exchange swap contracts, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

iii. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate.

iv. 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, for example, model risk or liquidity risk and etc. In accordance with the Group’s management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

D. For the three months ended March 31, 2026 and 2025, there was no transfer between Level 1 and Level 2.

E. The following chart is the movement of Level 3 for the three months ended March 31, 2026 and 2025:

	Equity instrument	
	2026	2025
At January 1	$ 51,056	$ 39,255
Recognized in profit or loss	14,304	(950)
Effect of exchange rate changes	56	42
At March 31	$ 65,416	$ 38,347

F. Information relating to transfer out amounting to $0 from Level 3 for the three months ended March 31, 2026 and 2025 is provided.

G. Investing 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. Investment segment set up valuation policies, valuation processes and rules for measuring fair value of financial instruments and ensure compliance with the related requirements in IFRS.

H. 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:

	March 31, 2026	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Equity instrument:					
Unlisted shares	$ 8,699	Market comparable companies	Price to earnings ratio multiple, discount for lack of marketability	Not applicable	The higher the multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
Private equity fund	56,717	Net asset value	Not applicable	Not applicable	The higher the net asset value, the higher the fair value.

	December 31,2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Equity instrument:					
Unlisted shares	$ 8,643	Market comparable companies	Price to earnings ratio multiple, discount for lack of marketability	Not applicable	The higher the multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
Private equity fund	42,413	Net asset value	Not applicable	Not applicable	The higher the net asset value, the higher the fair value.

	March 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Equity instrument:					
Unlisted shares	$ 8,820	Market comparable companies	Price to earnings ratio multiple, discount for lack of marketability	Not applicable	The higher the multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
Private equity fund	29,527	Net asset value	Not applicable	Not applicable	The higher the net asset value, the higher the fair value.

13. Supplementary Disclosures

(1) Significant transactions information

A. Loans to others: None.

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

C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 1.

D. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: None.

E. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: None.

F. Significant inter-company transactions during the reporting period: None.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 2.

(3) Information on investments in Mainland China

A. Basic information: Refer to table 3.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: None.

14. Segment Information

(1) General information

A. Management has determined the reportable operating segments based on the reports reviewed by Board of Directors that are used to make strategic decisions.

B. There is no material change in the basis for formation of entities and division of segments in the Group or in the measurement basis for segment information during this period.

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

The segment information provided to the chief operating decision-maker for the reportable segments is as follows:

Three months ended March 31, 2026	Domestic	Asia	Total
Revenue from external customers	$ 291,169	$ 545,557	$ 836,726
Inter-segment revenue (Note)	234	112,346	112,580
Total segment revenue	$ 291,403	$ 657,903	$ 949,306
Segment (loss) income	($ 43,411)	($ 7,032)	($ 50,443)
Three months ended March 31, 2025	**Domestic**	**Asia**	**Total**
Revenue from external customers	$ 340,232	$ 550,181	$ 890,413
Inter-segment revenue (Note)	2,008	17,752	19,760
Total segment revenue	$ 342,240	$ 567,933	$ 910,173
Segment (loss) income	($ 15,673)	$ 11,732	($ 3,941)

Note: Sales between segments are carried out at arm's length.

(3) Reconciliation for segment income (loss)

A. The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that in the statement of comprehensive income.

B. A reconciliation of reportable segment income or loss to the income (loss) before tax from continuing operations for the three months ended March 31, 2026 and 2025 is provided as follows:

	Three months ended March 31,	
	2026	2025
Reportable segments gain (loss)	($ 50,443)	($ 3,941)
Total non-operating income and expenses	30,484	7,607
Gain (loss) income before tax from continuing operations	($ 19,959)	$ 3,666

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)
March 31, 2026

Table 1

Expressed in thousands of NTD / foreign currency / shares
(Except as otherwise indicated)

Securities held by	Marketable securities	Relationship with the securities issuer	General ledger account	As of March 31, 2026				Footnote
				Number of shares	Book value	Ownership	Fair value	
The Company	Private equity fund - Foryou Private Equity Limited Partnership	-	Financial assets at fair value through profit or loss- non-current	-	$ 56,717	3%	$ 56,717	

