HannStar Board Corporation and Subsidiaries

Consolidated Financial Statements for the
Three Months Ended March 31, 2026 and 2025 and
Independent Auditors' Review Report

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

INDEPENDENT AUDITORS' REVIEW REPORT

To the Board of Directors and Shareholders of HannStar Board Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of HannStar Board Corporation and its subsidiaries (the "Group") as of March 31, 2026 and 2025, the related consolidated statements of comprehensive income for the three months ended March 31, 2026 and 2025, and the related consolidated statements of changes in equity, cash flows for the three months ended March 31, 2026 and 2025 and the related notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "consolidated financial statements"). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards (IAS) No. 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

We conducted our reviews in accordance with Standards on Review Engagements No.2410 "Review of Financial Information Performed by the Independent Auditor of the Entity". A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Qualified and Unqualified Conclusion

Based on our reviews, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects the consolidated financial position of the Group as of March 31, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards (IAS) No. 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are KER-CHANG WU and CHIH-YI CHANG.

Deloitte &Touche
Taipei, Taiwan
Republic of China

May 8, 2026

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	March 31, 2026 (Reviewed)		December 31, 2025 (Audited)		March 31, 2025 (Reviewed)	
ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	$26,514,956	22	$23,136,146	21	$29,017,382	29
Financial assets at fair value through profit or loss - current (Note 7)	699,558	1	746,042	1	473,942	1
Financial assets at amortized cost-current (Note 8)	4,246,141	3	4,188,202	4	2,359,771	2
Notes receivable (Note 9)	675,989	1	775,020	1	517,862	1
Accounts receivable (Note 9)	16,710,364	14	15,677,959	14	11,916,868	12
Accounts receivable from related parties (Note 9 and 33)	46,602	-	54,240	-	21,285	-
Other receivables	1,335,593	1	1,326,370	1	869,515	1
Other receivables from related parties (Note 33)	8,927	-	4,638	-	5,068	-
Inventories (Note 10)	12,887,421	11	11,540,279	10	7,919,393	8
Other current assets (Note 19)	694,462	1	609,543	-	327,699	-
Total current assets	63,820,013	54	58,058,439	52	53,428,785	54
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss - non-current (Note 7)	433,496	-	412,459	-	434,105	-
Financial assets at fair value through other comprehensive income-non-current (Note 11)	9,993,198	8	10,017,347	9	7,074,043	7
Financial assets at amortized cost- non-current (Note 8)	12,594,929	11	12,798,398	11	16,182,572	16
Investments accounted for using equity method (Note 13)	4,192,941	4	4,309,075	4	4,607,406	5
Property, plant and equipment (Note 14)	20,237,331	17	19,150,436	17	13,462,249	14
Right-of-use assets (Note 15)	1,738,931	1	1,851,325	2	1,592,934	2
Investment property (Note 16)	1,083,198	1	640,153	1	592,553	1
Goodwill (Note 17)	2,510,049	2	2,508,750	2	708,489	1
Intangible assets (Note 18)	1,407,711	1	1,453,933	1	23,213	-
Deferred income tax assets (Note 4)	439,101	-	440,027	-	229,616	-
Other non-current assets (Note 19)	558,301	1	598,973	1	505,176	-
Total non-current assets	55,189,186	46	54,180,876	48	45,412,356	46
TOTAL	$119,009,199	100	$112,239,315	100	$98,841,141	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Note 20)	$25,766,774	22	$23,596,728	21	$21,172,082	22
Contract liabilities-current（Note 25）	-	-	-	-	11,896	-
Notes payable	178,828	-	234,948	-	197,994	-
Accounts payable	11,148,765	9	11,370,484	10	7,398,623	8
Accounts payable to related parties (Note 33)	9,286	-	13,503	-	11,998	-
Other payables (Note 21)	6,457,914	6	5,851,348	5	4,224,310	4
Other payables to related parties (Note 21 and 33)	34,587	-	52,742	-	5,462	-
Current income tax liabilities (Note 4)	1,478,545	1	1,122,348	1	1,076,839	1
Lease liabilities-current (Note 15)	314,606	-	318,650	1	225,810	-
Current portion of long-term borrowing (Note 20)	610,651	1	104,307	-	1,346,935	1
Other current liabilities (Note 21)	1,317,092	1	1,185,008	1	1,082,717	1
Total current liabilities	47,317,048	40	43,850,066	39	36,754,666	37
NON-CURRENT LIABILITIES						
Long-term borrowings (Note 20)	13,068,820	11	11,774,670	10	11,242,812	11
Deferred income tax liabilities (Note 4)	1,052,674	1	1,262,806	1	999,184	1
Lease liabilities-non-current (Note 15)	684,358	-	738,289	1	442,467	1
Other non-current liabilities (Note 21)	963,130	1	1,021,694	1	352,473	-
Total non-current liabilities	15,768,982	13	14,797,459	13	13,036,936	13
Total liabilities	63,086,030	53	58,647,525	52	49,791,602	50
Equity attributable to shareholders of parent share capital (note 24)						
Ordinary share	4,861,660	4	4,861,660	4	4,861,660	5
Capital surplus	4,556,850	4	4,556,850	4	4,328,884	4
Retained earnings						
Legal reserve	3,110,486	3	3,110,486	2	2,808,273	3
Special reserve	1,009,027	1	1,009,027	1	1,009,027	1
Unappropriated retained earnings	18,326,696	15	17,727,902	16	17,003,121	17
Total retained earnings	22,446,209	19	21,847,415	19	20,820,421	21
Other equity interest	5,865,024	5	5,042,038	5	3,469,408	4
Treasury shares	(19,588)	-	(19,588)	-	(182,034)	-
Total equity attributable to shareholders of parent	37,710,155	32	36,288,375	32	33,298,339	34
NON-CONTROLLING INTERESTS (Note 24)	18,213,014	15	17,303,415	16	15,751,200	16
Total equity	55,923,169	47	53,591,790	48	49,049,539	50
TOTAL	$119,009,199	100	$112,239,315	100	$98,841,141	100

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche auditors' review report dated May 8, 2026)

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)
(Reviewed, Not Audited)

	For The Three Months Ended March 31			
	2026		2025	
	Amount	%	Amount	%
OPERATION REVENUE (Note 25 and 33)	$ 15,693,986	100	$ 10,568,932	100
OPERATION COSTS (Note 10、26、27and 33)	13,151,922	84	8,402,277	79
GROSS PROFIT	2,542,064	16	2,166,655	21
OPERATING EXPENSES (Note 26、27and 33)				
Selling expenses	347,005	2	253,370	2
Administrative expenses	806,415	5	574,865	6
Research and development expenses	131,981	1	100,329	1
Expected credit (reversal gain) loss (Note 9)	18,940	-	(905)	-
Total operating expenses	1,304,341	8	927,659	9
PROFIT FROM OPERATIONS	1,237,723	8	1,238,996	12
NON-OPERATING INCOME AND EXPENSES (Note 26 and 33)				
Interest income	383,452	2	369,134	3
Other income	306,520	2	363,376	3
Other gains and losses	(23,541)	-	103,598	1
Finance costs	(206,444)	(1)	(149,845)	(1)
Share of profit of associates accounted for using equity method	(72,791)	(1)	(191,245)	(2)
Total non-operating income and expenses	387,196	2	495,018	4
PROFIT BEFORE INCOME TAX	1,624,919	10	1,734,014	16
INCOME TAX EXPENSE (Note 4 and 29)	(569,573)	(3)	(579,983)	(5)
NET PROFIT FOR THE PERIOD	1,055,346	7	1,154,031	11

(Continued)

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)
(Reviewed, Not Audited)

	For The Three Months Ended March 31			
	2026		2025	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME				
Components of other comprehensive income that will not be reclassified to profit or loss				
Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive loss	($ 32,773)	-	($ 414,698)	(4)
Share of other comprehensive loss of associates accounted for using equity method	(74,804)	(1)	(8,856)	-
	(107,577)	(1)	(423,554)	(4)
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation of financial statement of foreign operations	1,352,149	9	872,994	8
Share of other comprehensive income (loss) of associates accounted for using equity method	31,461	-	60,411	1
	1,383,610	9	933,405	9
Other comprehensive income (loss) for the year, net of income tax	1,276,033	8	509,851	5
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$ 2,331,379	15	$ 1,663,882	16
NET PROFIT ATTRIBUTABLE TO:				
Shareholders of parent	$ 597,007	4	$ 735,937	7
Non-controlling interests	458,339	3	418,094	4
	$ 1,055,346	7	$ 1,154,031	11
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Shareholders of parent	$ 1,421,780	9	$ 1,064,618	10
Non-controlling interests	909,599	6	599,264	6
	$ 2,331,379	15	$ 1,663,882	16
EARNINGS PER SHARE (Note 30)				
Basic	$ 1.23		$ 1.52	
Diluted	$ 1.23		$ 1.52	

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche auditors' review report dated May 8, 2026)

(Concluded)

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	Equity Attributable to Shareholders of Parent											
			Retained earnings			Other Equity						
	Ordinary share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange Differences on Translation of Financial Statements of Foreign Operations	Unrealized gain(loss) on financial assets measured at fair value through other comprehensive income	Total	Treasury shares	Total	Non-controlling interests	Total
Balance at January 1, 2025	$ 4,861,660	$ 4,290,990	$ 2,808,273	$ 1,009,027	$ 16,257,556	$ 107,880	$ 3,042,475	$ 3,150,355	($ 182,034)	$ 32,195,827	$ 15,219,266	$ 47,415,093
Changes in capital surplus from investment in associates accounted for using the equity method	-	43,966	-	-	-	-	-	-	-	43,966	-	43,966
Net profit for the three months ended March 31,2025	-	-	-	-	735,937	-	-	-	-	735,937	418,094	1,154,031
Other comprehensive income(loss) for the three months ended March 31, 2025, net of income tax	-	-	-	-	-	661,486	(332,805)	328,681	-	328,681	181,170	509,851
Total comprehensive income(loss) for the three months ended March 31, 2025	-	-	-	-	735,937	661,486	(332,805)	328,681	-	1,064,618	599,264	1,663,882
Changes in capital surplus from investment in subsidiaries accounted for using the equity method	-	3,472	-	-	-	-	-	-	-	3,472	5,041	8,513
Subsidiary subscribe for treasury shares	-	(16,282)	-	-	-	-	-	-	-	(16,282)	(129,184)	(145,466)
Employees of subsidiary subscribe for treasury shares	-	6,738	-	-	-	-	-	-	-	6,738	56,813	63,551
Disposal by the subsidiary of equity instruments measured at fair value through other comprehensive income	-	-	-	-	9,628	-	(9,628)	(9,628)	-	-	-	-
Balance at March 31, 2025	$ 4,861,660	$ 4,328,884	$ 2,808,273	$ 1,009,027	$ 17,003,121	$ 769,366	$ 2,700,042	$ 3,469,408	($ 182,034)	$ 33,298,339	$ 15,751,200	$ 49,049,539
Balance at January 1, 2026	$ 4,861,660	$ 4,556,850	$ 3,110,486	$ 1,009,027	$ 17,727,902	($ 475,064)	$ 5,517,102	$ 5,042,038	($ 19,588)	$ 36,288,375	$ 17,303,415	$ 53,591,790
Net profit for the three months ended March 31,2026	-	-	-	-	597,007	-	-	-	-	597,007	458,339	1,055,346
Other comprehensive income(loss) for the three months ended March 31, 2026, net of income tax	-	-	-	-	(8)	957,813	(133,032)	824,781	-	824,773	451,260	1,276,033
Total comprehensive income(loss) for the three months ended March 31, 2026	-	-	-	-	596,999	957,813	(133,032)	824,781	-	1,421,780	909,599	2,331,379
Disposal by the subsidiary of equity instruments measured at fair value through other comprehensive income	-	-	-	-	1,795	-	(1,795)	(1,795)	-	-	-	-
Balance at March 31, 2026	$ 4,861,660	$ 4,556,850	$ 3,110,486	$ 1,009,027	$ 18,326,696	$ 482,749	$ 5,382,275	$ 5,865,024	($ 19,588)	$ 37,710,155	$ 18,213,014	$ 55,923,169

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche auditors' review report dated May 8, 2026)

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	For The Three Months Ended March 31	
	2026	2025
	Amount	Amount
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 1,624,919	$ 1,734,014
Adjustments for:		
Depreciation expense	868,034	668,723
Amortization expense	50,795	2,566
Expected credit loss (reversal gain) recognized on receivables	18,940	(905)
Net gain on financial assets or liabilities at fair value through profit or loss	(27,471)	(10,728)
Finance costs	206,444	149,845
Interest income	(383,452)	(369,134)
Dividend income	(2,922)	(4,048)
Share-based payment	-	8,513
Share of loss of associates accounted for using equity method	72,791	191,245
Loss on disposal of intangible assets	15	-
Loss (gain) on disposal of property, plant and equipment	7,537	(2,061)
Gain on disposal of invest	-	(6,521)
Impairment loss on inventories	108,532	42,783
Changes in operating assets and liabilities		
Financial assets at fair value through profit or loss, mandatorily measured at fair value	19,516	44,759
Notes receivable	99,031	139,419
Accounts receivable	(1,052,763)	(20,572)
Accounts receivable from related parties	7,635	6,670
Other receivable	6,021	33,630
Other receivable from related parties	(4,289)	(309)
Inventories	(1,555,367)	(376,175)
Other current assets	(84,919)	(25,935)
Other non-current assets	2,069	(10,117)
Contract liabilities	-	(3,885)
Notes payable	(56,120)	(71,491)
Accounts payable	(221,719)	500,322
Accounts payable to related parties	(4,217)	4,175
Other payable	(346,331)	(531,308)
Other payable to related parties	(18,155)	(915)
Other current liabilities	132,084	42,555
Other non-current liabilities	(8,376)	5,969
Cash generated from operations	(541,738)	2,141,084

(Continued)

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	For The Three Months Ended March 31	
	2026	2025
	Amount	Amount
Interest received	$ 356,063	$ 381,285
Interest paid	(163,873)	(136,379)
Income tax paid	(439,505)	(625,815)
Net cash generated from operating activities	(789,053)	1,760,175
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at fair value through other comprehensive income	(58,863)	(232,741)
Proceeds from disposal of financial assets at fair value through other comprehensive income	54,385	141,440
Acquisition of financial assets at amortized cost	(63,919)	(2,214,723)
Proceeds from disposal of financial assets at amortized cost	554,106	1,147,656
Acquisition of financial assets at fair value through profit or loss	(384,314)	(235,074)
Proceeds from disposal of financial assets at fair value through profit or loss	428,787	195,867
Acquisition of investments accounted for using equity method	-	(371,130)
Acquisition of property, plant and equipment	(814,360)	(475,066)
Proceeds from disposal of property, plant and equipment	9,708	3,760
Acquisition of intangible assets	(2,787)	(1,426)
(Increase) decrease in refundable deposits	(1,119)	2,537
Increase in other non-current assets	(94,570)	(50,859)
Dividends received	2,922	4,048
Net cash used in investing activities	(370,024)	(2,085,711)
CASH FLOWS FROM FINANCING ACTIVITIES		
Short-term borrowings	2,170,046	3,997,276
Proceeds from long-term borrowings	1,816,891	4,059,632
Repayments of long-term borrowings	(14,236)	(137,850)
Decrease in guarantee deposits received	(50,196)	(68,472)
Repayments of the principle of lease liabilities	(85,453)	(50,009)
Payments of subsidiaries purchase of treasury shares	-	(145,466)
Treasury shares of subsidiary transferred to employees	-	63,551
Net cash flows used in financing activities	3,837,052	7,718,662
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	700,835	465,430
NET INCREASE IN CASH AND CASH EQUIVALENTS	3,378,810	7,858,556
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	23,136,146	21,158,826
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 26,514,956	$ 29,017,382

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche auditors' review report dated May 8, 2026)

(Concluded)

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. GENERAL INFORMATION

HannStar Board Corp. (the Company), a Republic of China (R.O.C.) corporation, formerly Pacific Science and Technology Industrial Co., Ltd., was incorporated on March 22, 1989. The Company engages mainly in the manufacturing and selling printed circuit boards. It was officially renamed as HannStar Board Corp. from December 21, 1998. The company's shares were officially traded on the OTC market in February 2001 and were relisted on the Taiwan Stock Exchange (TWSE) on August 25, 2003.

The company merged Shin Ho Electronics Corp., Ltd. through the interim meeting of shareholders in 2001, in order to expand the business scale, reduce costs and improve operating performance. The base date of the merger was January 1, 2002.

The consolidated financial statements are presented in the Company’s functional currency, New Taiwan dollars.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company’s board of directors on April 28, 2026

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

(1) Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, “IFRSs”) endorsed and issued into effect by the Financial Supervisory Commission (FSC) did not have a material impact on the consolidated financial statements.

(2) IFRSs Accounting Standards issued by the IASB but not yet endorsed and issued into effect by the FSC

New, Revised or Amended Standards and Interpretations	Effective Date Announced 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 Disclosures in Financial Statements "	January 1, 2027 (Note 2)
IFRS 19 “Subsidiaries without Public Accountability: Disclosures (including 2025 amendments)”	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

Note 1: Unless stated otherwise, the above new, amended and revised standards and interpretations are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: On September 25, 2025, the Financial Supervisory Commission (FSC) announced that IFRS 18 shall be mandatorily adopted by Taiwan enterprises beginning January 1, 2028.

Early application will be permitted upon the FSC's endorsement of IFRS 18.

IFRS 18 "Presentation and Disclosure in Financial Statements"

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

The Group shall assess whether its main business activities include investing in specific types of assets or providing financing to customers, as a basis for classifying income and expenses in the statement of profit or loss into operating, investing, financing, income tax, and discontinued operations categories.

The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.

Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as "other" only if it cannot find a more informative label.

Disclosures on Management-defined Performance Measures (MPMs): When the Group communicates, in public communications outside the financial statements, management's view of an aspect of the Group's financial performance as a whole to users of the financial statements, the Group shall disclose information about its management-defined performance measures (MPMs) in a single note to the financial statements, including a description of those measures, how they are calculated, reconciliations to the subtotals or totals specified by IFRS Accounting Standards, and the income tax effects and non-controlling interest effects of the related reconciliation items.

In addition, the following conforming amendments have been made to IAS 7 "Statement of Cash Flows":

When preparing cash flows from operating activities using the indirect method, the Group shall use operating profit or loss as the starting point for reconciling cash flows from operating activities.

