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AMIA CO., LTD. and Subsidiaries

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

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ACCOUNTANT' VERIFICATION REPORT

AMIA CO., LTD.

Preface

The consolidated balance sheet of AMIA CO., LTD and its subsidiaries as of June 30, 2026 and 2025, the related consolidated statements of comprehensive income for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, the consolidated statements of changes in equity and cash flows for the six months then ended, and the related notes to the consolidated financial statements, including a summary of significant accounting policies (including summary of major accounting policies). It is the responsibility of management to prepare the consolidated financial statements in accordance with the standards for the preparation of financial reports of securities issuers and the International Accounting Standard No. 34 "Interim Financial Report" approved by the Financial Supervisory Commission and issued in force, and the responsibility of the accountant is to conclude the consolidated financial statements based on the results of the review.

Scope

Except as described in the basic paragraph of the reserved conclusion, the accountant performs the audit in accordance with the Auditing Standard No. 2410 "Review of Financial Statements". The procedures to be performed in reviewing consolidated financial statements include enquiries (mainly from those responsible for financial and accounting matters), analytical procedures and other review procedures. The scope of the audit work is obviously smaller than the scope of the audit work, so the accountant may not be able to detect all the material matters that can be identified by the audit work and therefore cannot express an audit opinion.

Basis for Qualifying Conclusions

As stated in Note 12 to the Consolidated Financial Statements, the total assets of some of the non-material subsidiaries included in the consolidated financial statements above for the same period have not been reviewed by accountants, as of June 30, 2026 and 2025, the combined total assets were NT$189,398 thousand and NT$98,941 thousand, representing 5.69% and 3.41%, respectively, of the consolidated total assets; the combined total liabilities were NT$4,424 thousand and NT$3,450 thousand, representing 0.33% and 0.30%, respectively, of the consolidated total liabilities; for the three months ended June 30, 2026 and 2025, the amounts of combined comprehensive income were NT$(1,242) thousand and NT$(4,307) thousand, representing (1.44)% and 9.22% of the consolidated total comprehensive income, respectively; for the six months ended June 30, 2026 and 2025, the amounts of combined comprehensive income were NT$(3,612) thousand and NT$(3,767) thousand, representing (2.10)% and (325.30)% of the consolidated total comprehensive income.

Reserved Conclusion

According to the audit results of this accountant, except for the impact of possible adjustments to the consolidated financial statements if the financial statements of some non-material subsidiaries are audited by the accountant as mentioned in the basis for the reservation of conclusion, no matter is found that the above-mentioned consolidated financial statements are not prepared in accordance with the Financial Reporting Standards for Securities Issuers and International Accounting Standard No. 34 "Interim Financial Reporting" approved and promulgated by the Financial Supervisory Commission in all material aspects, which makes it impossible to properly express the consolidated financial position of AMIA CO., LTD and its subsidiaries as of June 30, 2026 and 2025, and the consolidated financial performance from April 1 to June 30, 2026 and 2025, and the consolidated financial performance and consolidated cash flows from January 1 to June 30, 2026 and 2025.

The engagement partners on the resulting verification in this independent auditors' report are Tseng, Chien-Ming and Wang, Pan-Fa.

Deloitte & Touche
Taipei, Taiwan
Republic of China

July 29, 2026

<u>Notice to Readers</u>

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

For the convenience of readers, the independent auditors' 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' report and consolidated financial statements shall prevail.

AMIA CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
June 30, 2026 and December 31 and June 30, 2025
(In Thousands of New Taiwan Dollars)

		June 30, 2026		December 31, 2025		June 30, 2025	
Code	**ASSETS**	**Amount**	%	**Amount**	%	**Amount**	%
	CURRENT ASSETS						
1100	Cash and cash equivalents (Note 6)	642,364	19	554,451	18	502,710	17
1110	Current financial assets at fair value through profit or loss (Note 7)	0	0	1,007	0	4,835	0
1136	Current financial assets at amortized cost (Note 9)	64,133	2	62,469	2	53,019	2
1150	Notes receivable, net (Note 10)	18,264	1	16,054	1	17,688	1
1170	Accounts receivable, net (Note 10)	460,303	14	413,279	14	397,958	14
1200	Other receivables (Note 10)	16,482	0	13,221	0	9,467	0
1220	Current tax assets	87	0	108	0	138	0
130X	Current inventories (Note 11)	290,264	9	194,856	6	164,994	6
1479	Other current assets, others (Note 16)	66,855	2	51,107	2	46,094	1
11XX	Total current assets	1,558,752	47	1,306,552	43	1,196,903	41
	NON-CURRENT ASSETS						
1517	Non-current financial assets at fair value through other comprehensive income (Note 8)	0	0	0	0	2,640	0
1535	Non-current financial assets at amortized cost (Note 9)	212,884	7	204,154	7	185,899	7
1600	Property, plant and equipment (Note 13)	1,337,774	40	1,357,149	44	1,295,123	45
1755	Right-of-use assets (Note 14)	96,540	3	108,139	3	118,083	4
1780	Other intangible assets	2,600	0	0	0	0	0
1840	Deferred tax assets	12,842	0	19,702	1	30,205	1
1915	Prepayments for business facilities (Note 32)	90,797	3	65,369	2	62,635	2
1920	Guarantee deposits paid	12,297	0	7,911	0	7,864	0
1975	Net non-current discretionary benefit assets (Note 4)	2,552	0	2,167	0	1,660	0
15XX	Total non-current assets	1,768,286	53	1,764,591	57	1,704,109	59
1XXX	TOTAL ASSETS	3,327,038	100	3,071,143	100	2,901,012	100
Code	LIABILITIES AND EQUITY						
	CURRENT LIABILITIES						
2100	Current borrowings (Note 17)	316,475	10	330,005	11	212,910	7
2130	Current contract liabilities(Note 23)	77,932	2	20,987	1	27,812	1
2150	Notes payable (Note 18)	3	0	0	0	0	0
2170	Accounts payable (Note 18)	361,302	11	329,668	11	269,218	9
2200	Other payables (Note 19)	292,568	9	186,463	6	255,219	9
2230	Current tax liabilities	49,799	1	32,993	1	26,345	1
2280	Current lease liabilities (Note 14)	20,764	1	21,008	1	20,049	1
2320	Long-term liabilities, current portion(Note 17)	5,540	0	5,482	0	11,383	1
2399	Other current liabilities, others (Note 19)	6,176	0	5,939	0	10,096	0
21XX	TOTAL CURRENT LIABILITIES	1,130,559	34	932,545	31	833,032	29
	NON-CURRENT LIABILITIES						
2540	Non-current portion of non-current borrowings(Note 17)	96,922	3	99,772	3	209,137	7
2570	Deferred tax liabilities	6,192	0	15,722	1	5,700	0
2580	Non-current lease liabilities (Note 14)	61,645	2	71,735	2	81,448	3
2550	Non-current provisions (Note 20)	18,575	1	18,441	1	18,308	1
2640	Net defined benefit liability, non-current (Note 4)	13,762	0	14,946	0	15,276	0
2645	Guarantee deposits received	10	0	10	0	10	0
25XX	TOTAL NON-CURRENT LIABILITIES	197,106	6	220,626	7	329,879	11
2XXX	TOTAL LIABILITIES	1,327,665	40	1,153,171	38	1,162,911	40
	EQUITY (Note 22)						
3110	Ordinary share	699,430	21	699,430	23	699,430	24
3200	Capital surplus	620,816	19	620,816	20	620,816	21
	Retained earnings						
3310	Legal reserve	144,601	4	126,529	4	126,529	4
3320	Special reserve	26,529	1	26,836	1	26,836	1
3350	Undistributed retained earnings	513,273	15	470,890	15	334,750	12
3300	Total retained earnings	684,403	20	624,255	20	488,115	17
3490	Other equity	(5,276)	0	(26,529)	(1)	(70,260)	(2)
3XXX	TOTAL EQUITY	1,999,373	60	1,917,972	62	1,738,101	60
	TOTAL LIABILITIES AND EQUITY	3,327,038	100	3,071,143	100	2,901,012	100