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
Information on investees
Year ended March 31, 2026

Table 2

Expressed in thousands of NTD / shares
(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 years ended March 31, 2026	Investment income (loss) recognised by the Company for the years ended March 31, 2026	Footnote
The Company	JOCHU BVI	British Virgin Islands	Investment holding	$ 2,049,771	$ 1,262,805	65,504	100%	$ 2,476,284	$ 7,795	$ 9,066	
The Company	LEGIUN	Taiwan	Sales of medical devices	80,000	80,000	8,000	100%	20,599	(1,954)	(1,961)	
The Company	eBIO INTERNATIONAL CO., LTD.	Taiwan	Investment holding	113,102	113,102	17,994	75.49%	44,549	(1,502)	(1,496)	
JOCHU BVI	JOCHU GLOBAL	Cayman Islands	Investment holding	328,912	328,912	10,000	100%	386,109	6,547	6,547	
JOCHU BVI	PIH	Singapore	Investment holding	1,396,927	609,961	45,287	66.85%	1,195,634	(17,274)	(11,211)	
JOCHU GLOBAL	JOCHU INTERNATIONAL	Cayman Islands	Investment holding	328,912	328,912	10,000	100%	386,109	6,547	6,547	
PIH	JOCHU VIETNAM	Vietnam	Production and sales of optoelectronic components, stamping molds, and related international trading business	2,083,493	933,313	Not applicable	100%	1,787,576	(17,086)	(17,086)	
eBIO INTERNATIONAL	eBIO TECHNOLOGY	Taiwan	Research and development, manufacturing of medical electronic devices, biomedical sensors, and integrated design services for healthcare systems.	113,071	113,071	18,027	100%	5,310	(1,477)	(1,477)	

JOCHU TECHNOLOGY CO., LTD. AND SUBSIDIARIES
Information on investments in Mainland China
Years ended March 31, 2026

Table 3

Expressed in thousands of NTD / foreign currency
(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 year ended March 31, 2026: Remitted to China	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended March 31, 2026: Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net income of investee for the year ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended March 31, 2026 (Note 2)	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	Footnote
SUZHOU JOCHU	Production and sales of optoelectronic components, stamping molds, and related international trading business	$ 569,170	Note 1(2)1	$ 367,541	$ -	$ -	$ 367,541	$ 12,563	100%	$ 12,563	$ 892,146	$ 1,907,779	Note 2(2)B
XIAMEN JOCHU	Production and sales of optoelectronic components, stamping molds, and related international trading business	451,775	Note 1(2)2	328,912	-	-	328,912	9,820	100%	9,820	579,124	692,751	Note 2(2)B

Company name	Accumulated Outward Remittance for Investments in Mainland China as of March 31, 2026	Investment Amount Authorised by the Investment Commission, MOEA	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA (Note 3)
The Company	$ 696,453 (USD 21,500)	$ 862,275 (USD 28,801)	$ 2,225,861

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 invested in the investee in Mainland China.
1. Invested through Jochu Investment Ltd.
2. Invested 66.67% by Jochu International (Cayman) Ltd. and 33.33% by Suzhou Zhou Qiao Precision Metal Co., Ltd., totaling 100%.
(3) Others

Note 2: In the 'Investment income (loss) recognised by the Company for the year ended December 31,2024' column:
(1) It should be indicated if the investee was still in the incorporation arrangements and has not yet generated any profit during this period.
(2) Indicate the basis for investment income (loss) recognition in the number of one of the following three categories:
A.The financial statements were audited by international accounting firm which has cooperative relationship with accounting firm in R.O.C.
B.The financial statements were audited by R.O.C. parent company's CPA.
C.Others.

Note 3: According to the new regulations issued by the Investment Review Committee of the Ministry of Economic Affairs in August 2009, the calculation method of the investment limit for the mainland area is the net value or 60% of the combined net value, whichever is higher.