Interest and dividends received shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. If the Group determines that it has specified principal activities, it shall consider the categories in which dividend income, interest income and interest expense are presented in the statement of profit or loss in order to determine the classification of dividends received, interest received and interest paid in the statement of cash flows. However, each of these cash flows shall be classified in only one category within the statement of cash flows.

Except for the above impact, as of the date these consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact of the adoption of other standards and interpretations on the Group's financial position and financial performance. The related impact will be disclosed when the assessment is completed.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Statement of compliance

These consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Statements by Securities Issuers and IAS 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission (FSC). The consolidated financial statements do not present all the disclosures required by IFRS for a complete set of annual financial statements.

(2) Basis of Preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments that are measured at fair value, and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

The fair value is grouped into Levels 1 to 3 based on the measurable and observable degree of its inputs:

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

(3) Basis of Consolidation

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

For details of the subsidiaries, ownership percentages, and principal business activities, please refer to Note 12 and Schedules 4, 10, and 11.

(4) Other Significant Accounting Policies

Except as described below, please refer to the summary of significant accounting policies in the consolidated financial statements for the year ended December 31, 2025.

A. Defined Benefit Post-Employment Benefits

Pension cost for interim periods is calculated on a year-to-date basis using the actuarially determined pension cost rate at the end of the preceding fiscal year and is adjusted for significant market fluctuations during the current period, as well as for significant plan amendments, settlements, or other significant one-time events.

B. Income Tax Expense

Income tax expense represents the sum of current income tax and deferred income tax. Income taxes for interim periods are assessed on an annual basis and are calculated by applying to the interim pre-tax income the tax rate expected to be applicable to the estimated total annual earnings.

5. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION AND UNCERTAINTY

The significant accounting judgments and the key sources of estimation and assumption uncertainty adopted in these consolidated financial statements are consistent with those applied in the consolidated financial statements for the year ended December 31, 2025.

6. CASH AND CASH EQUIVALENTS

	March 31, 2026	December 31, 2025	March 31, 2025
Cash	$ 2,716	$ 2,604	$ 2,917
Deposits in banks	11,091,614	11,564,929	18,637,618
Cash equivalents			
Time deposits with original maturities of less than 1 years	15,420,626	11,568,613	10,376,847
	$ 26,514,956	$ 23,136,146	$ 29,017,382

7. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at fair value through profit or loss-current			
Derivative financial assets (no hedging specified)			
－Foreign exchange forward contracts(3)	$ -	$ 2,710	$ -
－Foreign exchange swap contract (4)	10,710	16,903	7,842
Non-derivative financial assets			
－Domestic listed (OTC) stocks (1)	$ 70,400	$ 62,000	$ 81,900
－Fund beneficiary certificate (1)	109,347	103,715	271,425
Hybrid financial assets			
－Structured deposits (2)	509,101	560,714	112,775
	$ 699,558	$ 746,042	$ 473,942
Financial assets at fair value through profit or loss non-current			
Non-derivative financial assets			
－Capital bond beneficiary certificate (1)	$ 378,183	$ 362,642	$ 383,966
－Limited partnership	55,313	49,817	50,139
	$ 433,496	$ 412,459	$ 434,105

(1) For the three months ended March 31, 2026 and 2025, the net gain (losses) from the evaluation of non-derivative financial assets of the Group was NT$ 19,259 thousand and NT$ (5,577) thousand, respectively.

(2) The Group entered into a short-term stock price-linked product contracts with banks. which contain embedded derivatives or contractual yield rates that are closely related to the host contracts. Since the host contracts embedded in these hybrid contracts are assets within the scope of IFRS 9, the hybrid contracts as a whole are mandatorily classified as measured at fair value through profit or loss. The net (losses) gains arising therefrom for the three months ended March 31, 2026 and 2025 amounted to NT$(7,459) thousand and NT$812 thousand, respectively.

(3) For the three months ended March 31, 2026 and for the year ended December 2025, the net gain (losses) from forward foreign exchange contracts of the Group was NT$3,354 thousand and NT$(1,057) thousand, respectively. Such transactions were primarily entered into to hedge the risks arising from exchange rate fluctuations on foreign currency-denominated assets and liabilities. As the forward foreign exchange contracts entered into by the Group did not qualify for effective hedge accounting, hedge accounting was not applied. The outstanding forward foreign exchange contracts as of the balance sheet dates were as follows:

December 31, 2025

	Currency	**Maturity period**	**Contract amount (In Thousands)**	
Selling forward foreign exchange	US dollar to RMB	2026.01.23	USD	18,000
			RMB	126,615

(4) For the three months ended March 31, 2026 and 2025, the net gain from currency swap contracts of the Group was NT$12,132 thousand and NT$15,493 thousand, respectively. Such transactions were primarily entered into to hedge the risks arising from exchange rate fluctuations on foreign currency-denominated assets and liabilities. As the currency swap transactions entered into by the Group did not qualify for hedge accounting, hedge accounting was not applied. As of the balance sheet date, the Group had outstanding currency swap contracts that did not qualify for hedge accounting and were not yet settled, as detailed below:

March 31, 2026

Currency	**Maturity period**	**Contract amount (In Thousands)**	
HKD to US dollar	2026.04.07-2026.12.21	HKD	481,455
		USD	62,000
JPY to US dollar	2026.07.16	JPY	6,334,384
		USD	40,000
CHF to US dollar	2026.04.07-2026.06.04	CHF	49,715
		USD	63,000
SGD to US dollar	2026.04.09	SGD	25,715
		USD	20,000

December 31, 2025

Currency	**Maturity period**	**Contract amount (In Thousands)**	
HKD to US dollar	2026.01.20-2026.12.21	HKD	247,484
		USD	32,000

March 31, 2025

Currency	Maturity period	Contract amount (In Thousands)	
HKD to US dollar	2025.12.22-2026.01.20	HKD	154,839
		USD	20,000
RMB to US dollar	2025.07.02-2025.07.24	RMB	367,635
		USD	51,148

（5）For the three months ended March 31, 2026, the net gain from foreign exchange option contracts of the Group was NT$185 thousand. Such transactions were primarily entered into to hedge the risks arising from exchange rate fluctuations on foreign currency-denominated assets and liabilities. As the foreign exchange option transactions entered into by the Group did not qualify for hedge accounting, hedge accounting was not applied.

8. FINANCIAL ASSETS AT AMORTIZED COST

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Time deposits with original maturities of more than 1 years (Maturity date with in 1 year)	$ 3,223,122	$ 2,634,772	$ 1,349,794
Treasury Bonds（1）	95,118	140,253	49,578
Corporate bonds（2）	148,821	333,558	296,299
Restricted bank deposits（3）	779,080	1,079,619	664,100
	$ 4,246,141	$ 4,188,202	$ 2,359,771
Non-current			
Time deposits with original maturities of more than 1 years	$ -	$ 494,628	$ 3,190,447
Treasury Bonds（1）	320,024	314,307	429,214
Corporate bonds（2）	12,274,905	11,989,463	12,562,911
	$ 12,594,929	$ 12,798,398	$ 16,182,572

（1）The Group bought 2 to 10-years treasury bonds with a coupon rate of 2%~5.25% and effective interest rate of 3.53%~4.28%.

（2）The Group bought 2 to 10-years corporate bonds with a coupon rate of 1.34%~8.75% and effective interest rate of 3.88%~5.90%.

（3）Information on the pledged financial assets at amortized cost, please refer to note 34.

9. NOTES AND ACCOUNTS RECEIVABLE, NET

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable			
Gross carrying amount	$ 675,989	$ 775,020	$ 517,862
Accounts receivable			
At amortized cost			
Gross carrying amount	$ 16,798,637	$ 15,747,356	$ 11,991,137
Less: Allowance for impairment loss	(88,273)	(69,397)	(74,269)
	$ 16,710,364	$ 15,677,959	$ 11,916,868

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable from related parties（Note 33）			
At amortized cost			
Gross carrying amount	$ 47,127	$ 54,768	$ 25,843
Less: Allowance for impairment loss	(525)	(528)	(4,558)
	$ 46,602	$ 54,240	$ 21,285

(1) Notes receivable

All notes receivable of the Group as of March 31, 2026, December 31, 2025 and March 31, 2025 were not past due. The Group assessed that the expected recoverable amount approximated the carrying amount; therefore, no loss allowance was recognized.

(2) Accounts receivable

The average credit period for sales of goods ranged from 30 to 180 days after month-end settlement. No interest is charged on trade receivables. The Group assesses the credit ratings of new customers and, where necessary, obtains sufficient collateral to mitigate the risk of financial loss arising from defaults. The Group uses other publicly available financial information and historical transaction records to evaluate its major customers. The Group continuously monitors its credit exposure and the credit ratings of its counterparties, and manages credit exposure through the review and approval of customers' credit limits.

To mitigate credit risk, the Group's management has designated a dedicated team responsible for the determination of credit limits, credit approvals and other monitoring procedures to ensure that appropriate actions are taken to recover overdue receivables. In addition, the Group reviews the recoverable amount of receivables individually at each balance sheet date to ensure that adequate impairment losses are recognized for uncollectible receivables. Accordingly, management believes that the Group's credit risk has been significantly reduced.

The Group measures the loss allowance for trade receivables at an amount equal to lifetime ECLs. The expected credit losses on trade receivables are estimated using an expected credit loss rate that considers the customer's past default experience, current financial position, general economic conditions of the industry, as well as GDP forecasts and industry outlooks. As the Group's historical credit loss experience indicates that there are no significant differences in the loss patterns among different customer groups, the expected credit loss rates are not further differentiated by customer group and are determined based solely on the aging of trade receivables.

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

The following table details the loss allowance of trade receivables based on expected credit loss rate of account receivable were as follow:

March 31, 2026

	Not Past Due	1 to 90 Days Past Due	91 to 180 Days Past Due	Over 181 Days Past Due	Total
Expected credit loss rate	0%	0%~20%	20%	50%~100%	
Gross carrying amount	$ 15,709,623	$ 1,112,789	$ 15,529	$ 7,823	$ 16,845,764
Loss allowance (Lifetime ECLs)	-	(81,780)	(3,106)	(3,912)	(88,798)
Amortized cost	$ 15,709,623	$ 1,031,009	$ 12,423	$ 3,911	$ 16,756,966

December 31, 2025

	Not Past Due	1 to 90 Days Past Due	91 to 180 Days Past Due	Over 181 Days Past Due	Total
Expected credit loss rate	0%	0%~20%	20%	50%~100%	
Gross carrying amount	$ 14,648,284	$ 1,062,087	$ 86,364	$ 5,389	$ 15,802,124
Loss allowance (Lifetime ECLs)	-	(48,448)	(17,273)	(4,204)	(69,925)
Amortized cost	$ 14,648,284	$ 1,013,639	$ 69,091	$ 1,185	$ 15,732,199

March 31, 2025

	Not Past Due	1 to 90 Days Past Due	91 to 180 Days Past Due	Over 181 Days Past Due	Total
Expected credit loss rate	0%	0%~20%	20%	50%~100%	
Gross carrying amount	$ 11,186,282	$ 779,149	$ 22,447	$ 29,102	$ 12,016,980
Loss allowance (Lifetime ECLs)	-	(55,204)	(4,489)	(19,134)	(78,827)
Amortized cost	$ 11,186,282	$ 723,945	$ 17,958	$ 9,968	$ 11,938,153

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

	For the Three Months Ended March 31	
	2026	**2025**
Balance,beginning of period	$ 69,925	$ 78,794
Provision (reversal of profit)	18,940	(905)
Written off amounts	(1,487)	-
Foreign exchange gains and losses	1,420	938
Balance,end of period	$ 88,798	$ 78,827

10. INVENTORIES

	March 31, 2026	December 31, 2025	March 31, 2025
Manufacturing inventory			
Raw materials	$ 3,844,369	$ 3,418,467	$ 2,386,873
Work in progress	4,541,571	3,782,244	1,309,786
Finished goods	3,199,511	2,912,079	2,584,831
Inventory in transit	3,962	63,880	19,501
	11,589,413	10,176,670	6,300,991
Construction inventory			
Residential and commercial buildings in Chongqing			
Buildings and land held for sale	1,298,008	1,363,609	1,618,402
	$ 12,887,421	$ 11,540,279	$ 7,919,393

(1) The nature of cost of goods sold is as follows:

	For The Three Months Ended March 31	
	2026	2025
Cost of goods sold	$ 12,706,338	$ 7,963,537
Inventory write-down and inventory obsolete losses	108,532	42,783
Unallocated manufacturing overhead	337,052	395,957
	$ 13,151,922	$ 8,402,277

(2) Construction inventory refers to the land and engineering cost invested in the development of residential and commercial buildings in Chongqing of Chongqing Dunning Real Estate Co., Ltd., a subsidiary of the company, have been fully completed and reclassified as property for sale, along with the related contract revenue disclosures, please refer to note 25.

11. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	March 31, 2026	December 31, 2025	March 31, 2025
Non-current			
Domestic investment			
Listed stocks			
Walsin Technology Corp.	$ 7,615,249	$ 7,615,249	$ 5,494,272
Walton Advanced Engineering, Inc.	707,790	844,329	194,845
TXC Corporation	533,489	423,708	470,120
Non-listed stocks			
Tsai Yi Co., Ltd.	329,205	329,205	259,019
Chin-Xin Investment Co., Ltd.	513,565	489,255	189,800
Chiang Yei Precision Industrial Co., Ltd.	-	-	3,847
Foreign investment			
Listed stocks	284,970	306,827	462,140
Unlisted stocks	8,930	8,774	-
	$ 9,993,198	$ 10,017,347	$ 7,074,043

The Group invests in the common stock of the above-mentioned companies in accordance with its medium and long-term strategy and expects to profit from long-term investments. The management of the Group believes that if the short-term fluctuations on fair value of these investments are included in profit or loss, it will be inconsistent with the Group's aforementioned medium and long-term investment strategy, and therefore, the management chooses to designate these investments as measured at fair value through other comprehensive income or loss.

For the three-month period ended March 31, 2026 and 2025, the Group sold part of its shares in foreign list stocks for adjust investment positions to diversify risks purposes, the related unrealized valuation profit of $1,795 thousand and $9,628 thousand respectively, were transferred from other equity to retained earnings.

12. SUBSIDIARIES

Subsidiaries included in the consolidated financial statements

In addition to the company, the consolidated financial reporting entities include:

			Proportion of Ownership (%)		
Investor	**Investee**	**Nature of Activities**	**March 31, 2026**	**December 31, 2025**	**March 31, 2025**
HannStar Board Corp.	HannStar Board (BVI) Holdings Corp.	Investment	100%	100%	100%
HannStar Board Corp.	Global Brands Manufacture Ltd.	Production, marketing & assembly of printed circuit board	40.30% (Note 5)	40.30% (Note 5)	40.78% (Note 5)
HannStar Board (BVI) Holdings Corp.	HannStar Board International Holdings Ltd.	Investment	100%	100%	100%
HannStar Board (BVI) Holdings Corp.	HannStar Board Investments (Hong Kong) Limited	Investment	100%	100%	100%
HannStar Board International Holdings Ltd.	HannStar Board Holdings (Hong Kong) Ltd.	Investment	100%	100%	100%
HannStar Board Holdings (Hong Kong) Ltd.	HannStar Board Tech. (Jiangyin) Corp.	PCB production & sales	100%	100%	100%
HannStar Board Investments (Hong Kong) Limited	GHPW Enterprise Corporation (Hong Kong) Ltd.	Investment	15% (Note 1)	15% (Note 1)	15% (Note 1)
GHPW Enterprise Corporation (Hong Kong) Ltd.	GHPW Enterprise Corporation (CQ) Ltd	Enterprise real estate management	100%	100%	100%
HannStar Board Tech. (Jiangyin) Corp.	Chongqing Shuohong Investment Co., Ltd.	Investment	25.65% (Note 2)	25.65% (Note 2)	25.65% (Note 2)
Chongqing Shuohong Investment Co., Ltd.	Chongqing Dunning Real Estate Co., Ltd.	Enterprise real estate management	100%	100%	100%
Global Brands Manufacture Ltd.	Up First Investments Ltd.	Investment	100% (Note 7)	100% (Note 7)	100% (Note 7)
Global Brands Manufacture Ltd.	Dynamic Skyline Ltd.	Investment	100%	100%	100%
Global Brands Manufacture Ltd.	Success Ocean Investments Ltd.	Investment	100%	100%	100%
Global Brands Manufacture Ltd.	Cheng Cheng Enterprise Co., Ltd.	Plant lease and property managements	100%	100%	100%
Global Brands Manufacture Ltd.	Falcon Automation Equipment Corp.	Manufacturing of machine and equipment	50.24%	50.24%	50.24%
Global Brands Manufacture Ltd.	Lincstech EPC Co., Ltd. (Note 10)	Manufacturing and sale of PCB	100%	100%	100%
Global Brands Manufacture Ltd.	GBM Electronics (M) Sdn.Bhd.	Fabrication and sale of PCB	100%	100%	100%
Global Brands Manufacture Ltd.	Lincstech Co., Ltd.	Manufacturing and sale of PCB	100% (Note 3)	100% (Note 3)	-
Up First Investments Ltd.	Chuan Yi Computer (Shenzhen) Co., Ltd.	Manufacturing and sale of PCB	100%	100%	100%