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

(Please refer to the Deloitte & Touche review report dated July 29, 2026.)

AMIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the six months ended June 30, 2026 and 2025

(Reviewed only, not audited in accordance with generally accepted auditing standards)

(In Thousands of New Taiwan Dollars, Except Earnings per Share)

	For the three months ended June 30, 2026		2025		For the six months ended June 30, 2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
Net sales revenue (Note 23)	$1,325,234	100	$931,885	100	$2,491,826	100	$1,797,807	100
Operating costs (Notes 11 and 24)	1,135,459	86	813,510	87	2,135,012	86	1,563,200	87
Gross profit from operations	189,775	14	118,375	13	356,814	14	234,607	13
Operating expenses (Notes 10、24 and 30)								
Selling expenses	30,224	2	26,104	3	57,314	2	54,401	3
Administrative expenses	51,378	4	32,944	4	93,054	4	71,672	4
Research and development expenses	2,245	0	1,723	0	4,976	0	3,217	0
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS9	18	0	1,142	0	(149)	0	1,201	0
Total operating expenses	83,865	6	61,913	7	155,195	6	130,491	7
Net operating income	105,910	8	56,462	6	201,619	8	104,116	6
Non-operating income and expenses (Note 24)								
Interest income	2,824	0	3,066	0	4,579	0	5,742	0
Other income	1,157	0	743	0	2,631	0	2,162	0
Other gains and losses	404	0	(32,905)	(3)	4,761	0	(29,704)	(2)
Finance costs	(3,433)	0	(3,312)	0	(6,973)	0	(7,054)	0
Total non-operating income and expenses	952	0	(32,408)	(3)	4,998	0	(28,854)	(2)
Profit from continuing operations before tax	106,862	8	24,054	3	206,617	8	75,262	4
Tax expense (Notes 4 and 25)	(27,145)	(2)	(13,535)	(2)	(55,543)	(2)	(30,680)	(2)
Profit	79,717	6	10,519	1	151,074	6	44,582	2
Other comprehensive income								
Components of other comprehensive income that will be reclassified to profit or loss								
Exchange differences on translation	7,806	0	(67,400)	(7)	26,566	1	(54,280)	(3)
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(1,561)	0	13,480	1	(5,313)	0	10,856	1
Total other comprehensive income (net of tax) for the year	6,245	0	(53,920)	(6)	21,253	1	(43,424)	(2)
Total comprehensive income	$85,962	6	($43,401)	(5)	$172,327	7	$1,158	0
Earnings per share (Note 26)								
Basic earnings per share	$1.14		$0.15		$2.16		$0.64	
Diluted earnings per share	$1.13		$0.15		$2.15		$0.64	

The accompanying notes are an integral part of the consolidated financial statements.
(Please refer to the Deloitte & Touche review report dated July 29, 2026.)

AMIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the six months ended June 30, 2026 and 2025

(Reviewed only, not audited in accordance with generally accepted auditing standards)

(In Thousands of New Taiwan Dollars)

Code		Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Undistributed retained earnings	Exchange differences on translation of foreign financial statements	Total equity
A1	BALANCE AT January 1, 2025	69,943	$699,430	$620,816	$110,415	$43,588	$380,456	($26,836)	$1,827,869
	2024 Profit Allocation and Distribution								
B1	Legal reserve appropriated				16,114		(16,114)	0	0
B3	Special reserve appropriated					(16,752)	16,752	0	0
B5	Cash dividends to shareholders of the Company						(90,926)	0	(90,926)
D1	Net profit from January 1, to June 30, 2025						44,582	0	44,582
D3	Other comprehensive income (loss) from January 1, to June 30, 2025, net of income tax							(43,424)	(43,424)
D5	Total comprehensive income (loss) from January 1, to June 30, 2025	0	0	0	0	0	44,582	(43,424)	1,158
Z1	Balance at June 30, 2025	69,943	$699,430	$620,816	$126,529	$26,836	$334,750	($70,260)	$1,738,101
A1	BALANCE AT January 1, 2026	69,943	$699,430	$620,816	$126,529	$26,836	$470,890	($26,529)	$1,917,972
	2025 Profit Allocation and Distribution								
B1	Legal reserve appropriated				18,072		(18,072)	0	0
B3	Special reserve appropriated					(307)	307	0	0
B5	Cash dividends to shareholders of the Company						(90,926)	0	(90,926)
D1	Net profit from January 1, to June 30, 2026	0	0	0	0	0	151,074	0	151,074
D3	Other comprehensive income (loss) from January 1, to June 30, 2026, net of income tax	0	0	0	0	0	0	21,253	21,253
D5	Total comprehensive income (loss) from January 1, to June 30, 2026	0	0	0	0	0	151,074	21,253	172,327
Z1	Balance at June 30, 2026	69,943	$699,430	$620,816	$144,601	$26,529	$513,273	($5,276)	$1,999,373

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

(Please refer to the Deloitte & Touche review report dated July 29, 2026.)

AMIA CO., LTD. AND SUBSIDIARIES

For the six months ended June 30, 2026 and 2025

(Reviewed only, not audited in accordance with generally accepted auditing standards)

(In Thousands of New Taiwan Dollars)

Code		For the six months ended June 30, 2026	For the six months ended June 30, 2025
	Cash flows from operating activities		
A10000	Profit before tax	$206,617	$75,262
A20010	Adjustments to reconcile profit (loss)		
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(149)	1,201
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(26)	131
A20100	Depreciation expense	41,926	38,623
A20900	Interest expense	6,973	7,054
A21200	Interest income	(4,579)	(5,742)
A22500	Loss (gain) on disposal of property, plant and equipment	(46)	417
A23700	Inventory depreciation and sluggish losses	(2,500)	(1,265)
A30000	Changes in operating assets and liabilities		
A31130	Decrease (increase) in notes receivable	(2,210)	7,513
A31150	Decrease (increase) in accounts receivable	(47,033)	(7,566)
A31200	Decrease (increase) in inventories	(93,036)	(22,149)
A31240	Adjustments for decrease (increase) in other current assets	(16,353)	3,996
A32125	Increase (decrease) in contract liabilities	56,945	16,895
A32130	Increase (decrease) in notes payable	3	0
A32150	Increase (decrease) in accounts payable	31,634	21,050
A32180	Increase (decrease) in other payable	15,147	(23,471)
A32230	Adjustments for increase (decrease) in other current liabilities	237	4,196
A32240	Increase (decrease) in net defined benefit liability	(1,569)	(1,320)
A33000	Cash inflow (outflow) generated from operations	191,981	114,825
A33100	Interest received	1,559	16,841
A33300	Interest paid	(6,807)	(7,445)
A33500	Income taxes refund (paid)	(46,699)	(36,713)
AAAA	Net cash flows from (used in) operating activities	140,034	87,508

Code		For the six months ended June 30, 2026	2025
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortized cost	(30,243)	(170,963)
B00050	Proceeds from disposal of financial assets at amortized cost	19,849	185,851
B00100	Acquisition of financial assets at fair value through profit or loss	0	(1,000)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	1,033	0
B04500	Purchase of intangible assets	(2,600)	0
B02700	Acquisition of property, plant and equipment	(7,000)	(8,713)
B02800	Proceeds from disposal of property, plant and equipment	857	439
B07100	Increase in prepayments for business facilities	(26,469)	(3,722)
B03700	Increase in refundable deposits	(4,386)	0
B03800	Decrease in refundable deposits	0	2,616
BBBB	Net cash flows from (used in) investing activities	(48,959)	4,508
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	880,258	435,185
C00200	Decrease in short-term loans	(893,788)	(405,630)
C01700	Repayments of long-term debt	(2,792)	(53,480)
C04020	Decrease in lease payable	(10,334)	(9,923)
CCCC	Net cash flows from (used in) financing activities	(26,656)	(33,848)
DDDD	Effect of exchange rate changes on cash and cash equivalents	23,494	(45,754)
EEEE	Net increase (decrease) in cash and cash equivalents	87,913	12,414
E00100	Cash and cash equivalents at beginning of period	554,451	490,296
E00200	Cash and cash equivalents at end of period	$642,364	$502,710

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

(Please refer to the Deloitte & Touche review report dated July 29, 2026.)

AMIA CO., LTD. and its subsidiaries

Notes to Consolidated Financial Statements

January 1, to June 30, 2026 and 2025

(Unless otherwise specified, the amount is in thousands of NT dollars)

1. History of the Company

AMIA CO., LTD. (hereinafter referred to as "the Company”) was established on October 23, 1989 in accordance with the Company Law and relevant laws and regulations. The main business is the processing, manufacturing, trading and recycling of various industrial chemicals.

The Company's stock has been listed and traded on the Taiwan Stock Exchange since March 11, 2022.

This consolidated financial report is expressed in New Taiwan dollars, the Company's functional currency.

2. Date and procedure for approval of financial report

This consolidated financial report was approved by the board of directors on July 29, 2026.

3. Application of newly released and revised standards and interpretations

(1) This is the first time that the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations (IFRIC), and Interpretive Announcements (SIC) (hereinafter referred to as "IFRS Accounting Standards") approved and issued by the Financial Supervisory Commission (hereinafter referred to as "FSC") have been applied.

The application of IFRS accounting standards recognized and implemented by the FSC will not result in a material change to the accounting policies of the consolidated company.

(2) IFRS accounting standards approved by the Financial Supervisory Commission applicable in 2027

Newly issued/amended/revised standards and interpretations	Effective date of publication by the IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1 , 2027 (Note 1)
IFRS 19 "Subsidiaries without public accountability: Disclosures"	January 1, 2027
IAS 21 Amendment: "Converted to a highly inflated currency"	January 1, 2027
Amendment to IAS 28: " Amendment to the fair value option for investments in related parties and joint ventures "	January 1, 2027 (Note 2)

Note 1: On September 25, 2025, the FSC announced that Malaysian companies should adopt IFRS 18 from January 1, 2028, or may choose to adopt it earlier if the FSC approves IFRS 18.