Investor	Investee	Nature of Activities	Proportion of Ownership (%) March 31, 2026	December 31, 2025	March 31, 2025
Up First Investments Ltd.	Yi-Kuan Electronics (Shenzhen) Co., Ltd.	Sale of PCB	100%	100%	100%
Up First Investments Ltd.	Forever Line Ltd.	Investment	100% (Note 8)	100% (Note 8)	100% (Note 8)
Up First Investments Ltd.	Chuan Yi Computer (Chongqing) Co., Ltd.	Manufacturing and sale of PCB	100%	100%	100%
Up First Investments Ltd.	Ever-Precise Recycle Company	Waste recycling and wastewater treatment	100%	100%	100%
Up First Investments Ltd.	Jincheng Yuanmao Electronic Technology (Chongqing) Co., Ltd.	Property Management	100%	100%	100%
Up First Investments Ltd.	Effort Growth Developments Ltd.	Investment	100%	100%	100%
Up First Investments Ltd.	GBM UP(HK) Ltd.	Investment	100%	100%	100%
GBM UP(HK) Ltd.	GHPW Enterprise Corporation (Hong Kong) Ltd.	Investment	30% (Note 1)	30% (Note 1)	30% (Note 1)
Chuan Yi Computer (Shenzhen) Co., Ltd.	Chongqing Shuohong Investment Co., Ltd.	Investment	12.83% (Note 2)	12.83% (Note 2)	12.83% (Note 2)
Effort Growth Developments Ltd.	Kunshan Xiongqiang Electronics Technology Co., Ltd.	Property Management	100%	100%	100%
Forever Line Ltd.	Kunshan Yuanmao Electronic Technology Co., Ltd.	Property Management	100% (Note 9)	100% (Note 9)	100% (Note 9)
Dynamic Skyline Ltd.	Centralian Investments Limited	Investment	100%	100%	100%
Dynamic Skyline Ltd.	Will Grow Holdings Ltd.	Investment	100% (Note 4)	100% (Note 4)	99.90% (Note 4)
Dynamic Skyline Ltd.	Total Rich Holdings Ltd.	Investment	100%	100%	100%
Dynamic Skyline Ltd.	Up Ever Holdings Ltd.	Investment	100%	100%	100%
Dynamic Skyline Ltd.	Global Brands Manufacture (Dongguan) Ltd.	Fabrication and sale of PCB	100%	100%	100%
Dynamic Skyline Ltd.	Jingjia Electronics Technology (Wuhu) Co., Ltd.	Industrial plant lease	100%	100%	100%
Centralian Investments Limited	Will Grow Holdings Ltd.	Investment	- (Note 4)	- (Note 4)	0.10% (Note 4)
Up Ever Holdings Ltd.	Dong Guang Yao Cheng Electronics Technology Co., Ltd.	Property management	100%	100%	100%
Total Rich Holdings Ltd.	Dong Guang Jin Cheng Electronics Technology Co., Ltd.	Property management	100%	100%	100%
Will Grow Holdings Ltd.	Kunshan Yuansong Electronics Technology CO., Ltd.	Fabrication and sale of PCB	100%	100%	100%
Kunshan Yuansong Electronics Technology CO., Ltd.	Chongqing Shuohong Investment Co., Ltd.	Investment	12.83% （Note 2）	12.83% （Note 2）	12.83% （Note 2）
Success Ocean Investments Ltd.	CMK Global Brands Manufacture Ltd.	Investment	86%	86%	86%
Success Ocean Investments Ltd.	Always Up Investments Ltd.	Investment	100%	100%	100%
Always Up Investments Ltd.	Dong Guan Xiangcheng Electronic Technology Co., Ltd.	Industrial plant lease and property management	100%	100%	100%
CMK Global Brands Manufacture Ltd.	Dong Guang CMK Global Brands Manufacture Ltd.	Manufacturing and sale of PCB	100%	100%	100%
Lincstech EPC Co., Ltd. （Note 10）	Lincstech Circuit Malaysia Sdn. Bhd (Note 6).	Manufacturing and sale of PCB	98.63%	98.63%	98.63%
Lincstech Co., Ltd.	Lincstech YGA Co., Ltd.	Manufacturing and sale of PCB	100% (Note 3)	100% (Note 3)	-
Lincstech Co., Ltd.	Lincstech Circuit Singapore Pte. Ltd.	Manufacturing and sale of PCB	100% (Note 3)	100% (Note 3)	-
Lincstech Co., Ltd.	Lincstech America Inc.	Sale of PCB	100% (Note 3)	100% (Note 3)	-

Note 1： HannStar Board Investments (Hong Kong) Limited and GBM UP (HK) Ltd. hold 45% of the total shares, but the company has substantial control over GHPW Enterprise Corporation (Hong Kong) Ltd., so it is listed as a subsidiary.

Note 2： HannStar Board Tech. (Jiangyin) Corp., Chuan Yi Computer (Shenzhen) Co., Ltd. and Kunshan Yuansong Electronics Technology CO., Ltd. jointly hold 51.30% of the shares.

Note 3：In December 2024, Global Brands Manufacture Ltd's board of directors resolved to acquire Lincstech Co., Ltd. and its wholly-owned subsidiaries Lincstech YGA Co., Ltd., Lincstech Circuit Singapore Pte. Ltd. and Lincstech America Inc. in April 2025. The primary business activities of these entities are the manufacturing and sales of PCB. For detailed acquisition information, please refer to the consolidated financial statements for the year 2025.

Note 4：In September 2025, Centralian Investments Ltd. sold its entire equity interest in Will Grow Holdings Ltd. to Dynamic Skyline Ltd.

Note 5：The Group resolved at its board meeting in August 2025 to participate in Global Brands Manufacture Ltd.'s cash capital increase in the amount of NT$629,192 thousand. After the capital increase, the shareholding percentage was 40.30%.

Note 6：The company was formerly known as ELNA Pcb (M) Sdn. Bhd. and was renamed to Lincstech Circuit Malaysia Sdn. Bhd. in October 2025.

Note 7：The board meeting of Up First Investments Ltd. has resolved to decrease the company's capital by USD 15,000 thousand in December, 2025. After capital decrease, the company's capital decreased from USD167,322 thousand to USD 152,322 thousand.

Note 8： The board meeting of Forever Line Ltd. has resolved to decrease the company's capital by USD 15,000 thousand in December, 2025. After capital decrease, the company's capital decreased from USD 20,000 thousand to USD 5,000 thousand.

Note 9： The board meeting of Kunshan Yuanmao Electronics Technology Co., Ltd. has resolved to decrease the company's capital by USD 15,000 thousand in December, 2025. After capital decrease, the company's capital decreased from USD 80,000 thousand to USD 65,000 thousand.

Note 10：The company was formerly known as ELNA Printed Circuits Co., Ltd. and was renamed to Lincstech EPC Co., Ltd. in January 2026.

Information of subsidiaries with significant non-controlling interests

		Proportion of shares and voting rights held by non-controlling interests		
Name of subsidiary	**Main business places**	**March 31, 2026**	**December 31, 2025**	**March 31, 2025**
Global Brands Manufacture Ltd.	Taiwan	59.70%	59.70%	59.22%

Please refer to Table 4 for information about the main business place and the country where the company is registered.

The following consolidated financial information of Global Brands Manufacture Ltd. is based on the amount before intercompany transaction cancellation:

	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 32,786,061	$ 32,159,783	$ 28,623,733
Non-current assets	29,303,514	28,526,067	19,539,534
Current liabilities	(24,060,815)	(25,380,206)	(16,987,902)
Non-current liabilities	(10,179,931)	(8,932,960)	(7,349,386)
Equity	$ 27,848,829	$ 26,372,684	$ 23,825,979

	For The Three Months Ended March 31	
	2026	2025
Operating revenue	$ 9,340,071	$ 5,163,443
Profit from continuing operations	$ 798,528	$ 736,776
Net profit attributable to:		
Owner of the company	$ 320,685	$ 302,485
Non-controlling interests of Global Brands Manufacture Ltd.	475,117	438,823
Non-controlling interests of subsidiaries of Global Brands Manufacture Ltd.	2,726	(4,532)
	$ 798,528	$ 736,776

13. INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD

Investments in associates	March 31, 2026	December 31, 2025	March 31, 2025
Significant influence			
Career Technology (MFG.) Co., Ltd.	$ 2,360,278	$ 2,532,024	$ 2,839,668
INFO-TEK CORPORATION	1,050,817	1,011,761	989,447
No significant influence	781,846	765,290	778,291
	$ 4,192,941	$ 4,309,075	$ 4,607,406

The profit (loss) and other comprehensive income (loss) shares of affiliated companies adopting the equity method are recognized by the accountant review results of the affiliated companies during the same period.

Significant affiliated enterprises

			Shareholding Ratio		
Name of Associate	Nature of activities	Principal Place of Business	March 31, 2026	December 31, 2025	March 31, 2025
Career Technology (MFG.) Co., Ltd	Manufacturing of electronic components	Shulin	27.73%	27.73%	27.73%
INFO-TEK Corp.	Manufacturing of electronic components	Hsinchu	27.55%	27.55%	27.55%

Fair values (Level 1) of investments in associates from available published price quotations were summarized as follows:

Name of Associate	March 31, 2026	December 31, 2025	March 31, 2025
Career Technology (MFG.) Co., Ltd.	$ 2,796,187	$ 2,646,233	$ 2,258,119
INFO-TEK Corp.	1,058,016	1,096,278	1,151,175
	$ 3,854,203	$ 3,742,511	$ 3,409,294

In February 2025, the company participated in a cash capital increase of Career Technology (MFG.) Co., Ltd. contributing $371,130 thousand. As a result, the shareholding percentage increased from 25.23% to 27.73%. Due to the increase in the share of net assets, capital surplus was adjusted by NT$43,966 thousand.

14. PROPERTY, PLANT AND EQUIPMENT

	March 31, 2026	December 31, 2025	March 31, 2025
Land	$ 518,631	$ 518,732	$ 391,750
Buildings	5,527,456	5,805,415	4,352,585
Machinery and equipment	9,735,451	9,446,885	6,566,352
Other equipment	661,316	675,561	639,002
Construction in progress	3,794,477	2,703,843	1,512,560
	$ 20,237,331	$ 19,150,436	$ 13,462,249

(1) Expect for the depreciation recognition, the Group did not have significant disposal, or impairment of property, plant and equipment for the three months ended March 31, 2026 and 2025.

(2) When the Group obtains the subsidy provided by the Chinese government, in accordance with the provisions of the standards, deduct the book value of the relevant machinery and equipment calculated by the subsidy, and reduce the depreciation expense to recognize the profit and loss.

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

Buildings	
Factory main buildings	4~50 years
Electromechanical power equipment	3~10 years
Engineering systems	3~10 years
Others	1~20 years
Machinery	1~19 years
Other equipment	1~10 years

15. LEASE AGREEMENT

(1) Right-of-use assets

	March 31, 2026	December 31, 2025	March 31, 2025
Amount of right-of-use assets			
Land	$ 1,089,753	$ 1,140,352	$ 944,339
Buildings	617,998	678,834	618,609
Machinery and equipment	1,324	1,593	1,355
Other equipment	29,856	30,546	28,631
	$ 1,738,931	$ 1,851,325	$ 1,592,934

	For The Three Months Ended March 31	
	2026	2025
Increase in right-of-use assets	$ 6,050	$ 32,122
Depreciation charge for right-of-use assets	$ 83,143	$ 67,271

The Group leases land use rights in China to build its factories. Part of the land use rights and factory buildings are subleased to others in the form of business leases. Relevant buildings and right-of-use assets are classified as investment properties, please refer to Note 16 for details. The amount of the right-of-use assets does not include those right-of-use assets that meet the definition of investment properties.

(2) Lease liability

	March 31, 2026	December 31, 2025	March 31, 2025
Lease liability book value			
Current	$ 341,606	$ 318,650	$ 225,810
Non-current	$ 684,358	$ 738,289	$ 442,467

The discount rate ranges for lease liabilities were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Land	1.85%～6.23%	1.85%～6.23%	4.50%
Buildings	1.79%～4.50%	1.79%～4.50%	0.98%～4.50%
Machinery and equipment	1.79%～4.35%	1.79%～4.35%	4.32%～4.35%
Other equipment	1.79%～7.24%	2.06%～4.50%	0.98%～4.50%

(3) Important leasing activities and terms

The Group leases a number of land and buildings as factory buildings for 2~60 years.

(4) Other lease information

	For The Three Months Ended March 31	
	2026	2025
Expenses relating to short-term and low-value asset leases	$ 32,077	$ 15,105
Total cash outflow for leases	($ 117,530)	($ 65,114)

Some office equipment or computer leases of the Group are qualified as short-term leases or low-value assets leases, the Group has elected to apply the recognition exemption and thus, did not recognize right-of-use assets and lease liabilities for these leases.

16. INVESTMENT PROPERTIES

	March 31, 2026	December 31, 2025	March 31, 2025
Measured at cost			
Completed investment properties	$ 977,464	$ 600,645	$ 551,593
Right-of-use assets	105,734	39,508	40,960
	$1,083,198	$ 640,153	$ 592,553

During the three months ended March 31, 2026, the Group reclassified certain property, plant and equipment and right-of-use assets to investment properties due to a change in use resulting from the leasing of land and factory buildings. The carrying amount of the assets reclassified to investment properties amounted to NT$377,498 thousand.

Expect for the above reclassification and depreciation recognition, the Group did not have significant addition, disposal, or impairment of investment properties for the three months ended March 31, 2025 and 2024.

The investment properties are depreciated using the straight-line method over their estimated useful lives as follows:

Main buildings	8 ~ 50 years
Elevator equipment	5 ~ 9 years
Air conditioning system	5 ~ 9 years
Right-of-use assets	50 years
Others	2 ~ 6 years

The company's investment real estate has a book value of the investment real estate is NTD 7,484 thousand as of March 31, 2026, 2025 and December 31 2025. The investment real estate is the land located in Pingzhen District, Taoyuan City because. The amount is not material.

The fair values of the Global Brands Manufacture Ltd. investment properties were based on appraisal reports conducted by an independent appraiser and management using valuation models commonly adopted by market participants The fair value is conducted either by professional appraisers or based on market evidence from similar real estate transaction prices referenced by management. The fair value of the right-of-use asset is assessed by netting the expected rental income against all expected payments, plus the associated lease liability recognized. The fair values were as follows:

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Fair value	$ 3,156,318	$ 2,766,776	$ 2,741,405

The fair value of the completed investment properties of Chongqing Dunning Real Estate Co., Ltd. was determined by an independent valuation firm and management using valuation models commonly adopted by market participants. Such valuation was performed by professional appraisers or by management with reference to market evidence of transaction prices for comparable properties. The fair values are as follows:

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Fair value	$ 208,121	$ 140,860	$ -

17. GOODWILL

The Group performed impairment testing of goodwill as of December 31, 2025 and 2024. Management assessed that there were no significant changes in, or indicators of impairment of, goodwill during the three months ended March 31, 2026 and 2025.

18. INTANGIBLE ASSETS

	March 31, 2026	December 31, 2025	March 31, 2025
Computer software Costs	$ 52,824	$ 55,274	$ 23,197
Customer relationships	930,420	958,142	-
Proprietary technology	424,194	440,219	-
Others	273	298	16
	$ 1,407,711	$ 1,453,933	$ 23,213

Expect for the amortization recognition, the Group did not have significant addition, disposal, or impairment of intangible assets for the three months ended March 31, 2026 and 2025.

Intangible assets are amortized on a straight-line basis over their estimated useful lives as follows:

Computer software costs	1~10 years
Customer relationships	10 years
Proprietary technology	8~10 years
Other	5~10 years

19. OTHER ASSETS

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Prepayments	$ 645,906	$ 579,359	$ 311,668
Others	48,556	30,184	16,031
	$ 694,462	$ 609,543	$ 327,699
Non-current			
Refundable deposit(Note 33)	$ 105,303	$ 104,184	$ 83,255
Prepayments for equipment	374,512	416,850	336,624
Past due receivables	3,753	3,753	3,753
Allowance for uncollectible accounts – past due receivables	(3,753)	(3,753)	(3,753)
Defined benefit assets	72,326	72,097	81,301
Others	6,160	5,842	3,996
	$ 558,301	$ 598,973	$ 505,176

20. BORROWINGS

（1） Short-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Short-term credit borrowings	$ 25,766,774	$ 23,596,728	$ 21,172,082

The market interest rate interval of above-mentioned short-term borrowings at the balance sheet date was as follows:

March 31, 2026	December 31, 2025	March 31, 2025

	March 31, 2026	December 31, 2025	March 31, 2025
Interest rate	0.97%～3.67%	0.80%～3.40%	0.82%～2.80%

（2）Long-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Secured borrowings			
Bank loans	$ 249,375	$ 253,363	$ 213,778
Less: Current portion	(28,472)	(27,384)	(22,340)
	220,903	225,979	191,438
Unsecured borrowings			
Bank loans	13,435,300	11,631,280	12,383,214
Less: Current portion	(582,179)	(76,923)	(1,324,595)
Less: Administration fee of syndicated loans	(5,204)	(5,666)	(7,245)
	12,847,917	11,548,691	11,051,374
	$ 13,068,820	$ 11,774,670	$ 11,242,812

A. Bank loans

Bank loans	Due Date	Material terms	rate%	March 31, 2026	December 31, 2025	March 31, 2025
Floating rate borrowing						
E. Sun Commercial Bank Syndicated loans 2(2)	2029.04.26	On the expiry date of 48 months from the first use date, the first installment will be repaid, and thereafter every 6 months will be 1 installment, 3 installments in total. The payment is amortized, 15% for each of the first to second installments, and 70% for the third installment. Repaid upon maturity.	2.08 2.08 2.08	$ 3,000,000	$ 3,000,000	$ 4,200,000
E. Sun Commercial Bank Syndicated loans 2(1)	2029.03.25	On the expiry date of 48 months from the first use date, the first installment will be repaid, and thereafter every 6 months will be 1 installment, 3 installments in total. The payment is amortized, 15% for each of the first to second installments, and 70% for the third installment. Repaid upon maturity.	2.093 2.093 2.01	3,525,000	3,525,000	3,525,000
Taiwan Cooperative Bank Unsecured borrowings	2028.09.28	From the fifth year, repayment is divided into 12 periods with the monthly principal and interest equally amortized.	2.018 2.018 2.018	1,000,000	1,000,000	1,000,000
Taipei Fubon Commercial Bank Unsecured borrowings	2029.12.20	On the expiry date of 2 years from the first use date, the first installment will be repaid, and thereafter every 3 months will be 1 installment.	1.56 1.56 1.56	1,000,000	1,000,000	1,000,000
China Everbright Bank Unsecured borrowings	2025.10.24	Repaid upon maturity.	2.40	-	-	546,767
China Construction Bank Corporation Unsecured borrowings	2026.03.24	Repaid upon maturity.	2.50	-	-	411,791
China Everbright Bank Unsecured borrowings	2026.02.22	Repaid upon maturity.	2.50	-	-	366,036
Fubon Bank (China) Syndicated loans 2(3)	2027.08.27	Repay 5% of the remaining balance on the 6th, 12th, 18th, 24th, and 30th months after the first use date, with the	2.80 2.80 2.80	249,375	253,363	213,778

Bank loans	Due Date	Material terms	rate%	March 31, 2026	December 31, 2025	March 31, 2025
		remaining principal repaid at maturity.				
Bank of Taiwan						
Unsecured borrowings	2028.04.01	On the expiry date of 2 years from the first use date, the first installment will be repaid, and thereafter every 3 months will be 1 installment.	1.97 1.97	1,500,000	1,500,000	-
Far Eastern International Bank						
Unsecured borrowings	2028.03.27	On the expiry date of 2 years from the first use date, the first installment will be repaid, and thereafter every 6 months will be 1 installment. Part of the loan has been repaid early.	2.04 2.04 2.04	1,285,000	1,285,000	1,200,000
E. Sun Commercial Bank						
Unsecured borrowings	2028.03.17	Repaid upon maturity.	1.78 1.59 1.44	120,300	120,480	133,620
E. Sun Commercial Bank						
Unsecured borrowings	2028.09.05	Repaid upon maturity.	1.77 1.46	200,500	200,800	-
E. Sun Commercial Bank						
Unsecured borrowings	2029.03.25	Repaid upon maturity.	1.79	601,500	-	-
E. Sun Commercial Bank						
Unsecured borrowings	2029.03.30	Repaid upon maturity.	1.79	1,002,500	-	-
MUFG Bank,						
Unsecured borrowings	2029.03.30	Repaid upon maturity.	1.59	200,500	-	-
				$13,684,675	$11,884,643	$12,596,992

B. Regarding the above-mentioned portion of long-term borrowings, their amount, classification, and collateral status are as follows：

a. The Group has signed a syndicated loans agreement of NTD 5 billion with 8 banks including E. Sun Commercial Bank on March 6, 2024. According to the terms of the agreement, the Group shall complete the first drawdown within 6 months from the date of signing. The Group applied for its first drawdown on March 26, 2024.
b. The Group has signed a syndicated loans agreement of NTD 4.2 billion with 10 banks including E. Sun Commercial Bank on April 12, 2024. According to the term of the agreement, the Company had completed the first drawdown within 6 months from the date of signing. The Group had applied for its first drawdown on Apr 26, 2024.
c. The borrow was jointly guaranteed by the related party Chongqing Songjia Property Co., Ltd which also provides property and building as collateral. Please refer to Note 33.

C. The above long-term borrowings are stipulated in the bank loan contracts as follows:

a. According to the loan agreements, the company shall maintain certain required financial ratios in its annual consolidated financial statements during the loan period.
b. In addition to the general covenants, the syndicated loan agreements entered into between Global Brands Manufacture Ltd. and E. Sun Commercial Bank, as well as the loan agreements with Far Eastern International Bank, require Global Brands Manufacture Ltd. to maintain certain required financial ratios in its annual consolidated financial statements during the loan period.
c. According to the loan agreements, HannStar Board Tech. (Jiangyin) Corp. shall maintain certain required financial ratios in its annual financial statements during the loan period.

21. OTHER LIABILITIES

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Other payables			
Payables for salaries	$ 1,499,560	$ 1,686,854	$ 955,555
Payables for annual leave	106,906	99,449	76,566
Payable for expenses	2,126,902	2,049,567	1,580,016
Payable for purchase of equipment	1,956,908	1,315,682	1,076,490
Others	767,638	699,796	535,683
	$ 6,457,914	$ 5,851,348	$ 4,224,310
Other payables - related parties (Note 33)			
Payable for purchase of equipment	$ 9,675	$ 40,320	$ -
Others	24,912	12,422	5,462
	$ 34,587	$ 52,742	$ 5,462
Other liabilities			
Provision for warranty	$ 1,099,784	$ 979,409	$ 860,454
Temporary receipts and receipts under custody	43,832	46,147	32,337
Others (Note 33)	173,476	159,452	189,926
	$ 1,317,092	$ 1,185,008	$ 1,082,717
Non-current			
Other liabilities			
Guarantee deposits received	$ 280,178	$ 330,374	$ 214,398
Accrued pension liabilities-non-current	398,902	406,896	131,821
Restoration obligation	277,796	278,171	-
Others	6,254	6,253	6,254
	$ 963,130	$ 1,021,694	$ 352,473

22. PROVISION FOR LIABLITIES

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Warranty (accounted under other current liabilities)	$ 1,099,784	$ 979,409	$ 860,454
Payables for annual leave (accounted under other payables)	106,906	99,449	76,566
	$ 1,206,690	$ 1,078,858	$ 937,020
Non-Current			
Restoration obligation (accounted under other non-current liabilities)	$ 277,796	$ 278,171	$ -

The provision for warranty liabilities is the present value of the best estimate of the outflow of future economic benefits caused by the warranty obligation from the management of the Group in accordance with the contract for the sale of goods. This estimate is based on historical warranty experience and takes into account the adjustment of new raw materials, process changes or other factors affecting product quality.

The provision for employee benefit liabilities includes the assessment of the employee's entitlement to service leave.

Pursuant to the lease agreement, the Group shall, at the end of the respective lease terms, restore the leased plant assets to their original condition at the time of the lease. Provisions are recognized based on the present value of the best estimate of future outflow of economic benefits that will be required by the fulfillment of the restoration obligation stated on the lease contract. The estimate will be reviewed regularly to adjust according to the use of the plant.

23. RETIREMENT BENEFIT PLANS

The pension expenses of defined benefit plans were NT$ 4,383 thousand and NT$ 95 thousand for the three months ended March 31, 2026 and 2025, respectively. And these were calculated based on the pension cost rate determined by the actuarial calculation on December 31, 2025 and 2024, respectively.

24. EQUITY

（1） Ordinary shares

	March 31, 2026	December 31, 2025	March 31, 2025
Authorized shares (in thousands)	700,000	700,000	700,000
Amount capital	$ 7,000,000	$ 7,000,000	$ 7,000,000
Issued and paid shares (in thousands)	486,166	486,166	486,166
Issued capital	$ 4,861,660	$ 4,861,660	$ 4,861,660

A holder of issued common shares with par value of NT$10 per share is entitled to vote and to receive dividends.

（2） Capital surplus

	March 31, 2026	December 31, 2025	March 31, 2025
May be used to offset a deficit, distributed as cash dividends or transferred to share capital(A)			
Additional paid-in capital	$ 3,974,222	$ 3,974,222	$ 3,974,222
From changes in associates' equity	86,254	86,254	86,254
Treasury share transactions	119,413	119,413	20,004
Others	889	889	889
May only be used to offset a deficit			
From share of changes in equity of subsidiaries(B)	299,154	299,154	170,597
Redemption of convertible bonds	76,918	76,918	76,918
	$ 4,556,850	$ 4,556,850	$ 4,328,884

A. Such capital surplus may be used to offset a deficit; in addition, when The Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of The Company's capital surplus and to once a year).

B. Such capital surplus arises from the effects of changes in ownership interests in subsidiaries resulting from equity transactions other than actual disposals or acquisitions or from changes in capital surplus of subsidiaries accounted for using the equity method.

（3）Retained earnings and dividends policy

Based on The Company's Articles of Incorporation, where The Company made a profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as legal reserve 10% of the remaining profit, setting aside or reversing a special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings shall be used by The Company's Board of Directors as the basis for proposing a distribution plan, which should be resolved in the shareholders' meeting for the distribution of dividends to shareholders.

The Company's Articles of Incorporation provide the distribution of employees' compensation and directors' remuneration; please refer to Note 28 for more information.

An appropriation of earnings to a legal reserve shall be made until the legal reserve equals The Company's paid-in capital. The legal reserve may be used to offset any deficits. If The Company has no deficit and the legal reserve has exceeded 25% of The Company's paid-in capital, the excess may be transferred to capital or distributed in cash.

The appropriation of 2025 earnings were proposed by the board of directors on April 28, 2026 and the appropriation of 2024 earnings were approved in the Shareholder's meetings on June 18, 2025. Details were summarized below:

	Appropriation of Earnings	
	For The Year Ended December 31	
	2025	**2024**
Legal reserve	$ 298,797	$ 302,213
Cash dividends	$ 1,225,138	$ 1,215,415
Cash dividends per share (NT$)	2.52	2.50

（4）Non-controlling interests

	For the Three Months Ended March 31	
	2026	**2025**
Balance at January 1	$ 17,303,415	$ 15,219,266
Net profit	458,339	418,094
Other comprehensive income or loss		
Exchange differences on translation of financial statements of foreign operations	412,767	253,314
Unrealized profit and loss of financial assets at FVTOCI	21,575	(89,333)
Share of other comprehensive	16,918	17,189

income and loss of associated enterprises accounted for using equity method		
Adjustments relating to changes in retained earnings of associated enterprises accounted for using the equity method	-	5,041
Subsidiaries purchase treasury shares	-	(129,184)
Subsidiaries transfer treasury shares to employees	-	56,813
Balance at March 31	$ 18,213,014	$ 15,751,200

（5） Treasury shares

The details of The Company's treasury stock changes for the three months ended March 31, 2026, are as follows:

Purpose	Balance at January 1	Increase	Decrease	Balance at March 31
Shares Transferred to employees	227	-	-	227

The details of The Company's treasury stock changes for the three months ended March 31, 2025,are as follows:

Purpose	Balance at January 1	Increase	Decrease	Balance at March 31
Shares Transferred to employees	2,760	-	-	2,760

According to the Stock Exchange Law, the shares of treasury stock should not exceed 10% of The Company’s issued and outstanding shares and the total amount of treasury stock should not exceed the total retained earnings and realized additional paid-in capital.

In addition, according to the Stock Exchange Law, the treasury stock should not be pledged and does not have the same right as the common stock to receive dividends and to vote.

25. OPERATING REVENUE

（1） Revenue from contracts with customers

	For the Three Months Ended March 31	
	2026	**2025**
Sales of PCB	$ 15,618,261	$ 10,512,311
Sales of real estate	9,608	6,364
Others	66,117	50,257
	$ 15,693,986	$ 10,568,932

(2) Contract balance

	March 31, 2026	December 31, 2025	March 31, 2025
Contract liabilities-current			
Advance payment for real estate sales			
Land and Buildings held for sale	$ -	$ -	$ 11,896

26. NET PROFIT FROM CONTINUING OPERATIONS

(1) Interest income

	For the Three Months Ended March 31	
	2026	2025
Deposits in banks	$ 224,965	$ 224,275
Others	158,487	144,859
	$ 383,452	$ 369,134

(2) Other income

	For the Three Months Ended March 31	
	2026	2025
Rental income	$ 62,186	$ 8,808
Dividend income (Note 33)	2,922	4,048
Others (Note 33)	241,412	350,520
	$ 306,520	$ 363,376

(3) Other gains and losses

	For the Three Months Ended March 31	
	2026	2025
Gain (Loss) on disposal of real estate, plant and equipment	($ 7,537)	$ 2,061
Loss on disposal of intangible assets	(15)	-
Gain on financial instruments at FVTPL (Note 7)	27,471	10,728
Foreign exchange gain (loss) (Note 38)	(61,525)	115,610
Gain on disposal of investments	-	6,521
Others	18,065	(31,322)
	($ 23,541)	$ 103,598

(4) Financial cost

	For the Three Months Ended March 31	
	2026	2025
Bank loan interest	$ 196,330	$ 143,113
Interest on lease liabilities	9,552	6,210
Others	562	522
	$ 206,444	$ 149,845

Capitalization of interest information were as follows

	For the Three Months Ended March 31	
	2026	2025
Capitalized interest amount	$ -	$ 1,560
Capitalized interest rate	-	2.80%

(5) Depreciation and amortization

	For the Three Months Ended March 31	
	2026	2025
Depreciation expense by function		
Operating cost	$ 777,869	$ 584,879
Operating expense	90,165	83,844
	$ 868,034	$ 668,723
Amortized expense by function		
Operating cost	$ 1,439	$ 1,356
Operating expense	49,356	1,210
	$ 50,795	$ 2,566

27. EMPLOYEE BENEFIT EXPENSES

	For the Three Months Ended March 31	
	2026	2025
Short-term employee benefits	$ 3,068,726	$ 1,965,821
Retirement Benefits		
Defined contribution plan	190,143	150,193
Defined benefit plan (Note 23)	4,383	95
	$ 3,263,252	$ 2,116,109
Summary by function		
Operating cost	$ 2,642,858	$ 1,691,772
Operating expense	620,394	424,337
	$ 3,263,252	$ 2,116,109

28. REMUNERATION OF EMPLOYEES AND DIRECTORS

In case of any profit of The Company in the year, 2% to 10% of the profit before tax and before deducting the distributed employee and director's remuneration in the current year shall be taken as the employee's remuneration; in addition, not more than 2% shall be taken as the director's remuneration. However, if The Company still has accumulated losses, it shall reserve the amount of compensation in advance. The remuneration of the employees shall be distributed in shares or cash by the resolution of Board of Directors. The Board of Directors, and may include The Company employees who meet requirements.

The estimated remuneration of employees and directors for the three months ended March 31, 2026 and 2025 were as follows

	For The Three Months Ended March 31			
	2026		2025	
	Amount	Estimated Ratio	Amount	Estimated Ratio
Amount of remuneration of employees	$ 24,647	3.60%	$ 23,438	2.85%
Amount of remuneration of directors	9,585	1.40%	11,513	1.40%

If there is a change in the amounts after the company's annual financial statement are authorized for issue, the differences are recorded as a change in the accounting estimate and adjusted in the next year.

The board of directors of the company held on February 24, 2026 and February 19, 2025 respectively resolved and approved the following remuneration for employees, directors and supervisors for 2025 and 2024, all in cash:

	For the Year Ended December 31			
	2025		2024	
	Employee remuneration	Remuneration of directors	Employee remuneration	Remuneration of directors
Amount of distribution by resolution of the board of directors	$ 119,534	$ 46,485	$ 98,336	$ 48,305
Amount recognized in each annual financial report	$ 119,534	$ 46,485	$ 98,336	$ 48,305

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

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

29. INCOME TAX

（1） Details of income tax recognized in profit or loss are as follows:

	For The Three Months Ended March 31	
	2026	2025
Current income tax expense		
Current tax expense recognized in the current year	$ 776,533	$ 549,382
Income tax adjustment of previous year	2,246	-
	778,779	549,382
Deferred income tax		
Current tax expense recognized in the current year	(209,206)	30,601
Income tax expense recognized in profit or loss	$ 569,573	$ 579,983

（2） Income tax examination

The Company's income tax returns for profit-making enterprises up to the year 2023 have been approved by the tax collection authority authorities.

30. EARNINGS PER SHARE

Unit: NT$ Per Share

	For The Three Months Ended March 31	
	2026	2025
Basic earnings per share	$ 1.23	$ 1.52
Diluted earnings per share	$ 1.23	$ 1.52

To calculate earnings per share, the Company's income available to common shareholders of the parent and its weighted average number of common shares outstanding (in thousands of shares) were as follows:

Net profit of the current period

	For The Three Months Ended March 31	
	2026	2025
Net income available to common shareholders of the parent	$ 597,007	$ 735,937

Number of shares

Unit: Thousand Shares

	For The Three Months Ended March 31	
	2026	2025
Weighted average number of common shares outstanding used in the computation of basic earnings per share	485,939	483,406
Effects of all dilutive potential common shares:		
Compensation of employees	1,029	1,415
Weighted average number of common shares used in the computation of diluted earnings per share	486,968	484,821

The Group has the option to issue employee compensation in shares or cash, the calculation of diluted earnings per share is based on the assumption that the employee compensation will be issued in shares, and the weighted average number of outstanding shares will be included in the calculation of diluted earnings per share when the potential common shares are diluted. When calculating the diluted earnings per share before the board of directors decides to issue the number of shares for employee compensation in the next year, the potential dilution effect of such common shares shall also be considered.

31. CAPITAL MANAGEMENT

The Group manages its capital to ensure that entities in the Group will be able to continue as going concerns while maximizing the return to stakeholders through the optimization of the debt and equity balance.

The main management of the Group reviews capital structure on an annual basis, which includes and considers the cost of various types of capital and related risks.

32. FINANCIAL INSTRUMENTS

(1) Fair value information

A. Financial instruments not measured at fair value

Except as set forth in the table below, the management of Group believes that the carrying amounts of financial assets and financial liabilities that are not measured at fair value approximate their fair values.

March 31, 2026

	Carrying Amount	Fair Value Level 1	Level 2	Level 3	Total
Financial Assets					
Financial assets at amortized cost					
－Treasury Bonds	$ 415,142	$ 417,365	$ -	$ -	$ 417,365
－Corporate Bonds	12,423,726	12,465,552	-	-	12,465,552

December 31, 2025

	Carrying Amount	Fair Value Level 1	Level 2	Level 3	Total
Financial Assets					
Financial assets at amortized cost					
－Treasury Bonds	$ 454,560	$ 459,319	$ -	$ -	$ 459,319
－Corporate Bonds	12,323,021	12,521,286	-	-	12,521,286

March 31, 2025

	Carrying Amount	Fair Value Level 1	Level 2	Level 3	Total
Financial Assets					
Financial assets at amortized cost					
－Treasury Bonds	$ 478,792	$ 481,107	$ -	$ -	$ 481,107
－Corporate Bonds	12,859,210	12,841,879	-	-	12,841,879

B. Financial instruments measured at fair value - measured at fair value on a recurring basis

March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivative Instruments	$ -	$ 10,710	$ -	$ 10,710
Listed stocks	70,400	-	-	70,400
Mutual funds	109,347	-	-	109,347
Perpetual non-cumulative subordinated corporate bonds	-	378,183	-	378,183
Structured deposits	509,101	-	-	509,101
Limited partnership	-	-	55,313	55,313
	$ 688,848	$ 388,893	$ 55,313	$ 1,133,054

	Level 1	Level 2	Level 3	Total
Financial assets at FVTOCI				
Investments in equity instruments				
－Listed stocks	$ 8,856,528	$ -	$ -	$ 8,856,528
－Non-listed stocks	-	842,770	-	842,770
－Foreign listed Stocks	284,970	-	-	284,970
－Non-Foreign listed Stocks	-	8,930	-	8,930
	$ 9,141,498	$ 851,700	$ -	$ 9,993,198

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivative Instruments	$ -	$ 19,613	$ -	$ 19,613
Listed stocks	62,000	-	-	62,000
Mutual funds	103,715	-	-	103,715
Perpetual non-cumulative subordinated corporate bonds	-	362,642	-	362,642
Structured deposits	560,714	-	-	560,714
Limited partnership	-	-	49,817	49,817
	$ 726,429	$ 382,255	$ 49,817	$ 1,158,501
Financial assets at FVTOCI				
Investments in equity instruments				
－Listed stocks	$ 8,883,286	$ -	$ -	$ 8,883,286
－Non-listed stocks	-	818,460	-	818,460
－Foreign listed Stocks	306,827	-	-	306,827
－Non-Foreign listed Stocks	-	8,774	-	8,774
	$ 9,190,113	$ 827,234	$ -	$10,017,347

March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivative Instruments	$ -	$ 7,842	$ -	$ 7,842
Listed stocks	81,900	-	-	81,900
Mutual funds	271,425	-	-	271,425
Perpetual non-cumulative subordinated corporate bonds	-	383,966	-	383,966
Structured deposits	112,775	-	-	112,775
Limited partnership	-	-	50,139	50,139
	$ 466,100	$ 391,808	$ 50,139	$ 908,047
Financial assets at FVTOCI				
Investments in equity instruments				
－Listed stocks	$ 6,159,237	$ -	$ -	$ 6,159,237
－Non-listed stocks	-	452,666	-	452,666
－Foreign listed Stocks	462,140	-	-	462,140
	$ 6,621,377	$ 452,666	$ -	$ 7,074,043

There were no transfer between level 1 and level 2 fair value measurements for the three months ended March 31, 2026 and 2025.