Note 2: When IFRS 18 is applicable, these amendments shall also apply.

IFRS 18 "Presentation and Disclosure of Financial Statements" and related amendments, and IAS 28 amendment " Amendment to the fair value option for investments in related parties and joint ventures".

IFRS 18 will replace IAS 1 “Presentation of Financial Statements”. Major changes to the standard include:

- The consolidating company should assess whether it has specific major operating activities involving investments in specific types of assets and providing financing to customers, and accordingly classify the income and expense items in the profit and loss statement into categories such as operating, investing, financing, income tax, and discontinued units.

- The profit and loss statement should present operating profit and loss, profit and loss before financing and income tax, as well as the subtotal and total of profit and loss.

- The guidelines provide reinforcement of consolidation and segmentation requirements: Consolidating companies must identify assets, liabilities, equity, income, expenses, and cash flows arising from individual transactions or other events, and classify and consolidate them based on common characteristics so that each line item presented in the principal financial statements has at least one similar characteristic. Items with different characteristics should be segmented in the principal financial statements and notes. Consolidating companies should only label such items as "Other" when no more informative name can be found.

- Increase disclosure of management-defined performance measures: When the combined company conducts public communications outside the financial statements and communicates management's views on a certain aspect of the combined company's overall financial performance to users of the financial statements, it should disclose relevant information on management-defined performance measures in a single note to the financial statements, including a description of the measure, how it is calculated, its reconciliation with the subtotals or totals specified in IFRS accounting standards, and the income tax and non-controlling interest effects of the related reconciling items.

Upon initial application of IFRS 18, venture capital firms or mutual funds, unit trusts, and similar entities (or indirectly through such entities) may change their option of measuring investments in related parties or joint ventures from the equity method to measurement at fair value through profit or loss. The amendment to IAS 28 clarifies that the aforementioned "similar entities" include entities that, according to IFRS 18, assess investments in specific types of assets as their principal business. If a merged company meets the aforementioned criteria, it may choose to make this change on the initial application date.

In addition, the IAS 7 "Statement of Cash Flows" has been amended as follows:

- When a consolidated company prepares cash flows from operating activities using the indirect method, it should use operating profit or loss as the starting point for adjustment.

- Interest and dividends received by the consolidated company should be classified as investing activities, while interest and dividends paid should be classified as financing activities. If the consolidated company is assessed to have a specific principal operating activity, the types of dividend income, interest income, and interest expense reported in the income statement must be considered to determine the classification of dividends received, interest received, and interest paid in the cash flow statement. However, each of these cash flows can only be classified into a single activity in the cash flow statement.

The consolidated company does not anticipate applying IFRS 18 and related amendments ahead of schedule.

In addition to the above-mentioned impacts, as of the date of issuance of this consolidated financial statement, the consolidated company continues to assess the other impacts of the amendments to the standards and interpretations on its financial position and financial performance. Such impacts will be disclosed upon completion of the assessment.

(3) The IASB has issued but not yet approved by the FSC and issued effective IFRS Accounting Standards

Newly issued/amended/revised standards and interpretations	Effective date of publication by the IASB (Note)
IFRS 10 and IAS 28 "Asset Sale or Contribution between Investors and Their Affiliates or Joint Ventures"	Undecided
IFRS 20 "Controlled Assets and Controlled Liabilities"	January 1, 2029

Note: Unless otherwise specified, the above-mentioned newly issued/amended/revised standards or interpretations are effective for the annual reporting period starting after the respective dates.

As of the date of this financial report, the consolidated company continues to assess the impact of the revisions to the various standards and interpretations on its financial position and financial performance, and the relevant impacts will be disclosed upon completion of the assessment.

4. Summary of major accounting policies

(1) Follow the statement

This consolidated financial report has been prepared in accordance with the Financial Reporting Standards for Securities Issuers and IAS 34 "Interim Financial Reporting" approved and issued by the FSC. This consolidated financial report does not include all IFRS accounting disclosures required for a full annual financial report.

(2) Compilation Basis

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

Fair value measurements are categorized into levels 1 through 3 based on the observability and significance of the relevant inputs:

1. Level 1 input value: refers to the quoted price (unadjusted) in an active market for the same asset or liability that can be obtained on the measurement date.
2. Level 2 input value: Refers to the observable input value of an asset or liability that is directly (that is, price) or indirect (that is, derived from price) in addition to quotations at level 1.
3. Level 3 input value: Refers to the unobservable input value of assets or liabilities.

(3) Consolidation Basis

This consolidated financial report includes the financial reports of the Company and entities (subsidiaries) controlled by the Company. The consolidated comprehensive income statement has included the operating profit and loss of the acquired or disposed subsidiary in the current period from the date of acquisition or to the date of disposal. The subsidiaries' financial reports have been adjusted to bring their accounting policies into line with those of the consolidated company. When preparing the consolidated financial report, all transactions, account balances, income and expenses between entities have been eliminated. The total comprehensive profit or loss of the subsidiaries is attributed to the owners of the Company and non-controlling interests, even if the non-controlling interests thus become the balance of the loss.

When the change of the ownership interest of the merged company to the subsidiary does not lead to the loss of control, it is treated as an equity transaction. The carrying amounts of the combined companies and non-controlling interests are adjusted to reflect changes in their relative interests in the subsidiaries. The difference between the adjusted amount of the non-controlling interest and the fair value of the consideration paid or received is directly recognized as equity and attributable to the owners of the Company.

For details of subsidiaries, shareholding ratios and business items, please refer to Note 12 and Schedules 1 and 2.

(4) Other major accounting policies

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

1. Determine post-retirement benefits

   The pension cost for the interim period is calculated based on the pension cost rate determined by actuarial calculations at the end of the previous year, from the beginning of the year to the end of the current period, and is adjusted for significant market fluctuations, major plan revisions, liquidations or other major one-off events during the period.

2. Income tax

Income tax expense is the sum of current income tax and deferred income tax. Income tax for an interim period is assessed on an annual basis and calculated based on the interim pre-tax profit using the tax rate applicable to the expected total annual earnings.