C. Valuation techniques and assumption for value measurement

The fair value of financial assets and financial liabilities is determined in the following ways：

a.The fair value of financial assets and financial liabilities with standard terms and conditions and traded in the active market is determined by referring to the market quotation respectively.

b.Derivatives with quoted prices in the active market are at fair value at market prices. Option derivatives without observable market price are valued using option pricing models. Non-option derivatives without observable market prices are valued using using discounted cash flow analysis to estimate the fair value based on the yield curve applicable to the duration. The fair value of the forward foreign exchange contract is measured by the forward exchange rate quotation and the yield curve derived from the quotation interest rate during the maturity period of the contract.

c.The fair value of other financial assets and financial liabilities (except for the above) is determined according to the generally recognized pricing mode based on the discounted cash flow analysis.

(2) Financial risk management objectives and policies

The main financial instruments of the Group include investment in equity and debt instruments,notes and accounts receivable, notes and accounts payable, lease liabilities and borrowings. The financial management department of the Group provides services for each business, coordinates the entry into domestic and international financial markets, and supervises and manages the exchange rate risk, interest rate risk, credit risk and liquidity risk related to the operation of the Group by analyzing the internal risk report of the exposure according to the risk degree and breadth.

In order to mitigate the impact of such risks, the Group uses derivative financial instruments to avoid exposure risks. The use of derivative financial instruments is governed by the policies adopted by the board of directors of the Group, which are exchange rate risk, interest rate risk, credit risk, the use of derivative financial instruments and non-derivative financial instruments, and the written principles for investment of residual liquidity. Internal auditors continuously review the compliance of policies and the amount of risk exposure.

A. Market risk

The main financial risks borne by the Group due to its operating activities are foreign currency exchange rate fluctuation risk (see (a) below) and interest rate fluctuation risk (see (b) below).

a. Foreign currency risk

The risk management of foreign currency changes arising from the foreign currency transactions of the Group is to manage the risk by using forward foreign exchange contracts and exchange contracts within the scope of the regulatory permission of the procedures for dealing with derivative financial products.

Refer to Note 38 for the book amounts of non-functional currency denominated monetary assets and monetary liabilities (including non-functional currency denominated monetary items written off in the consolidated financial statements) and derivatives with foreign currency risk of the Group on the balance sheet date.

Sensitivity analysis

The Group is mainly affected by the exchange rate fluctuations of US dollar and RMB. The sensitivity analysis of the Group only includes the foreign currency monetary items circulating outside, and adjusts the amount of the pretax profit and loss by adjusting the exchange rate of US dollar and RMB at the end of the period to 1% of the appreciation of new Taiwan dollar; when the exchange rate of US dollar and RMB is 1% of the depreciation of new Taiwan dollar, the impact on the pretax profit and loss will be a negative number of the same amount.

	Impact of 1% appreciation of USD		Impact of 1% appreciation of RMB		Impact of 1% appreciation of JPY	
	For The Three Months Ended March 31		For The Three Months Ended March 31		For The Three Months Ended March 31	
	2026	2025	2026	2025	2026	2025
Impact to net income before income tax	$ 110,490	$ 137,537	($ 34,697)	($ 21,358)	$ 12,028	$ 32,948

b. Interest rate risk

The interest rate risk of the Group mainly comes from fixed and floating interest rate deposits and borrowings. The carrying amount of financial assets and liabilities of the Group exposure to interest rate risk on the balance sheet date is as follows：

	March 31, 2026	December 31, 2025	March 31, 2025
Interest rate risk with fair value			
－Financial asset	$ 12,838,868	$ 12,777,581	$ 13,338,002
Interest rate risk with cash flow			
－Financial asset	30,514,442	27,342,561	34,218,806
－Financial liability	39,446,245	35,475,705	33,761,829

Sensitivity analysis

The following sensitivity analysis is based on the interest rate exposure of non-derivative instruments at the balance sheet date. For floating rate liabilities, the analysis method assumes that the amount of liabilities outstanding on the balance sheet date is outstanding during the reporting period.

The sensitivity analysis of interest rate risk is based on the change of fair value of financial assets and liabilities with floating interest rate at the end of the financial reporting period. If the interest rate increases by one percentage point, the pretax net profit of the Group for the three months ended March 31,2026 and 2025 will decrease by NT$22,330 thousand and increased by NT$1,142 thousand respectively.

B. Credit risk

Credit risk refers to the risk of financial loss caused by the default of the counterparty. In order to reduce credit risk, the management of the Group shall assign a dedicated team to take charge of the determination of credit line, credit approval and other monitoring procedures to ensure that appropriate actions have been taken for the recovery of overdue receivables. In addition, the Group will review the recoverable amount of the receivables one by one on the balance sheet date to ensure that the receivables that cannot be recovered have been set aside for appropriate impairment loss. Therefore, the management of the Group thinks that the credit risk of the Group has been significantly reduced.

C. Liquidity risk

The Group manages and maintains sufficient cash and cash equivalents to support the company's operations and mitigate the impact of cash flow fluctuations. The management of the Group monitors the utilization of bank borrowings and ensures the compliance with the loan contract.

Bank borrowings are an important source of liquidity for the Group. As of the three months ended March 31, 2026 and 2025, and December 31, 2025, the unused financing lines of the Group are as follows (b) description of financing lines.

a. Liquidity and interest rate risk tables for non-derivative financial liabilities

The following table details the Company's remaining contractual maturities for its non-derivative financial liabilities with agreed upon repayment periods. The table was prepared in accordance with the undiscounted cash flows of financial liabilities from the earliest date on which the Company would be asked to pay. Bank loans with a repayment on demand clause were included in the earliest period regardless the probability of the banks choosing to exercise their rights. The maturity dates for other non-derivative financial liabilities were based on the agreed upon repayment dates.

March 31, 2026

	Weighted average effective interest rate (%)	Less than 1 year	1～5 years	Over 5 years	Total
Non derivative financial liabilities					
No interest bearing liabilities	-	$ 17,829,380	$ 280,178	$ -	$ 18,109,558
Lease liabilities	3.41%	314,606	416,650	267,708	998,964
Floating interest rate liabilities	2.06%	26,377,425	13,068,820	-	39,446,245
		$ 44,521,411	$ 13,765,648	$ 267,708	$ 58,554,767

Further information on maturity analysis of lease liabilities is as follows：

	Less than 1 year	1~5 years	5~10 years	10~15 years	15~20 years	Total
Lease liabilities	$ 314,606	$ 416,650	$ 56,179	$ 71,026	$ 140,503	$ 998,964

December 31, 2025

	Weighted average effective interest rate (%)	Less than 1 year	1～5 years	Over 5 years	Total
Non derivative financial liabilities					
No interest bearing liabilities	-	$ 17,523,025	$ 330,374	$ -	$ 17,853,399
Lease liabilities	3.45%	318,650	472,929	265,360	1,056,939
Floating interest rate liabilities	1.93%	23,701,035	11,774,670	-	35,475,705
		$ 41,542,710	$ 12,577,973	$ 265,360	$ 54,386,043

Further information on maturity analysis of lease liabilities is as follows：

	Less than 1 year	1~5 years	5~10 years	10~15 years	15~20 years	Over 20 years	Total
Lease liabilities	$ 318,650	$ 472,929	$ 54,219	$ 68,629	$ 92,541	$ 49,971	$ 1,056,939

March 31, 2025

	Weighted average effective interest rate (%)	Less than 1 year	1～5 years	Over 5 years	Total
Non derivative financial liabilities					
No interest bearing liabilities	-	$ 11,895,271	$ 157,514	$ -	$ 12,052,785
Lease liabilities	4.18%	225,810	438,940	3,527	668,277
Floating interest rate liabilities	2.04%	22,519,017	11,242,812	-	33,761,829
		$ 34,640,098	$ 11,839,266	$ 3,527	$ 46,482,891

Further information on maturity analysis of lease liabilities is as follows：

	Less than 1 year	1~5 years	5~10 years	10~15 years	15~20 years	Total
Lease liabilities	$ 225,810	$ 438,940	$ 3,527	$ -	$ -	$ 668,277

The amount of the floating rate instruments of non-derivative financial liabilities mentioned above will be changed due to the difference between the floating rate and the estimated interest rate at the end of the reporting period.

b. Financing facilities

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank loan facilities which may be extended by mutual agreement:			
－Amount used	$ 39,451,449	$ 35,481,371	$ 33,769,074
－Unused amount	50,469,225	48,151,157	35,319,906
	$ 89,920,674	$ 83,632,528	$ 69,088,980

33. TRANSACTIONS WITH RELATED PARTIES

The transactions, account balances, income and expenses between the company and its subsidiaries (which are related parties of the company) are all eliminated during the merger, so they are not disclosed in this Note. Except as disclosed in other Notes, the transactions between the merged company and related parties are as follows.

(1) Related party name and category

Related Party Name	Related Party Category
Walsin Technology Corp.	Significant investor
Walsin Lihwa Corporation	Significant investor
INFO-TEK CORPORATION	Affiliated enterprise
Career Technology (MFG.) Co., Ltd.	Affiliated enterprise
Walsin New Energy Corporation	Affiliated enterprise
Zheng Cheng Precision Industry Co., Ltd.	Affiliated enterprise
Career Electronic (Kunshan) Co., Ltd.	Other related party
Career Technology (Suzhou) Co., Ltd.	Other related party
Walsin Technology Corporation (HK) Ltd.	Other related party
Suzhou Walsin Technology Electronics Co., Ltd.	Other related party
Dong Guan Walsin Techn. Ele. Co., Ltd.	Other related party
INPAQ TECHNOLOGY CO., LTD.	Other related party
Shanghai Walsin Lihwa Power Wire & Cable Co., Ltd.	Other related party
Prosperity Dielectrics Co., Ltd.	Other related party
Info-Tek Electronics (Suzhou) Co., Ltd.	Other related party
PSA CHARITABLE FOUNDATION	Other related party
PSA VVG Foundation for Culture and Arts	Other related party
Kamaya Electric(M) Sdn. Bhd	Other related party
Kamaya Electric Co., Ltd.	Other related party
VVG INC.	Other related party
Career Social Welfare Charity Foundation	Other related party
Silitech Technology Corporation	Other related party
Chongqing Songjia Property Co., Ltd.	Other related party
JOYIN CO., LTD.	Other related party
Holypag Tech (Suzhou) Co.,Ltd.	Other related party
Inpaq Technology (China) Co.,Ltd.	Other related party
FDK Corporation	Other related party

(2) Business transactions

Line Item	Related Party Category	For The Three Months Ended March 31	
		2026	2025
Sales revenue	Significant investors	$ 1,221	$ 1,051
	Affiliated Enterprises	5,631	1,622
	Other related parties	51,951	15,583
		$ 58,803	$ 18,256
Purchase	Significant investors	$ 2,497	$ 1,786
	Affiliated Enterprises	136	2,357
	Other related parties	4,992	5,447
		$ 7,625	$ 9,590
Other incomes	Significant investors	$ 3,055	$ 2,394
	Affiliated Enterprises	1,092	2,653
	Other related parties	8,815	-
		$ 12,962	$ 5,047

		For The Three Months Ended March 31	
Other expenses and losses	Significant investors	$ 8,143	$ 7,932
	Affiliated Enterprises	30,504	11,042
	Other related parties	12,117	4,565
		$ 50,764	$ 23,539

The trading conditions for the purchase and sale of goods by the Group to the related parties shall be agreed upon by both parties. Other income refers to the consulting service income and rental income collected by the Group from related parties, and other expenses and losses refer to the rental expenses and consulting service fees paid by the Group to related parties, and the rental price is paid on a monthly basis with reference to the local general market.

The balance of receivables and payables of related parties at the balance sheet date is as follows:

Line Item	Related Party Category	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable	Significant investors	$ 1,165	$ 811	$ 1,282
	Affiliated Enterprises	8,620	5,145	6,594
	Other related parties	36,817	48,284	13,409
		$ 46,602	$ 54,240	$ 21,285
Other receivables	Significant investors	$ 3,234	$ 2,528	$ 2,519
	Affiliated Enterprises	1,996	1,385	2,548
	Other related parties	3,697	725	1
		$ 8,927	$ 4,638	$ 5,068
Refundable deposit	Significant investors	$ 175	$ 175	$ 175

Line Item	Related Party Category	March 31, 2026	December 31, 2025	March 31, 2025
Accounts payable	Significant investors	$ 1,991	$ 275	$ 368
	Affiliated Enterprises	-	6,353	2,347
	Other related parties	7,295	6,875	9,283
		$ 9,286	$ 13,503	$ 11,998
Other payables	Significant investors	$ 3,482	$ 3,144	$ 2,815
	Affiliated Enterprises	23,943	47,539	159
	Other related parties	7,162	2,059	2,488
		$ 34,587	$ 52,742	$ 5,462
Receipts in advance	Other related parties	$ -	$ 23,591	$ 23,250

Receivables from related parties are not guaranteed and no bad debt charges are provided. The balance of the outstanding payables to related parties is not guaranteed and will be settled in cash.

Other receivables refer to the consulting service income and equipment charges receivable from related parties; other payables refer to the consulting service fees, rents, processing fees and collection and payment fees payable to related parties；Advances received refer to advances from related parties for purchasing merchandise.

(3) Acquisition of property, plant and equipment

	Purchase Price	
	For The Three Months Ended March 31	
Related Party Category	2026	2025
Affiliated Enterprises	$ 4,117	$ 88

(4) Lease arrangements

Line Item	Related Party Category	March 31, 2026	December 31, 2025	March 31, 2025
Lease liabilities	Other related parties	$ 64,478	$ 69,783	$ 85,345
	Affiliated Enterprises	218,930	228,581	47,150
		$ 283,408	$ 298,364	$ 132,495

	For The Three Months Ended March 31	
Related Party Category	2026	2025
Interest expense		
Other related parties	$ 743	$ 976
Affiliated Enterprises	997	227
	$ 1,740	$ 1,203

The Group leased factories and office premises located in Malaysia and Guanyin District, Taoyuan City from related parties. The lease term is 4-5 years. The rent is based on the rental level of similar assets, and fixed lease payments are paid monthly in accordance with the lease agreement.

(5) Endorsement guarantee

The long-term guaranteed loans of the Group are jointly and severally guaranteed by the related party Chongqing Songjia Property Co., Ltd., and the company provides houses and buildings as collateral. Please refer to Note 20.

(6) Compensation of key management personnel

	For The Three Months Ended March 31	
	2026	2025
Short-term employee benefits	$ 65,071	$ 70,206
Post-retirement benefits	195	184
	$ 65,266	$ 70,390

The remuneration of directors and other key management is determined by the Remuneration Committee in accordance with individual performance and market trends.

34. ASSETS PLEDGED AS COLLATERAL

The following assets have been pledged as collateral for margin requirements on derivative financial instruments and customs deposits:

	March 31, 2026	December 31, 2025	March 31, 2025
Restricted bank deposits (Financial assets measured at amortized cost)	$ 779,080	$ 1,079,619	$ 664,100

35. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

(1) Unused letters of credit were as follows：

Unit: In thousands of foreign currency

Currency	March 31, 2026	December 31, 2025	March 31, 2025
JPY	$ 55,980	$ -	$ 32,000
EUR	22	22	-

(2) Unrecognized commitments were as follows：

	March 31, 2026	December 31, 2025	March 31, 2025
Acquisition of property, plant and equipment (Include construction industry inventory)	$ 5,695,718	$ 4,685,752	$ 1,303,653

36. OTHERS

Agreements of relocation

The subsidiaries of the Group Kunshan Yuanmao Electronics Technology Co., Ltd. ("Kunshan Yuanmao") and Kunshan Xiongqiang Electronics Technology Co., Ltd. ("Kunshan Xiongqiang") had resolved to sign an agreement with Kunshan Development Zone House Expropriation Implementation Center agreeing to relocate its land use right and related real estate located on the north side of Jingwang Road and No. 259 Jinsha South Road in Kunshan Development Zone. The relocation compensation paid to Kunshan Yuanmao and Kunshan Xiongqiang will amount to RMB 479,532 thousand and RMB 141,642 thousand, respectively.

In 2024, the Group had completed the relocation of its non-current assets held for sale and had delivered them to the local government. Considering the uncertainty of subsequent collections, the related compensation income, expenses and taxes will be recognized as when they are actually incurred. For the three months ended March 31, 2026 and 2025, the Group received relocation compensations amounted to RMB 50,000 thousand and RMB 75,000 thousand, respectively. As of March 31, 2026 and 2025, the Group had cumulatively received partial relocation compensation of RMB180,264 thousand and RMB90,264 thousand, respectively.

37. SIGNIFICANT SUBSEQUENT EVENTS

On May 7, 2026,the Board of Directors of Global Brands Manufacture Ltd. resolved to implement a share exchange with the shareholders of its associate, INFO-TEK CORPORATION (excluding Global Brands Manufacture Ltd.), to be effected through the issuance of new shares. The exchange ratio was 0.342 ordinary shares of Global Brands Manufacture Ltd. for every 1 ordinary share of INFO-TEK CORPORATION. Upon completion of the share exchange, INFO-TEK CORPORATION will become a wholly-owned subsidiary of Global Brands Manufacture Ltd.