5. Major sources of uncertainty in major accounting judgments, estimates and assumptions

When adopting accounting policies, for matters where relevant information is not readily available from other sources, management must make relevant judgments, estimates, and assumptions based on historical experience and other relevant factors. Actual results may differ from estimates.

When developing significant accounting estimates, the consolidated company incorporates the potential impact of inflation and market interest rate fluctuations, foreign exchange market volatility, and reciprocal U.S. tariffs into its considerations of significant estimates related to cash flow projections, growth rates, discount rates, and profitability. Management will continuously review these estimates and underlying assumptions. Please refer to the Explanation of the Main Sources of Uncertainty Regarding Significant Accounting Judgments, Estimates, and Assumptions in the 2025 Consolidated Financial Statements.

6. Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand and working capital	$1,476	$1,323	$1,621
Bank Check and Demand Deposit	330,785	553,128	501,089
Cash equivalent (investment with original maturity within 3 months)			
Bank fixed deposit	310,103	0	0
	$642,364	$554,451	$502,710

The interest rate range for bank deposits as of the balance sheet date is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Bank deposit	0.05% ~ 1.20%	0.05% ~ 0.71%	0.05% ~ 0.80%

7. Financial instruments measured at fair value through profit or loss

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets - current			
Mandatory fair value through profit or loss			
Non-derivative financial assets			
-Fund beneficiary certificate	$0	$1,007	$4,835

8. Financial assets measured at fair value through other comprehensive income

Equity instrument investment
Equity instrument investment

	June 30, 2026	December 31, 2025	June 30, 2025
Non-current			
Foreign investment			
Unlisted (counter) stocks	$0	$0	$2,640

The merged company invests for medium to long-term strategic purposes and expects to make profits through long-term investments. The management of the merged company believes that if the short-term fair value fluctuations of these investments are included in profit or loss, it is inconsistent with the aforementioned long-term investment plan, so they choose to designate these investments as measured at fair value through other comprehensive income.

9. Financial assets measured at cost after amortization

	June 30, 2026	December 31, 2025	June 30, 2025
Flow			
Original maturity over 3 months (1)	$14,739	$17,018	$13,750
Pledge Certificate of Deposit (2)	49,394	45,451	39,269
	$64,133	$62,469	$53,019
No flow move			
Time deposit with original maturity over 1 year (1)	$187,600	$179,840	$163,640
Pledge Certificate of Deposit (2)	25,284	24,314	22,259
	$212,884	$204,154	$185,899

(1) As of June 30, 2026 and December 31, 2025 and June 30, 2025, the interest rate ranges for time deposits with original maturity dates of more than 3 months are 1.25%~3.35%, 1.25%~3.35% and 1.25%~3.55% per annum, respectively.

(2) As of June 30, 2026, December 31, 2025 and June 30, 2025, the interest rates for pledged fixed deposit certificates range from 0.685% to 3.05% per annum.

(3) For information on the pledge of financial assets measured at cost after amortization, please refer to Note 31.

10. Notes receivable, accounts receivable, other receivables and collections

	June 30, 2026	December 31, 2025	June 30, 2025
Bill receivable			
Measured at amortized cost			
Total book amount	$18,264	$16,054	$17,688
Less: Allowance for losses	0	0	0
	$18,264	$16,054	$17,688
Accounts receivable			
Measured at amortized cost			
Total book amount	$460,787	$413,753	$398,284
Less: Allowance for losses	(484)	(474)	(326)
	$460,303	$413,279	$397,958
Other receivables			
Income receivable	$10,969	$7,949	$4,641
Other receivables - other	23,286	22,681	21,475
Less: Allowance for losses	(17,773)	(17,409)	(16,649)
	$16,482	$13,221	$9,467
Collection			
Measured at amortized cost			
Total book amount	$3,823	$3,837	$3,333
Less: Allowance for losses	(3,823)	(3,837)	(3,333)
	$0	$0	$0

(1) Notes receivable and accounts receivable

The average credit period of the merged company for commodity sales is 30 to 60 days. The policy adopted by the merged company is to only conduct transactions with objects whose ratings are equivalent to and above the investment grade (included), and to obtain sufficient guarantees under necessary circumstances to reduce the risk of financial losses due to default. Credit rating information is based on the ratings of major customers by the Merged Company using other publicly available financial information and historical transaction records. The merged company continuously monitors the credit ratings of credit exposure and counterparties, and distributes the total transaction amount to different customers with qualified credit ratings, and manages credit exposure through the counterparty credit limit reviewed and approved by the management every year.

In order to mitigate credit risk, the management of the merged company assigned a dedicated team to be responsible for the determination of credit line, credit approval and other monitoring procedures to ensure that appropriate actions have been taken to recover overdue receivables. In addition, the merged company will review the recoverable amount of receivables one by one on the balance sheet date to ensure that unrecoverable receivables have been appropriately derogated. Accordingly, the management of the Company believes that the credit risk of the merged company has been significantly reduced.

The merged company recognizes the allowance loss of accounts receivable according to the expected credit loss during the existence period. The expected credit loss during the duration is calculated using the provision matrix, which considers the customer's past default record, current financial situation, and industrial economic situation, as well as GDP forecast and industry outlook. As the credit loss historical experience of the merged company shows that there is no significant difference in the loss patterns of different customer groups, the provision matrix does not further distinguish customer groups, and only sets the expected credit loss rate based on the aging days of notes receivable and accounts receivable.

If there is evidence that the counterparty is facing serious financial difficulties and the merged company cannot reasonably expect the recoverable amount, for example, the counterparty is in liquidation or the debt has been overdue for more than 365 days, the merged company will directly reclassify the collection and continue to pursue activities. The recovered amount is written off against the relevant collection.

The consolidated company measures the allowance for loss on notes receivable and accounts receivable using the allowance matrix as follows:

June 30, 2026

	1~120 days	121~180 days	181~270 days	More than 271 days	Total
Expected credit loss rate	0% ~ 0.100%	0% ~ 2.02%	0% ~ 12.13%	18.04%	
Total book amount	$451,703	$26,344	$759	$245	$479,051
Allowance for losses (expected credit losses during the duration)	(134)	(214)	(92)	(44)	(484)
Amortized cost	$451,569	$26,130	$667	$201	$478,567

December 31, 2025

	1~120 days	121~180 days	181~270 days	More than 271 days	Total
Expected credit loss rate	0% ~ 0.15%	0% ~ 2.23%	0% ~ 13.09%	14.69%	
Total book amount	$404,535	$24,228	$1,018	$26	$429,807
Allowance for losses (expected credit losses during the duration)	(203)	(242)	(24)	(5)	(474)
Amortized cost	$404,332	$23,986	$994	$21	$429,333

June 30, 2025

	1~120 days	121~180 days	181~270 days	More than 271 days	Total
Expected credit loss rate	0% ~ 0.08%	0% ~ 1.55%	0% ~ 11.25%	14.96%	
Total book amount	$396,938	$18,121	$345	$568	$415,972
Allowance for losses (expected credit losses during the duration)	(93)	(109)	(39)	(85)	(326)
Amortized cost	$396,845	$18,012	$306	$483	$415,646

The following information details the changes in the allowance for losses on notes receivable and accounts receivable:

	For the six Months ended June 30	
	2026	2025
Opening Balance	$474	$260
Add：Provision for impairment losses in the current period	0	2,701
Less：Reversal of impairment losses in the current period	(9)	0
Less：Reclassified and transferred out in the current period	0	(2,601)
Foreign currency translation difference	19	(34)
Ending balance	$484	$326

(2) Other receivables

Changes in allowance for bad debts of other receivables are as follows:

	For the six Months ended June 30	
	2026	2025
Opening Balance	$17,409	$17,375
Foreign currency translation difference	364	(726)
Ending balance	$17,773	$16,649

(3) Collection of debts

The following is information regarding changes in the allowance for doubtful accounts for collections:

	For the six Months ended June 30	
	2026	2025
Opening Balance	$3,837	$2,410
Add：Reclassified and transferred in this period	0	2,601
Less：Reversal of impairment losses in the current period	(140)	(1,500)
Foreign currency translation difference	126	(178)
Ending balance	$3,823	$3,333

11. Inventory

	June 30, 2026	December 31, 2025	June 30, 2025
Merchandise	$11,247	$14,584	$19,672
Finished goods	133,416	89,318	71,499
Half finished product	80,982	42,786	28,460
Work in progress	1,478	1,224	957
Raw material	62,241	44,018	44,406
Inventory in transit	900	2,926	0
	$290,264	$194,856	$164,994

The nature of cost of goods sold is as follows:

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Cost of inventories sold	$1,139,638	$817,038	$2,137,512	$1,564,465
Inventory depreciation and sluggish recovery benefits	(4,179)	(3,528)	(2,500)	(1,265)
	$1,135,459	$813,510	$2,135,012	$1,563,200

12. Subsidiaries

Subsidiaries included in the consolidated financial report

The entities preparing this consolidated financial report are as follows:

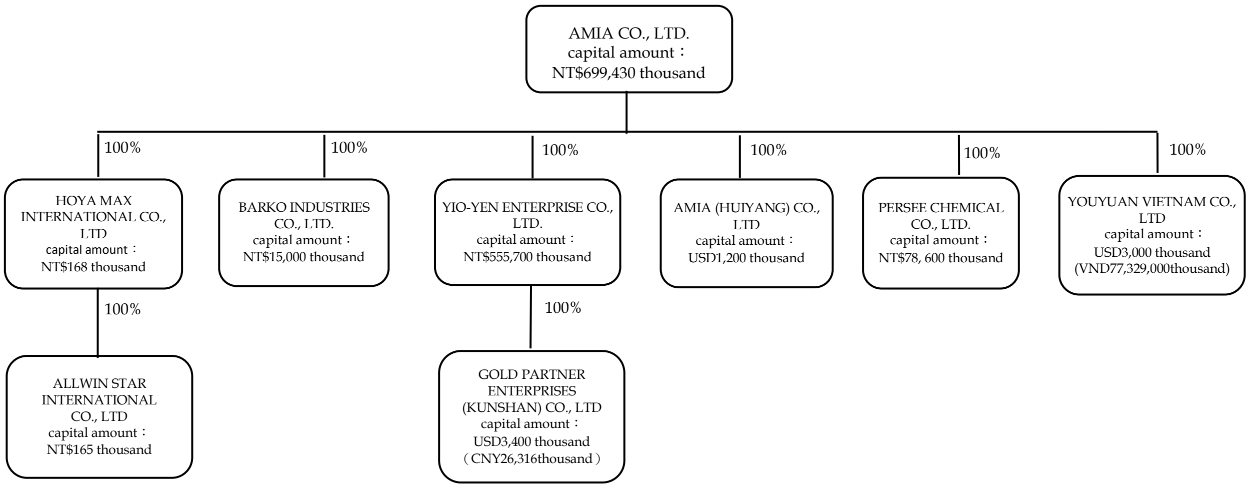
			Proportion of Ownership (%)			
Investor	Investee	Nature of Activities	June 30, 2026	December 31, 2025	June 30, 2025	Remark
AMIA CO., LTD.	AMIA (HUIYANG) CO., LTD.	Processing, manufacturing, trading and recycling of various industrial chemicals	100%	100%	100%	1
	PERSEE CHEMICAL CO., LTD. (Hereinafter referred to as PERSEE Company)	Processing, manufacturing, trading and recycling of various industrial chemicals	100%	100%	100%	1
	YIO-YEN ENTERPRISE CO., LTD. (Hereinafter referred to as YIO-YEN Company)	Operating holding business	100%	100%	100%	-
	BARKO INDUSTRIES CO., LTD. (Hereinafter referred to as BARKO Company)	Waste recycling, etc.	100%	100%	100%	1
	YOUYUAN VIETNAM CO., LTD (Hereinafter referred to as YOUYUAN VN)	Customer service and leasing business	100%	100%	-	1 and 2
	HOYA MAX INTERNATIONAL CO.,LTD. (Hereinafter referred to as HOYA Company)	Operating holding business	100%	100%	100%	1
YIO-YEN ENTERPRISE CO., LTD	GOLD PARTNER ENTERPRISES (KUNSHAN) CO., LTD. (Hereinafter referred to as GOLD (KUNSHAN) Company)	Processing, manufacturing, trading and recycling of various industrial chemicals	100%	100%	100%	-
HOYA MAX INTERNATIONAL CO.,LTD.	ALLWIN STAR INTERNATIONAL CO., LTD. (Hereinafter referred to as ALLWIN Company)	Operating holding business	100%	100%	100%	1