38. SIGNIFICANT EXCHANGE RATE INFORMATION OF FOREIGN CURRENCY FINANCIAL ASSETS AND LIABILITIES

The following information is summarized and expressed in foreign currencies other than the functional currencies of each entity of the Group. Foreign currency assets and liabilities with significant impact were as follows:

Unit: In thousands of foreign currency

March 31, 2026

	Foreign currency	Exchange rate	Carrying amount
Financial asset			
Monetary items			
USD	$ 817,613	31.995	$ 26,159,528
RMB	334,987	4.6343	1,552,430
JPY	11,986,757	0.2005	2,403,345
Financial liabilities			
Monetary item			
USD	472,278	31.995	15,110,535
RMB	1,083,682	4.6343	5,022,107
JPY	5,987,931	0.2005	1,200,580

December 31, 2025

	Foreign currency	Exchange rate	Carrying amount
Financial asset			
Monetary items			
USD	$ 867,172	31.43	$ 27,255,216
RMB	485,872	4.4966	2,184,772
JPY	8,124,051	0.2008	1,631,309
Financial liabilities			
Monetary item			
USD	403,898	31.43	12,694,514
RMB	1,233,024	4.4966	5,544,416
JPY	5,973,045	0.2008	1,199,387

March 31, 2025

	Foreign currency	Exchange rate	Carrying amount
Financial asset			
Monetary items			
USD	$ 739,643	33.205	$ 24,559,846
RMB	543,601	4.5755	2,487,246
JPY	19,359,847	0.2227	4,311,438
Financial liabilities			
Monetary item			
USD	325,436	33.205	10,806,102
RMB	1,010,392	4.5755	4,623,049
JPY	4,564,960	0.2227	1,016,617

For the three months ended March 31, 2026 and 2025, the Group included unrealized and realized foreign currency exchange (losses) benefits were (NT$ 61,525) thousand and NT$ 115,610 thousand respectively. Due to the variety of foreign currency transactions and functional currencies of the Group entities, it is unable to disclose exchange gains and losses according to the foreign currencies with significant impact.

39. SEPARATELY DISCLOSED ITEMS

(1) Information about significant transactions

No.	Item	Description
1	Financing provided to others.	Nil
2	Endorsements/guarantees provided.	Nil
3	Marketable securities held.	Table 1
4	Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital.	Table 2
5	Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital.	Table 3

(2) Information on investees

No.	Item	Description
1	Information on investees.	Table 4
2	Financing provided to others.	Table 5
3	Endorsements/guarantees provided.	Table 6
4	Marketable securities held.	Table 7
5	Total purchases from or sales to related parties amounting to at least	Table 8

No.	Item	Description
	NT$100 million or 20% of the paid-in capital.	
6	Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital.	Table 9

(3) Information on investments in mainland China

No.	Item	Description
1	Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the year, repatriations of investment income, and limit on the amount of investment in the mainland China area.	Table 10～11
2	Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party.	Table 10～11
3	Any of endorsement, guarantees, or collaterals provided to investee companies in mainland China, either directly or indirectly through a third party.	Table 10～11
4	Financing provided to investee companies in mainland China, either directly or indirectly through a third party.	Table 10～11
5	Other transactions that have a significant impact on the current profit or loss or financial position.	Nil

(4) Intercompany relationships and significant intercompany transactions

Refer to Table 12 for the intercompany relationships and significant intercompany transactions for the three months ended March 31, 2026.

40. SEGMENT INFORMATION

Each of operating segment is considered a separate operating segment by the chief operating decision maker. For the purposes of financial statement presentation, these individual operating segments have been aggregated into a single operating segment, taking into account the following factors:

(1) The operating segments have similar long-term gross profit margins;

(2) The method of generating cash flow is similar;

(3) The daily operation activities are similar.

a. **Segment revenue and results**

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

PCB Segment－PCB manufacturing and sales

EMS Segment－PCB assembly & sales business

Other Segments－Others

The financial information of relevant segments of the group for the three months ended March 31, 2026 and 2025 is as follows:

	For The Three Months Ended March 31, 2026				
	PCB	EMS.	Other	Adjustment and eliminations	Total
Operating revenue	$ 14,832,816	$ 2,175,189	$ 75,725	($ 1,389,744)	$ 15,693,986
Cost of goods sold	12,576,892	1,870,383	108,359	(1,403,712)	13,151,922
Gross profit	2,255,924	304,806	(32,634)	13,968	2,542,064
Operating expenses	1,025,715	86,468	193,685	(1,527)	1,304,341
Operating profit (loss)	1,230,209	218,338	(226,319)	15,495	1,237,723
Non-operating income and losses	(137,298)	32,210	507,779	(15,495)	387,196
Profit before income tax	$ 1,092,911	$ 250,548	$ 281,460	$ -	$ 1,624,919

	For The Three Months Ended March 31, 2025				
	PCB	EMS	Other	Adjustment and eliminations	Total
Operating revenue	$ 9,734,080	$ 1,992,479	$ 73,796	($ 1,231,423)	$ 10,568,932
Cost of goods sold	7,945,935	1,643,235	47,420	(1,234,313)	8,402,277
Gross profit	1,788,145	349,244	26,376	2,890	2,166,655
Operating expenses	718,372	92,138	118,595	(1,446)	927,659
Operating profit (loss)	1,069,773	257,106	(92,219)	4,336	1,238,996
Non-operating income and losses	(82,833)	49,973	532,214	(4,336)	495,018
Profit before income tax	$ 986,940	$ 307,079	$ 439,995	$ -	$ 1,734,014

The intersegment transactions have been written off for the three months ended March 31, 2026 and 2025.

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

MARKETABLE SECURITIES HELD
MARCH 31, 2026
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	March 31, 2026				Note
				Number of Shares	Carrying Amount (Foreign Currencies in Thousands)	Percentage of Ownership (%)	Fair Value (Foreign Currencies in Thousands)	
	Shares							
HannStar Board Corp.	Tsai Yi Corporation	Other related parties	Financial assets at FVTOCI- non-current	4,270,687	$ 98,354	2.91	$ 98,354	
	Chin-Xin Investment Co., Ltd.	Other related parties	〃	6,500,000	513,565	1.34	513,565	
	Walsin Technology Corp.	Investors with significant influence	〃	43,886,115	5,134,676	9.03	5,134,676	
	Walton Advanced Engineering, Inc.	Other related parties	〃	14,761,000	707,790	2.83	707,790	

Note 1: The term "securities" in this Table refers to the stocks, bonds, beneficiary certificates and the securities derived from the above items within the scope of IFRS 9 financial instruments.
Note 2: This table lists the securities that the company determines should be disclosed based on the principle of materiality.
Note 3: Please refer to Tables 4, 10 and 11 for information about investment in subsidiaries, associates and joint ventures.

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars)

Company Name	Related Party	Relationship	Transaction Details				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchase (Sales)	Amount	% of Total Purchase (Sales)	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
HannStar Board Corp.	HannStar Board Tech. (Jiangyin) Corp.	100% indirect subsidiary	Purchase	$ 991,703	61	Monthly settlement 95 days	N/A	N/A	($ 1,614,401)	(61)	
〃	〃	〃	Sales	(102,246)	(4)	Monthly settlement 150 days	〃	〃	169,216	5	

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
MARCH 31, 2026
(In Thousands of New Taiwan Dollars / In Foreign currency)

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amounts Receivable in Subsequent Period	Allowance for Impairment Loss
					Amount	Actions taken		
HannStar Board Corp.	HannStar Board Tech. (Jiangyin) Corp.	100% indirect subsidiary	$ 169,216 USD 5,288,819	2.57	$ -	—	$ 10,562 USD 330,102	$ -

Table 4

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTEES
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars / In Foreign currency)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		March 31, 2026			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				March 31, 2026	December 31, 2025	Number of Shares	%	Carrying Amount			
HannStar Board Corporation	HannStar Board (BVI) Holdings Corp.	British Virgin Islands	General investment	$ 1,724,145	$ 1,724,145	52,000,000	100.00	$ 26,671,296 USD 833,608,251	$ 313,146 USD 9,900,438	$ 313,146 USD 9,900,438	
〃	Global Brands Manufacture Ltd.	Taiwan	PCB manufacturing and sales	5,113,154	5,113,154	201,204,729	40.30	11,753,544	795,802	320,685	Note 2
〃	Career Technology (MFG.) Co., Ltd	Taiwan	PCB manufacturing and sales	4,428,098	4,428,098	176,415,555	27.73	2,360,278	(355,921)	(98,699)	
〃	Walsin New Energy Corporation	Taiwan	Solar power generation	12,500	12,500	1,250,000	25.00	9,592	(1,358)	(340)	
HannStar Board (BVI) Holdings Corp.	HannStar Board International Holdings Ltd.	Cayman Islands	General investment	4,140,581 USD 130,314,886	4,140,581 USD 130,314,886	1,316,250,000	100.00	17,176,966 USD 536,864,071	212,424 USD 6,706,637	212,424 USD 6,706,637	
〃	HannStar Board Investments (Hong Kong) Limited	Hong Kong	General investment	108,578 USD 3,600,000	108,578 USD 3,600,000	USD 3,600,000 (Note 1)	100.00	94,437 USD 2,951,618	(780) (USD 24,651)	(780) (USD 24,651)	
〃	PSA JAPAN INVESTMENT G.K.	Japan	General investment	280,653 USD 8,623,538	280,653 USD 8,623,538	USD 8,623,538 (Note 1)	18.00	302,152 JPY 1,476,660,820	46,044 JPY 224,519,864	8,288 JPY 40,413,576	
HannStar Board Investments (Hong Kong) Limited	GHPW Enterprise Corporation (Hong Kong) Ltd.	Hong Kong	General investment	108,709 USD 3,600,000	108,709 USD 3,600,000	USD 3,600,000 (Note 1)	15.00	94,423 USD 2,951,188	(5,200) (USD 164,338)	(780) (USD 24,650)	
HannStar Board International Holdings Ltd.	HannStar Board Holdings (Hong Kong) Ltd.	Hong Kong	General investment	8,674,729 USD 268,191,947	8,674,729 USD 268,191,947	215,970,000	100.00	17,160,550 USD 536,350,994	212,424 USD 6,706,637	212,424 USD 6,706,637	
HannStar Board Tech. (Jiangyin) Corp.	Chongqing Xincheng Eletronics Co., Ltd.	Chongqing City, China	Sales of electronic components, Real estate investment and leasing	58,582 RMB 11,325,649	58,582 RMB 11,325,649	RMB 11,325,649 (Note 1)	21.35	66,108 RMB 14,265,795	(5,264) (RMB 1,151,527)	(1,124) (RMB 245,851)	
〃	Chongqing Shuohong Investment Co., Ltd.	Chongqing City, China	General investment, etc.	643,270 RMB 135,950,000	643,270 RMB 135,950,000	RMB 135,950,000 (Note 1)	25.65	620,002 RMB 133,785,524	(34,062) (RMB 7,435,876)	(8,737) (RMB 1,907,302)	
Chongqing Shuohong Investment Co., Ltd.	Chongqing Dunning Real Estate Co., Ltd.	Chongqing City, China	Enterprise real estate management	1,916,545 RMB 400,000,000	1,916,545 RMB 400,000,000	RMB 400,000,000 (Note 1)	100.00	1,781,296 RMB 384,372,206	(34,075) (RMB 7,438,347)	(34,075) (RMB 7,438,347)	
Global Brands Manufacture Ltd.	Up First Investments Ltd.	British Virgin Islands	General investment	4,747,116 USD 152,322,352	4,747,116 USD 152,322,352	USD 152,322,352 (Note 1)	100.00	15,370,921 USD 480,416,343	263,731 USD 8,337,749	263,731 USD 8,337,749	
〃	Dynamic Skyline Ltd.	British Virgin Islands	General investment	1,026,016 USD 32,800,000	1,026,016 USD 32,800,000	USD 32,800,000 (Note 1)	100.00	9,360,175 USD 292,551,178	158,817 USD 5,020,926	158,817 USD 5,020,926	
〃	Success Ocean Investments Ltd.	British Virgin Islands	General investment	1,655,630 USD 51,300,000	1,655,630 USD 51,300,000	USD 51,300,000 (Note 1)	100.00	1,729,415 USD 54,052,671	17,517 USD 553,780	17,517 USD 553,780	
〃	Cheng Enterprise Co., Ltd.	Taiwan	Real estate business and rents	344,393	344,393	14,000,000	100.00	233,068	2,763	2,763	
〃	Falcon Automation Equipment Corp.	Taiwan	Mechanical device and electronic components manufacture service	10,300	10,300	3,831,600	50.24	97,586	9,524	4,785	
〃	INFO-TEK CORPORATION	Taiwan	Electronic spare part manufacturing industry	319,666	319,666	33,270,949	27.55	1,050,817	36,097	11,746	
〃	Walsin New Energy Corporation	Taiwan	Solar energy generation	5,000	5,000	500,000	10.00	3,710	(1,358)	(136)	
〃	Lincstech EPC Co., Ltd.（Note 3）	Japan	PCB production and sales business	1,082,296 JPY 3,985,048,896	1,082,296 JPY 3,985,048,896	8,500	100.00	(946,221) (JPY 4,719,305,586)	(194,398) (JPY 964,277,675)	(194,674) (JPY 965,643,690)	
〃	GBM Electronics (M) Sdn. Bhd.	Malaysia	PCB assembly sales service	1,399,284 MYR 200,000,000	1,399,284 MYR 200,000,000	200,000,000	100.00	1,838,437 MYR 231,663,969	69 MYR 8,761	69 MYR 8,761	
〃	Lincstech Co., Ltd.	Japan	PCB production and sales business	6,756,969 JPY29,560,698,951	6,756,969 JPY29,560,698,951	202,000	100.00	7,537,458 JPY 37,593,307,945	330,672 JPY 1,640,236,789	235,728 JPY 1,169,284,514	
Falcon Automation Equipment Corp.	Zhengcheng Precision Industry Co., Ltd.	Taiwan	Machine equipment manufacture service	17,000	17,000	2,720,000	34.00	57,850	582	198	

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		March 31, 2026			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				March 31, 2026	December 31, 2025	Number of Shares	%	Carrying Amount			
Up First Investments Ltd.	Effort Growth Developments Ltd.	British Virgin Islands	General investment	$ 235,060 USD 7,326,152	$ 235,060 USD 7,326,152	USD 7,326,152 (Note 1)	100.00	$ 135,295 USD 4,228,638	$ 85,621 USD 2,706,870	$ 85,621 USD 2,706,870	
〃.	GBM UP (HK) Ltd.	Hong Kong	General investment	217,822 USD 7,200,000	217,822 USD 7,200,000	USD 7,200,000 (Note 1)	100.00	188,864 USD 5,902,918	(1,559) (USD 49,301)	(1,559) (USD 49,301)	
〃.	Forever Line Ltd.	Hong Kong	General investment	505,253 USD 20,342,690	505,253 USD 20,342,690	54,392,201	100.00	292,620 USD 9,145,812	82,863 USD 2,619,662	82,863 USD 2,619,662	
〃	PSA Japan Investment G.K.	Japan	General investment	279,834 USD 8,623,538	279,834 USD 8,623,538	USD 8,623,538 (Note 1)	18.00	296,070 JPY 1,476,660,820	45,263 JPY 224,519,864	8,147 JPY 40,413,576	
Success Ocean Investments Ltd.	Always Up Investments Ltd.	Hong Kong	General investment	933,798 USD 29,300,000	933,798 USD 29,300,000	HKD 227,112,381 (Note 1)	100.00	948,254 USD 29,637,577	12,287 USD 388,459	12,287 USD 388,459	
〃	CMK Global Brands Manufacture Ltd.	British Virgin Islands	General investment	1,034,792 USD 31,500,000	1,034,792 USD 31,500,000	8,600,000	86.00	477,959 USD 14,938,564	6,081 USD 192,234	5,229 USD 165,321	
Dynamic Skyline Ltd.	Centralian Investments Ltd.	British Virgin Islands	General investment	1,220,878 USD 37,452,000	1,220,878 USD 37,452,000	40,000,000	100.00	- -	- -	- -	
〃	Will Grow Holdings Ltd.	Hong Kong	General investment	2,511 USD 82,618	2,511 USD 82,618	1,000	100.00	3,204,056 USD 100,042,413	102,947 USD 3,254,636	102,947 USD 3,254,636	
〃	Total Rich Holdings Ltd.	Hong Kong	General investment	126 USD 3,716	126 USD 3,716	1	100.00	319,184 USD 9,976,068	10,280 USD 324,982	10,280 USD 324,982	
〃	Up Ever Holdings Ltd.	Hong Kong	General investment	753 USD 22,218	753 USD 22,218	1	100.00	222,591 USD 6,957,070	9,510 USD 300,669	9,510 USD 300,669	
Lincstech EPC Co., Ltd. (Note 3)	Lincstech Circuit Malaysia Sdn. Bhd.	Malaysia	PCB production and sales service	2,218,575 MYR 305,500,000	2,218,575 MYR 305,500,000	MYR 305,500,000 (Note 1)	98.63	(1,464,937) (MYR 184,598,741)	(209,071) (MYR 26,354,730)	(205,100) (MYR 25,854,132)	
Lincstech Co., Ltd.	Lincstech YGA Co., Ltd.	Japan	PCB production and sales service	22,691 JPY 99,000,000	22,691 JPY 99,000,000	198,000	100.00	(240,869) (JPY 1,201,343,707)	(10,995) (JPY 54,539,268)	(10,995) (JPY 54,539,268)	
〃	Lincstech Circuit Singapore Pte. Ltd.	Singapore	PCB production and sales service	754,400 SGD 32,800,000	754,400 SGD 32,800,000	32,800,000	100.00	5,090,386 JPY 25,388,458,642	177,071 JPY 878,327,485	195,800 JPY 971,231,701	
〃	Lincstech America Inc.	United States of America	PCB production and sales service	20,510 USD 700,000	20,510 USD 700,000	1	100.00	143,063 JPY 713,531,008	30,875 JPY 153,148,469	30,791 JPY 152,733,694	
Chuan Yi Computer (Chongqing) Co., Ltd.	Chongqing Ruishuang Technology Co., Ltd.	Chongqing City, China	Electronic fitting research and development and sale	45,327 RMB 9,050,000	45,327 RMB 9,050,000	RMB 9,050,000 (Note 1)	34.51	52,780 USD 1,649,642	(2,530) (USD 79,969)	(873) (USD 27,593)	
GBM UP (HK) Ltd.	GHPW Enterprise Corporation (Hong Kong) Ltd.	Hong Kong	General investment	217,822 USD 7,200,000	217,822 USD 7,200,000	USD 7,200,000 (Note 1)	30.00	188,847 USD 5,902,377	(5,198) (USD 164,338)	(1,559) (USD 49,301)	
Kunshan Yuansong Electronics Technology CO., Ltd.	Chongqing Shuohong Investment Co., Ltd.	Chongqing City, China	General investment, etc.	320,186 RMB 67,990,000	320,186 RMB 67,990,000	RMB 67,990,000 (Note 1)	12.83	309,713 USD 9,680,042	(33,840) (RMB 7,435,876)	(4,341) (RMB 953,874)	
Chuan Yi Computer (Shenzhen) Co., Ltd.	Chongqing Shuohong Investment Co., Ltd.	Chongqing City, China	General investment, etc.	320,186 RMB 67,990,000	320,186 RMB 67,990,000	RMB 67,990,000 (Note 1)	12.83	309,714 USD 9,680,073	(33,840) (RMB 7,435,876)	(4,341) (RMB 953,874)	

(Concluded)

Note 1：It is presented in the original investment amount.