Note:

1. It is a non-significant subsidiary, and its financial statements have not been reviewed by an accountant.

2. The consolidating company established YOUYUAN VN on July 15, 2025, and holds 100% of its equity.

As of Jun 30, 2026, the investment relationship and shareholding ratio of the Company and its subsidiaries and the invested companies that have significant influence are shown in the following chart:



Hereinafter, the Company and the above-mentioned investee companies included in the consolidated financial statements are collectively referred to as the consolidated company.

13. Real estate, plant and equipment

		Own Land	Building	Mechanical Equipment	Transportation Equipment	Other Devices	Total
Cost							
January 1, 2026	Balance	$1,141,292	$392,013	$426,770	$132,760	$294,322	$2,387,157
Increase		0	0	695	5,488	817	7,000
Asset disposal		0	0	(15,407)	(3,283)	(36,078)	(54,768)
Rearrange		0	0	0	1,041	0	1,041
Net exchange difference		0	7,302	2,546	1,194	4,350	15,392
June 30, 2026	Balance	$1,141,292	$399,315	$414,604	$137,200	$263,411	$2,355,822
Accumulated depreciation							
January 1, 2026	Balance	$0	$319,931	$347,734	$93,981	$268,362	$1,030,008
Asset disposal		0	0	(15,407)	(2,472)	(36,078)	(53,957)
Depreciation expense		0	6,909	9,897	6,207	6,870	29,883
Net exchange difference		0	5,745	2,072	644	3,653	12,114
June 30, 2026	Balance	$0	$332,585	$344,296	$98,360	$242,807	$1,018,048
June 30, 2026	Net	$1,141,292	$66,730	$70,308	$38,840	$20,604	$1,337,774
December 31, 2025 and January 1, 2026	Net	$1,141,292	$72,082	$79,036	$38,779	$25,960	$1,357,149
Cost							
January 1, 2025	Balance	$1,141,292	$391,336	$377,309	$126,167	$300,548	$2,336,652
Increase		0	0	0	3,901	4,812	8,713
Asset disposal		0	0	(1,451)	(7,942)	(1,279)	(10,672)
Rearrange		0	0	0	0	2,138	2,138
Net exchange difference		0	(14,566)	(5,227)	(2,416)	(10,399)	(32,608)
June 30, 2025	Balance	$1,141,292	$376,770	$370,631	$119,710	$295,820	$2,304,223
Accumulated depreciation							
January 1, 2025	Balance	$0	$305,762	$339,539	$103,232	$269,470	$1,018,003
Asset disposal		0	0	(1,451)	(7,195)	(1,170)	(9,816)
Depreciation expense		0	6,763	7,473	4,138	8,051	26,425
Net exchange difference		0	(10,931)	(4,169)	(2,047)	(8,365)	(25,512)
June 30, 2025	Balance	$0	$301,594	$341,392	$98,128	$267,986	$1,009,100
June 30, 2025	Net	$1,141,292	$75,176	$29,239	$21,582	$27,834	$1,295,123

The consolidated company did not recognize or reverse any impairment losses from January 1 to June 30, 2026.

Depreciation expense is provided on a straight-line basis over the following useful years:

Building	5 to 50 years
Mechanical equipment	2 to 11 years
Transportation equipment	3 to 6 years
Other devices	3 to 10 years

For the amount of self-used property, plant and equipment provided as security for the loans, please refer to Note 31.

14. Lease agreement

(1) Right-of-use assets

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount of right-of-use asset			
Land	$10,223	$9,960	$9,208
Building	85,684	96,913	106,977
Transportation Equipment	633	1,266	1,898
	$96,540	$108,139	$118,083

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Addition of right-of-use assets			$0	$0
Depreciation expense on right-of-use assets				
Land	$83	$76	$164	$156
Building	5,623	5,534	11,246	11,067
Transportation Equipment	317	453	633	975
	$6,023	$6,063	$12,043	$12,198

Apart from the depreciation expenses recognized above, there were no significant subleasing or impairment of the right-of-use assets of the consolidated company during the years 2026 and 2025, from January 1 to June 30.

(2) Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount of the lease liability			
Flow	$20,764	$21,008	$20,049
No flow move	$61,645	$71,735	$81,448

The discount rate range for the lease liability is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Building	2.025%~2.300%	2.025%~2.300%	2.025%
Transportation Equipment	1.90%	1.90%	1.40%~1.90%

(3) Other leasing information

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Short-term rental fee	$822	$543	$1,124	$963
Low-value asset rental expenses	$403	$281	$669	$507
Total cash (outflows) from leases			($13,022)	($12,476)

The consolidating company has opted to apply the exemption of recognition to buildings that qualify for short-term leases and certain office equipment that qualify for low-value asset leases, and will not recognize related right-of-use assets and lease liabilities for such leases.

15. Other intangible assets

Golf Certificate	June 30, 2026	December 31, 2025	June 30, 2025
	$2,600	$0	$0

The golf accreditation belonging to the merged company is a right of use. The management of the merged company believes that the merged company has the intention and ability to extend its useful life; therefore, it is considered an intangible asset with an uncertain useful life. However, regardless of any signs of impairment, an impairment test will be conducted annually. The membership deposit of NTD 3,000,000 for the golf accreditation is recorded as a deposit.