Note 2：With significant non-controlling interests.

Note 3：The company was originally named ELNA Printed Circuits Co., Ltd. and was renamed Lincstech EPC Co., Ltd. in January 2026.

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars / In Foreign currency)

No. (Note 1)	Lender	Borrower	Financial Statement Account	Related Party	Highest Balance for the Period	Ending Balance	Actual Amount Borrowed	Interest Rate (%)	Nature of Financing (Note 2)	Business Transaction Amount	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower (Note 3)	Aggregate Financing Limit (Note 3)
													Item	Value		
1	Global Brands Manufacture Ltd.	Lincstech Co., Ltd.	Other receivables from related parties	Y	$ 3,889,300 JPY19,000,000,000	$ 3,809,500 JPY19,000,000,000	$ - JPY -	Not more than 5.0%	2	$ -	Operating turnover and loan repayment	$ -	—	$ -	$ 11,077,389	$ 11,077,389
〃	〃	Lincstech YGA Co., Ltd.	〃	〃	409,400 JPY2,000,000,000	401,000 JPY2,000,000,000	- JPY -	Not more than 5.0%	2	-	〃	-	—	-	11,077,389	11,077,389
〃	〃	Lincstech Circuit Malaysia Sdn. Bhd.	〃	〃	959,850 USD 30,000,000	959,850 USD 30,000,000	669,580 JPY3,339,550,050	Not more than 5.0%	2	-	〃	-	—	-	11,077,389	11,077,389
〃	〃	Cheng Cheng Enterprise Co., Ltd.	〃	〃	319,950 USD 10,000,000	319,950 USD 10,000,000	215,137 JPY1,073,000,000	Not more than 5.0%	2	-	〃	-	—	-	11,077,389	11,077,389
2	Chuan Yi Computer (Shenzhen) Co., Ltd.	Kunshan Xiongqiang Electronics Technology Co., Ltd.	〃	〃	146,176 RMB 32,000,000	- RMB -	- RMB -	Not more than 5.0%	2	-	〃	-	—	-	3,923,139	3,923,139
3	Up First Investments Ltd.	CMK Global Brands Manufacture Ltd.	〃	〃	959,850 USD 30,000,000	959,850 USD 30,000,000	601,058 USD 18,786,000	Not more than 5.0%	2	-	〃	-	—	-	6,148,368	15,370,921
〃	〃	Lincstech Circuit Malaysia Sdn. Bhd.	〃	〃	5,855,085 USD183,000,000	5,855,085 USD183,000,000	2,876,351 USD 89,900,000	Not more than 5.0%	2	-	〃	-	—	-	6,148,368	15,370,921
〃	〃	Global Brands Manufacture Ltd.	〃	〃	2,202,550 USD 70,000,000	- USD -	- USD -	Not more than 5.0%	2	-	〃	-	—	-	6,148,368	15,370,921
〃	〃	Cheng Cheng Enterprise Co., Ltd.	〃	〃	314,650 USD 10,000,000	- USD -	- JPY -	Not more than 5.0%	2	-	〃	-	—	-	15,370,921	15,370,921
〃	〃	Lincstech Co., Ltd.	〃	〃	3,889,300 JPY19,000,000,000	3,809,500 JPY19,000,000,000	- JPY -	Not more than 5.0%	2	-	〃	-	—	-	15,370,921	15,370,921
〃	〃	Lincstech YGA Co., Ltd.	〃	〃	802,000 JPY4,000,000,000	802,000 JPY4,000,000,000	401,000 JPY2,000,000,000	Not more than 5.0%	2	-	〃	-	—	-	15,370,921	15,370,921
4	Success Ocean Investments Ltd.	Up First Investments Ltd	〃	〃	303,953 USD 9,500,000	303,953 USD 9,500,000	303,185 USD 9,476,000	Not more than 5.0%	2	-	〃	-	—	-	1,729,415	1,729,415
5	Kunshan Yuansong Electronics Technology CO., Ltd.	Kunshan Yuanmao Electronics Technology Co., Ltd.	〃	〃	231,449 RMB 50,000,000	231,449 RMB 50,000,000	- RMB -	Not more than 5.0%	2	-	〃	-	—	-	3,092,208	3,092,208
〃	〃	Kunshan Xiongqiang Electronics Technology Co., Ltd.	〃	〃	185,159 RMB 40,000,000	185,159 RMB 40,000,000	- RMB -	Not more than 5.0%	2	-	〃	-	—	-	3,092,208	3,092,208
6	Dong Guan Xiangcheng Electronic Technology Co., Ltd.	Global Brands Manufacture (Dongguan) Ltd.	〃	〃	815,227 RMB180,000,000	532,332 RMB115,000,000	532,332 RMB115,000,000	Not more than 5.0%	2	-	〃	-	—	-	947,945	947,945
7	Dynamic Skyline Ltd.	Lincstech Circuit Malaysia Sdn. Bhd.	〃	〃	2,367,630 USD 74,000,000	2,367,630 USD 74,000,000	1,183,815 USD 37,000,000	Not more than 5.0%	2	-	〃	-	—	-	3,744,070	9,360,175
〃	〃	Up First Investments Ltd.	〃	〃	1,919,700 USD 60,000,000	1,919,700 USD 60,000,000	432,156 USD 13,507,000	Not more than 5.0%	2	-	〃	-	—	-	9,360,175	9,360,175
8	Dong Guang Jin-Cheng Electronics Technology CO., Ltd.	Global Brands Manufacture (Dongguan) Ltd.	〃	〃	185,159 RMB 40,000,000	185,159 RMB 40,000,000	152,756 RMB 33,000,000	Not more than 5.0%	2	-	〃	-	—	-	319,184	319,184
9	Yi-Kuan Electronics (Shenzhen) Co., Ltd.	Global Brands Manufacture (Dongguan) Ltd.	〃	〃	273,109 RMB 59,000,000	273,109 RMB 59,000,000	249,965 RMB 54,000,000	Not more than 5.0%	2	-	〃	-	—	-	290,132	290,132
10	GBM Electronics (M) Sdn. Bhd.	Lincstech Circuit Malaysia Sdn. Bhd. (Note 4)	〃	〃	597,835 USD 19,000,000	479,925 USD 15,000,000	409,952 MYR 31,500,000 USD 5,000,000	Not more than 5.0%	2	-	〃	-	—	-	736,564	1,104,847
11	Ever-Precise Recycle Company	Chuan Yi Computer (Chongqing) Co., Ltd.	〃	〃	135,871 RMB 30,000,000	92,579 RMB 20,000,000	46,290 RMB 10,000,000	Not more than 5.0%	2	-	〃	-	—	-	118,112	118,112
12	Lincstech Circuit Singapore Pte. Ltd.	Lincstech Co., Ltd.	〃	〃	1,082,761 JPY5,289,500,000	- JPY -	- JPY -	2.75%	2	-	〃	-	—	-	3,065,692	3,065,692
13	Kunshan Yuanmao Electronics Technology Co., Ltd.	Kunshan Xiongqiang Electronics Technology Co., Ltd.	〃	〃	23,145 RMB 5,000,000	23,145 RMB 5,000,000	- RMB -	Not more than 5.0%	2	-	〃	-	—	-	292,563	292,563
〃	〃	Kunshan Yuansong Electronics Technology CO., Ltd.	〃	〃	430,259 RMB 95,000,000	138,869 RMB 30,000,000	138,869 RMB 30,000,000	Not more than 5.0%	2	-	〃	-	—	-	292,563	292,563
14	Dong Guang Yao Cheng Electronics Technology CO., Ltd.	Global Brands Manufacture (Dongguan) Ltd.	〃	〃	162,014 RMB 35,000,000	162,014 RMB 35,000,000	152,756 RMB 33,000,000	Not more than 5.0%	2	-	〃	-	—	-	222,591	222,591

Note 1：The information on Hannstar Board Corporation and its subsidiaries is listed and labeled on the entitled "No." column.

(1) "0" represents Hannstar Board Corporation.

(2) Subsidiaries are numbered consecutively starting from 1.

Note 2：The method to fill in the loan and nature of funds is as follows:

(1) Please fill in 1 for business contacts.

(2) Fill in 2 if there is a need for short-term financing.

Note 3: (1) Global Brands Manufacture Ltd.：According to the procedures for loan of funds from the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 40% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 40% of the net value of the latest financial statement.

(2) Chuan Yi Computer (Shenzhen) Co., Ltd.：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 100% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 100% of the net value of the latest financial statement.

(3) Up First Investments Ltd.：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 100% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 100% of the net value of the latest financial statement. Among them, the loan limit to a single enterprise with less than 100% direct or indirect shareholding shall not exceed 40% of the net value of the latest financial statement.

(4) Success Ocean Investments Ltd.：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 100% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 100% of the net value of the latest financial statement.

(5) Kunshan Yuansong Electronics Technology CO., Ltd.：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 100% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 100% of the net value of the latest financial statement.

(6) Dong Guan Xiangcheng Electronic Technology Co., Ltd.：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 100% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 100% of the net value of the latest financial statement.

(7) Dynamic Skyline Ltd.：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 100% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 100% of the net value of the latest financial statement. Among them, the loan limit to a single enterprise with less than 100% direct or indirect shareholding shall not exceed 40% of the net value of the latest financial statement.

(8) Dong Guang Jin-Cheng Electronics Technology CO., Ltd.：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 100% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 100% of the net value of the latest financial statement.

(9) Yi-Kuan Electronics (Shenzhen) Co., Ltd.：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 100% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 100% of the net value of the latest financial statement.

(10) GBM Electronics (M) Sdn. Bhd.：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 60% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit to a single enterprise with less than 100% direct or indirect shareholding shall not exceed 40% of the net value of the latest financial statement.

(11) Ever-Precise Recycle Company：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 100% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 100% of the net value of the latest financial statement.

(12) Lincstech Circuit Singapore Pte. Ltd.：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 60% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 60% of the net value of the latest financial statement.

(13) Kunshan Yuanmao Electronics Technology Co.：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 100% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 100% of the net value of the latest financial statement.

(14) Dong Guang Yao Cheng Electronics Technology CO., Ltd.：According to the procedures for loan of funds from subsidiaries of the company to others, the total amount of loan of funds from subsidiaries to others shall not exceed 100% of the net value of financial statements audited or reviewed by a CPA in the latest period (the financial statements of March 31, 2026). Among them, the loan limit for a single enterprise to others shall not exceed 100% of the net value of the latest financial statement.

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars / In Foreign currency)

No. (Note 1)	Endorser/Guarantor	Endorsee/Guarantee		Limit on Endorsement/ Guarantee Given on Behalf of Each Party (Note 3)	Maximum Amount Endorsed/ Guaranteed During the Period	Outstanding Endorsement/ Guarantee at the End of the Period	Actual Amount Borrowed	Amount Endorsed/ Guaranteed by Collateral	Ratio of Accumulated Endorsement/ Guarantee to Net Equity in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit (Note 3)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries (Note 5)	Endorsement/ Guarantee Given by Subsidiaries on Behalf of Parent (Note 5)	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China (Note 5)	Note
		Name	Relationship (Note 2)											
1	Global Brands Manufacture Ltd	Lincstech EPC Co., Ltd. (Note 6)	2	$ 27,693,472	$ 614,100 JPY 3,000,000,000	$ 601,500 JPY 3,000,000,000 (Note 4)	$ 120,300 JPY 600,000,000	-	2.17	$ 55,386,944	Y	—	—	
〃	〃	Lincstech Co., Ltd.	2	27,693,472	10,405,200 JPY52,000,000,000	10,025,000 JPY50,000,000,000 (Note 4)	4,411,000 JPY22,000,000,000	-	36.20	55,386,944	Y	—	—	
2	Dong Guang Jin-Cheng Electronics Technology CO., Ltd	Global Brands Manufacture (Dongguan) Ltd.	4	159,592	5,277 RMB 1,140,000	5,277 RMB 1,140,000	- RMB -	-	1.65	159,592	—	—	Y	

Note 1: The information on Hannstar Board Corporation and its subsidiaries is listed and labeled on the entitled “No.” column.

(1) “0” represents Hannstar Board Corporation.

(2) Investees are numbered consecutively starting from 1.

Note2：The relationship between the endorser/guarantor and the party being endorsed/guaranteed is as follows:

(1) Having business relationship.

(2) The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed subsidiary.

(3) The endorsed/guaranteed company owns directly and indirectly more than 50% voting shares of the endorser/guarantor parent company.

(4) The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.

(5) Mutual guarantee of the trade made by the endorsed/guaranteed company or joint contractor as required under the construction contract.

(6) Due to joint venture, all shareholders provide endorsements/guarantees to the endorsed/guaranteed company in proportion to its ownership.

(7) Joint guarantee of the performance guarantee for pre-sold home sales contract as required under the Consumer Protection Act.

Note3：(1) Global Brands Manufacture Ltd.：The limit of endorsements and guarantees for a single enterprise shall not exceed 100% of the company's net worth. The total amount of external endorsements and guarantees shall not exceed 200% of the company's net worth.

(2) Dong Guang Jin-Cheng Electronics Technology CO., Ltd：The limit of endorsements and guarantees for a single enterprise shall not exceed 50% of the company's net worth. The total amount of external endorsements and guarantees shall not exceed 50% of the company's net worth. If the endorsements and guarantees are engaged in due to business relations, they shall not exceed the total amount of transactions with the company in the past year (the higher of the purchase or sales amount between the two parties), so the current period is not exceeded.

Note 4：The balance refers to the amount of guarantee agreed between the company and the bank upon the resolution of the board of directors.

Note 5：Y is required only for those who are endorsers and guarantors of listed parent company to subsidiaries, those who are endorsers and guarantors of listed parent company to subsidiaries, and those who are endorsers and guarantors of mainland China.

Note 6：The company was originally named ELNA Printed Circuits Co., Ltd. and was renamed Lincstech EPC Co., Ltd. in January 2026.

Table 7

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

MARKETABLE SECURITIES HELD
MARCH 31, 2026
(In Thousands of New Taiwan Dollars)

Holding company Name	Type and Name of Marketable Securities (Note 1)	Relationship with the Holding Company	Financial Statement Account	March 31, 2026				Note
				Number of Shares	Carrying Amount (Foreign Currencies in Thousands)	Percentage of Ownership (%)	Fair Value (Foreign Currencies in Thousands)	
Global Brands Manufacture Ltd.	Stock							
	Tsai Yi Corporation.	Other related parties	Financial assets at FVTOCI	10,023,932	$ 230,851	6.83	$ 230,851	
	Walsin Technology Corp.	Affiliated Enterprises	〃	21,201,481	2,480,573	4.37	2,480,573	

Note 1：The term "securities" in this Table refers to stocks, bonds, beneficiary certificates and securities derived from the above items within the scope of IFRS 9 financial instruments.

Note 2：Securities disclosed herein are those determined by the Company to be material, based on the principle of materiality.

Note 3：Please refer to Tables 4、10 and 11 for information about investment in subsidiaries and related enterprises.

Table 8

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars)

Buyer	Related Party	Relationship	Transaction Details				Abnormal Transaction		Notes / Accounts Receivable (Payable)		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
Global Brands Manufacture Ltd.	Global Brands Manufacture (Dongguan) Ltd.	Brother company	Purchase	$ 102,169	4	60～150 days	-	—	($ 440,962)	(13)	
〃	Chuan Yi Computer (Shenzhen) Co., Ltd.	〃	Purchase	722,355	26	60～120 days	-	—	(731,733)	(21)	
〃	Chuan Yi Computer (Chongqing) Co., Ltd	〃	Purchase	1,152,168	41	60～150 days	-	—	(1,323,678)	(38)	
〃	Dong Guang CMK Global Brands Manufacture Ltd.	〃	Purchase	263,626	9	60～120 days	-	—	(562,757)	(16)	
〃	GBM ELECTRONICS (M) SDN. BHD.	〃	Purchase	145,230	5	60～120 days	-	—	(230,187)	(7)	
〃	Kunshan Yuansong Electronics Technology CO., Ltd.	〃	Sale	(334,054)	(10)	60～120 days	-	—	120,144	3	
Lincstech Co., Ltd.	Lincstech America Inc.	Brother company	Sale	(268,951)	(8)	150 days	-	—	360,102	45	

Table 9

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
MARCH 31, 2026
(In Thousands of New Taiwan Dollars / In Foreign currency)

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amounts Receivable in Subsequent Period	Allowance for Impairment Loss
					Amount	Actions taken		
HannStar Board Tech. (Jiangyin) Corp	HannStar Board Corp.	Parent company	$ 1,614,401 USD 50,457,900	2.31	$ -	—	$ 407,792 USD 12,745,482	$ -
Global Brands Manufacture Ltd.	Cheng Cheng Enterprise Co., Ltd.	Brother company	215,228 JPY 1,073,455,058 (Note)	-	-	—	-	-
〃	Kunshan Yuansong Electronics Technology Co., Ltd.	Brother company	120,144 USD 3,755,100	8.29	-	—	-	-
〃	Lincstech Circuit Malaysia Sdn. Bhd.	Brother company	670,424 JPY 3,343,759,268 (Note)	-	-	—	-	-
Up First Investments Ltd.	Lincstech YGA Co., Ltd.	Brother company	402,403 JPY 2,007,000,000 (Note)	-	-	—	-	-
〃	CMK Global Brands Manufacture Ltd	Brother company	601,058 USD 18,786,000 (Note)	-	-	—	-	-
〃	Lincstech Circuit Malaysia Sdn. Bhd .	Brother company	2,881,624 USD 90,064,825 (Note)	-	-	—	-	-
Success Ocean Investments Ltd.	Up First Investments Ltd.	Brother company	303,185 USD 9,476,000 (Note)	-	-	—	-	-
Global Brands Manufacture (Dongguan) Ltd.	Global Brands Manufacture Ltd.	Brother company	440,962 USD 13,782,229	2.20	-	—	34,931 USD 1,091,768	-
Dong Guan Xiangcheng Electronic Technology Co., Ltd.	Global Brands Manufacture (Dongguan) Ltd.	Brother company	536,512 RMB 115,902,981 (Note)	-	-	—	-	-
Dong Guang Jin Cheng Electronics Technology Co., Ltd.	Global Brands Manufacture (Dongguan) Ltd.	Brother company	189,522 USD 5,923,475 (Note)	-	-	—	-	-
Dong Guang Yao Cheng Electronics Technology CO., Ltd.	Global Brands Manufacture (Dongguan) Ltd.	Brother company	197,832 RMB 42,737,863 (Note)	-	-	—	- -	-
Dong Guang CMK Global Brands Manufacture Ltd.	Global Brands Manufacture Ltd.	Brother company	562,757 USD 17,588,895	1.75	-	—	85,304 USD 2,666,165	-
Chuan Yi Computer (Shenzhen) Co., Ltd.	Global Brands Manufacture Ltd.	Brother company	731,733 USD 22,870,226	3.84	-	—	128,200 USD 4,006,866	-
Chuan Yi Computer (Chongqing) Co., Ltd.	Global Brands Manufacture Ltd.	Brother company	1,323,678 USD 41,371,417	3.09	-	—	- -	-

(Continued)

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amounts Receivable in Subsequent Period	Allowance for Impairment Loss
					Amount	Actions taken		
Dynamic Skyline Ltd.	Lincstech Circuit Malaysia Sdn. Bhd.	Brother company	$ 1,185,560 USD 37,054,550 (Note)	-	-	—	$ -	-
〃	Up First Investments Ltd.	Brother company	432,156 USD 13,507,000 (Note)	-	-	—	-	-
GBM ELECTRONICS (M) SDN. BHD.	Global Brands Manufacture Ltd.	Brother company	230,187 MYR 29,006,182	2.96	-	—	25,284 USD 790,240	-
〃	Lincstech Circuit Malaysia Sdn. Bhd.	Brother company	411,643 MYR 51,871,705 (Note)	-	-	—	-	-
Lincstech Co., Ltd.	Lincstech America Inc.	Brother company	360,102 JPY 1,796,020,186	3.17	-	—	-	-
Yi-Kuan Electronics (Shenzhen) Co., Ltd.	Global Brands Manufacture (Dongguan) Ltd.	Brother company	249,965 RMB 54,000,000 (Note)	-	-	—	-	-
Kunshan Yuanmao Electronics Technology Co., Ltd.	Kunshan Yuansong Electronics Technology CO., Ltd.	Brother company	138,869 RMB 30,000,000 (Note)	-	-	—	-	-

Note：Presented under Other receivables - related parties

(Concluded)

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars / In Foreign currency)

1. Name of mainland invested company, main business items, paid in capital, investment mode, and fund transfer in and out, shareholding ratio, and investment profit and loss, book value of investment and profit and loss of returned Investment:

Investee Company	Main Business and Products	Paid-in Capital	Method of Investment	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of March 31, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 3)	Carrying Amount as of March 31, 2026	Accumulated Repatriation of Investment Income as of March 31, 2026
					Outward	Inward						
HannStar Board Tech. (Jiangyin) Corp.	PCB production and sales service	$ 9,085,620 USD 283,970,000 (Note 1)	Indirect investment in China through HannStar Board (BVI) Holdings Corp. of a third area British Virgin Islands.	$ - USD -	$ - USD -	$ - USD -	$ - USD -	$ 236,147 USD 7,456,637	100	$ 236,147 USD 7,456,637	$ 17,408,584 USD544,103,259	$ 3,115,538 USD 97,375,766
GHPW Enterprise Corporation (CQ) Ltd.	Enterprise real estate management	767,880 USD 24,000,000 (Note 2)	〃	- USD -	- USD -	- USD -	- USD -	(5,201) (USD 164,369)	15	(780) (USD 24,655)	94,391 USD 2,950,186	- USD -

Note 1：Including US$109,000 thousand of surplus transferred capital increase and US$122,970 thousand of cash increase through third region business.

Note 2：Including US $24,000 thousand of cash capital increase through third region businesses.

Note 3：It is based on the financial statements of the invested company audited or reviewed by the accountant of the Taiwan parent company.

Note 4：March 31, 2026 exchange rate at USD：NTD=1：31.995

2. Investment limit in mainland China:

Accumulated Outward Remittance for Investments in Mainland China as of March 31, 2026	Investment Amount Authorized by the Investment Commission, MOEA (Note 5)	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA
-	USD303,017,037（NT$ 9,695,030 thousand）	Note 6

Note 5：This amount includes surplus to capital increase and surplus repatriation.

Note 6：In accordance with Article 3 of the principles for the examination of investment or technical cooperation in mainland China, issued by the Industrial Bureau of the Ministry of Economic Affairs, enterprises within the scope of operation of the headquarters are excluded. This company is an enterprise which has obtained the aforementioned operating headquarters, so it is applicable for unlimited amount.

3. Major transactions with mainland invested companies directly or indirectly through third region enterprises: please refer to Note 33 and Table 12 for details.

4. Financing with mainland investee companies directly or indirectly through third region enterprises: none.

5. The situation of endorsements, guarantees or collateral provided directly or indirectly by the mainland invested company through a third regional enterprise: none.

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars / In Foreign currency)

1. Name of mainland invested company, main business items, paid in capital, investment mode, fund transfer in and out, shareholding ratio, investment profit and loss, book value of investment and profit and loss of returned investment：

Investee Company	Main Business and Products	Paid-in Capital	Method of Investment	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of March 31, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 1)	Carrying Amount as of March 31, 2026	Accumulated Repatriation of Investment Income as of March 31, 2026
					Outward	Inward						
Chuan Yi Computer (Shenzhen) Co., Ltd.	PCB production and sales service	USD 43,210,000	Indirect investment in the mainland through the third region British Virgin Islands Up First Investments Ltd.	$ 910,819	$ -	$ -	$ 910,819	$ 36,254 USD 1,147,146	100%	$ 36,254 USD 1,147,146	$ 3,928,712 USD 122,791,437	$ -
Yi-Kuan Electronics (Shenzhen) Co., Ltd.	PCB sales service	HKD 52,000,000	〃	186,434	-	-	186,434	(231) (USD 7,316)	100%	(231) (USD 7,316)	293,722 USD 9,180,258	-
Chuan Yi Computer (Chongqing) Co., Ltd	PCB production and sales service	USD 47,000,000	〃	1,410,198	-	-	1,410,198	95,082 USD 3,005,967	100%	95,082 USD 3,005,967	4,232,164 USD 132,275,800	-
Jingcheng Yuanmao Electronics Technology (Chongqing) Co., Ltd.	Property management	USD 12,000,000	〃	376,540	-	-	376,540	(5,757) (USD 182,010)	100%	(5,757) (USD 182,010)	162,491 USD 5,078,642	-
Ever-Precise Recycle Company	Waste recycling and wastewater treatment trafficking	USD 2,100,000	〃	43,190	-	-	43,190	7,552 USD 238,768	100%	7,552 USD 238,768	118,112 USD 3,691,588	-
GHPW Enterprise Corporation (CQ) Ltd.	Enterprise real estate management	USD 24,000,000	Indirect investment in the mainland through third region Hong Kong GBM UP (HK) LTD.	216,694	-	-	216,694	(5,199) (USD 164,369)	30%	(1,560) (USD 49,311)	188,782 USD 5,900,371	-
Kunshan Yuansong Electronics Technology Co., Ltd	PCB assembly sales service	USD 40,000,000	Reinvest in mainland companies through third region Hong Kong Will Grow Holdings Ltd.	314,776	-	-	314,776	102,935 USD 3,254,245	100%	102,935 USD 3,254,245	3,092,208 USD 96,646,588	-
Dong Guan Xiangcheng Electronic Technology Co., Ltd.	Industrial plant rental and Property management	USD 34,300,000	Reinvest in mainland companies through third region Hong Kong Always Up Investments Ltd.	582,298	-	-	582,298	12,285 USD 388,376	100%	12,285 USD 388,376	947,945 USD 29,627,903	-
Kunshan Yuanmao Electronic Technology Co., Ltd.	PCB sales service	USD 65,000,000	Reinvest in mainland companies through third region Hong Kong Forever Line Ltd.	1,319,205	-	-	1,319,205	82,863 USD 2,619,662	100%	82,863 USD 2,619,662	292,563 USD 9,144,020	-
Dong Guang Jin Cheng Electronics Technology Co., Ltd.	Property management	USD 5,200,000	Indirect investment in the mainland through third region Hong Kong Total Rich Holdings Ltd.	-	-	-	-	10,280 USD 324,982	100%	10,280 USD 324,982	319,184 USD 9,976,068	-
Dong Guang Yao Cheng Electronics Technology CO., Ltd.	Property management	USD 1,500,000	Indirect investment in the mainland through the third region Hong Kong Up Ever Holdings Ltd.	-	-	-	-	9,510 USD 300,669	100%	9,510 USD 300,669	222,591 USD 6,957,070	-
Kunshan Xiongqiang Electronics Technology Co., Ltd.	Property management	USD 5,700,000	Indirect investment in the mainland through the third region British Virgin Islands Effort Growth Developments Ltd.	235,060	-	-	235,060	85,004 USD 2,687,371	100%	85,004 USD 2,687,371	64,032 USD 2,001,311	-
Global Brands Manufacture (Dongguan) Ltd.	PCB assembly sales service	USD 68,000,000	Indirect investment in the mainland through the third region British Virgin Islands Dynamic Skyline Ltd.	-	-	-	-	36,227 USD 1,145,300	100%	36,227 USD 1,145,300	2,577,989 USD 80,574,753	-
Jingjia Electronics Technology (Wuhu) Co., Ltd.	Industrial plant rental	USD 19,500,000	〃	592,664	-	-	592,664	1,795 USD 56,756	100%	1,795 USD 56,756	507,917 USD 15,874,896	-
Dong Guang CMK Global Brands Manufacture Ltd.	PCB production and sales service	USD 14,219,970	Indirect investment in the mainland through the third region British Virgin Islands CMK Global Brands Manufacture Ltd.	-	-	-	-	6,081 USD 192,239	86%	5,229 USD 165,326	994,869 USD 31,094,512	-

(Continued)

2. Investment limit in mainland China:

Accumulated Outward Remittance for Investments in Mainland China as of March 31, 2026	Investment Amount Authorized by the Investment Commission, MOEA	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA
$6,239,628	USD 330,961,600 HKD 30,000,001	（Note 4）

Note 1：The investment gain (loss) are based on the financial statements reviewed by the accountant.

Note 2：March 31, 2026 exchange rate at USD：NTD＝1：31.995

For the three months ended March 31, 2026 average exchange rate at USD：NTD＝1：31.631

Note 3：Global Brands Manufacture Ltd.'s original investment in Xinyuan Technology Enterprise (Sichuan) Co., Ltd. was NT$51,750 thousand. It was sold to non-related parties in July 2003 and was approved for cancellation by the Ministry of Economic Affairs on December 30, 2003. The original share capital is remitted back to Taiwan, and after being submitted to the Investment Review Board of the Ministry of Economic Affairs for reference, it is necessary to offset the mainland investment quota.

Note 4：According to the provisions of Article 3 of the “Principles for Investment or Technical Cooperation in Mainland China”, enterprises approved by the Industrial Bureau of the Ministry of Economic Affairs that meet the scope of operation of the headquarters are not subject to the upper limit. The company is an enterprise that has obtained an operating headquarters, so there is no such limit.

Note 5：Major transactions with mainland invested companies directly or indirectly through enterprises in the third region: please refer to Note 33 and Table 12 for details.

Note 6：Financing with mainland investee companies directly or indirectly through third region enterprises: please refer to Table 5 for details.

Note 7：Endorsements, guarantees or collateral provided directly or indirectly by mainland invested companies through third regional enterprises: please refer to Table 6 for details.

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(Concluded)

HANNSTAR BOARD CORPORATION AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars)

No. (Note 1)	Investee Company	Counterparty	Relationship (Note 2)	Transaction Details			
				Financial Statement Accounts	Amount	Payment Terms	% of Total Sales or Assets (Note 3)
0	HannStar Board Corp.	HannStar Board Tech. (Jiangyin) Corp.	Parent company to subsidiary company	Account receivable - Related party	$ 169,216	No significant difference with non-related parties	-
〃	〃	〃	〃	Accounts payable-Related party	1,614,401	〃	1
〃	〃	〃	〃	Sales revenue	102,246	〃	1
〃	〃	〃	〃	Cost of goods sold	991,703	〃	6
1	Global Brands Manufacture Ltd	Cheng Cheng Enterprise Co., Ltd.	Subsidiary to subsidiary	Other receivables - Related parties	215,228	No significant difference with non-related parties	-
〃	〃	GBM ELECTRONICS (M) SDN.BHD.	〃	Cost of goods sold	145,230	Agreed gross margin based on cost plus	1
〃	〃	〃	〃	Accounts payable-Related parties	230,187	No significant difference with non-related parties	-
〃	〃	Global Brands Manufacture (Dongguan) Ltd.	〃	Cost of goods sold	249,493	Agreed gross margin based on cost plus	2
〃	〃	〃	〃	Accounts payable-Related parties	440,962	No significant difference with non-related parties	-
〃	〃	Chuan Yi Computer (Shenzhen) Co., Ltd.	〃	Cost of goods sold	722,355	Agreed gross margin based on cost plus	5
〃	〃	〃	〃	Accounts payable-Related parties	731,733	No significant difference with non-related parties	1
〃	〃	Chuan Yi Computer (Chongqing) Co., Ltd	〃	Cost of goods sold	1,152,168	Agreed gross margin based on cost plus	7
〃	〃	〃	〃	Accounts payable-Related parties	1,323,678	No significant difference with non-related parties	1
〃	〃	Dong Guang CMK Global Brands Manufacture Ltd.	〃	Cost of goods sold	263,626	Agreed gross margin based on cost plus	2

(Continued)

No. (Note 1)	Investee Company	Counterparty	Relationship (Note 2)	Transaction Details			
				Financial Statement Accounts	Amount	Payment Terms	% of Total Sales or Assets (Note 3)
1	Global Brands Manufacture Ltd	Dong Guang CMK Global Brands Manufacture Ltd.	Subsidiary to subsidiary	Accounts payable-Related parties	$ 562,757	No significant difference with non-related parties	-
〃	〃	Lincstech Circuit Malaysia Sdn. Bhd.	〃	Other receivables - related parties	670,424	〃	1
〃	〃	Kunshan Yuansong Electronics Technology Co., Ltd	〃	Sales revenue	334,054	Agreed gross margin based on cost plus	2
〃	〃	〃	〃	Account receivable - related parties	120,144	No significant difference with non-related parties	-
2	Up First Investments Ltd.	Lincstech YGA Co., Ltd.	〃	Other receivables - related parties	402,403	〃	-
〃	〃	CMK Global Brands Manufacture Ltd.	〃	Other receivables - related parties	601,058	〃	1
〃	〃	Lincstech Circuit Malaysia Sdn. Bhd.	〃	Other receivables - related parties	2,881,624	〃	2
3	Kunshan Yuanmao Electronic Technology Co., Ltd.	Kunshan Yuansong Electronics Technology CO., Ltd.	〃	Other receivables - related parties	138,869	No significant difference with non-related parties	-
4	Yi-Kuan Electronics (Shenzhen) Co., Ltd.	Global Brands Manufacture (Dongguan) Ltd.	〃	Other receivables - related parties	249,965	No significant difference with non-related parties	-
5	Dong Guan Xiangcheng Electronic Technology Co., Ltd.	Global Brands Manufacture (Dongguan) Ltd.	〃	Other receivables - related parties	536,512	No significant difference with non-related parties	-
6	Dong Guang Jin Cheng Electronics Technology Co., Ltd.	Global Brands Manufacture (Dongguan) Ltd.	〃	Other receivables - related parties	189,522	No significant difference with non-related parties	-
7	Dong Guang Yao Cheng Electronics Technology Co., Ltd.	Global Brands Manufacture (Dongguan) Ltd.	〃	Other receivables - related parties	197,832	No significant difference with non-related parties	-
8	Dynamic Skyline Ltd.	Lincstech Circuit Malaysia Sdn. Bhd.	〃	Other receivables - related parties	1,185,560	No significant difference with non-related parties	1
〃	〃	Up First Investments Ltd.	〃	Other receivables - related parties	432,156	No significant difference with non-related parties	-
9	Success Ocean Investments Ltd.	Up First Investments Ltd.	〃	Other receivables - related parties	303,185	No significant difference with non-related parties	-

(Continued)

No. (Note 1)	Investee Company	Counterparty	Relationship (Note 2)	Transaction Details			
				Financial Statement Accounts	Amount	Payment Terms	% of Total Sales or Assets (Note 3)
10	GBM Electronics (M) SDN. BHD.	Lincstech Circuit Malaysia Sdn. Bhd.	Subsidiary to subsidiary	Other receivables - related parties	$ 411,643	No significant difference with non-related parties	-
11	Lincstech Co., Ltd.	Lincstech America Inc.	〃	Sales revenue	268,951	Agreed gross margin based on cost plus	2
〃	〃	〃	〃	Account receivable - related parties	360,102	No significant difference with non-related parties	-

(Concluded)

Note 1：The business information between the parent company and the subsidiary company shall be indicated in the number column respectively, and the number shall be filled in as follows:

(1) Fill in 0 for parent company.

(2) Subsidiaries are numbered in sequence starting with Arabic numeral 1 according to company type.

Note 2：The relationships is classified in 3 categories.：

1: Represents for the transaction from Parent company to subsidiary.
2: Represents for the transaction from Subsidiary to parent company.
3: Represents for the transactions between Subsidiaries.

Note 3：For the calculation of the ratio of the transaction amount to total consolidated revenue or total assets, for asset and liability items, the ratio is calculated based on the ending balance as a percentage of total consolidated assets; for profit or loss items, the ratio is calculated based on the accumulated amount for the period as a percentage of total consolidated revenue.

Note 4：Transactions deemed significant under this table shall be disclosed by the company based on the principle of materiality.