16. Other assets

	June 30, 2026	December 31, 2025	June 30, 2025
Flow			
Other assets			
Business tax refund receivable	$14,798	$11,849	$11,483
Prepaid fee	43,284	32,903	26,495
Advance payment	8,474	6,247	8,100
Input tax	265	79	0
Other	34	29	16
	$66,855	$51,107	$46,094

17. Borrowing

(1) Short-term loans

	June 30, 2026	December 31, 2025	June 30, 2025
Guaranteed loans (Note 31)			
Bank loan	$236,475	$230,005	$129,910
Unsecured borrowing			
Line of credit borrowing	80,000	100,000	83,000
	$316,475	$330,005	$212,910

The interest rates for bank working capital loans will be 1.80%–5.23%, 1.80%–5.16%, and 1.80%–5.67% on June 30, 2026, December 31, 2025, and June 30, 2025, respectively.

(2) Long-term loans

	June 30, 2026	December 31, 2025	June 30, 2025
Guaranteed loans (Note 31)			
Bank loan	$102,462	$105,254	$220,520
Minus: Listed as part due within 1 year	(5,540)	(5,482)	(11,383)
Long-term loan	$96,922	$99,772	$209,137

The secured loan is secured by the consolidated company's fixed deposit certificates, its own land and buildings (see Note 31), and the effective annual interest rate of 2.13% as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.

The consolidated company's borrowings include:

	Expiry Date	Major Terms	Effective Interest Rate	June 30, 2026	December 31, 2025	June 30, 2025
Floating rate borrowing	March 3, 2042	First Commercial Bank				
		This loan was made to raise funds for medium-term operating turnover, with a loan amount of NT$394,000 thousand and an interest rate of 2.13%. The loan period is from March 3, 2022 to March 3, 2042, with interest deducted monthly. The loan is to be repaid in 240 installments, with a grace period of 3 years. Repayment will commence on April 3, 2025, with principal and interest repaid in equal monthly installments.	2.13%	$102,462	$105,254	$220,520
		Less: portion due within 1 year		($5,540)	($5,482)	($11,383)
		Long term loan		$96,922	$99,772	$209,137

Please refer to Note 31 for details regarding the collateral and guarantees for the aforementioned bank loans.

18. Notes payable and accounts payable

	June 30, 2026	December 31, 2025	June 30, 2025
Notes payable			
Occurred due to business - non-related person	$3	$0	$0
Accounts payable			
Occurred due to business - non-related person	$361,302	$329,668	$269,218

The average credit period for some goods is 1 to 3 months, and no interest is charged on accounts payable. The merged company has a financial risk management policy to ensure that all payments are made within the pre-agreed credit period.

19. Other Liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Flow			
Other payables			
Dividends payable	$90,926	$0	$90,926
Payable salary and bonus	33,159	38,992	28,262
Premium payable	30,303	29,909	26,475
Employee bonuses payable	19,710	7,590	15,970
Repair fees payable	8,571	2,245	1,712
Leave payable	6,746	6,729	6,693
Directors' remuneration payable	4,190	2,880	1,180
Payable for equipment	1,572	2,841	3,519
Interest payable	468	436	293
Output tax	47	206	69
Taxes payable	0	3,128	170
Other payable expenses	96,876	91,507	79,950
	$292,568	$186,463	$255,219
Other liabilities			
Temporary payment	$5,420	$5,196	$9,274
Collection	756	743	822
	$6,176	$5,939	$10,096

20. Provision for liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Non-current			
Decommissioning costs	$18,575	$18,441	$18,308

The decommissioning cost liability provision is a provision for decommissioning liabilities incurred from the dismantling, removal, and restoration of related equipment to its location. Its amount is measured by the discounted present value of the estimated cash flows from the expected repayment obligations, and is appropriately assessed and adjusted as of the end of the reporting period.

21. Post-employment benefit plan

Employee benefits expense in respect of the Group’s defined retirement benefit plans was NT$43 thousand and NT$52 thousand for the three months ended June 30, 2026 and 2025, respectively; and NT$59 thousand and NT$83 thousand for the six months ended June 30, 2026 and 2025, respectively. It was calculated using the prior year’s actuarially determined pension cost discount rate as of December 31, 2025 and 2024.

22. Rights and interests

(1) Common stock capital

	June 30, 2026	December 31, 2025	June 30, 2025
Rated number of shares (thousand shares)	100,000	100,000	100,000
Rated share capital	$1,000,000	$1,000,000	$1,000,000
Number of issued and fully paid shares (thousand shares)	69,943	69,943	69,943
Issued share capital	$699,430	$699,430	$699,430

The issued ordinary shares have a par value of NT$10 each, and each share has one voting right and the right to receive dividends.

Among the rated share capital, 3,000 thousand shares are reserved for the issuance of warrant certificates, special shares with warrants, or corporate bonds with warrants for the exercise of stock options.

(2) Capital reserves

	June 30, 2026	December 31, 2025	June 30, 2025
Can be used to make up losses, distribute cash or make capital contributions (a)			
Stock issue premium	$620,561	$620,561	$620,561
Gain on disposal of assets	255	255	255
	$620,816	$620,816	$620,816

(a) This kind of capital reserve can be used to make up for losses, and can also be used to distribute cash or allocate capital when the Company has no losses. However, capitalization is limited to a certain percentage of paid-in capital every year.

(3) Retained earnings and dividend policy

According to the surplus distribution policy of the Company's articles of association, if there is a surplus in the annual final accounts, taxes should be paid first to make up for previous losses, and 10% should be set aside as the statutory surplus reserve, and the special surplus reserve should be withdrawn and reversed in accordance with laws and regulations. After accumulating, if there is any surplus, the remaining surplus plus the accumulated undistributed surplus of the previous year shall be regarded as distributable surplus. The board of directors shall prepare a surplus distribution proposal and submit it to the shareholders' meeting for a resolution on the distribution of shareholder dividends. Please refer to Note 24 (7) Employee Remuneration and Director Remuneration for the employee and director remuneration distribution policy stipulated in the Company's articles of association.

The Company is in the period of business growth, and the policy of dividend distribution depends on factors such as the Company's current and future investment environment, capital demand, securities market, domestic and foreign competition conditions, and capital budget, and takes into account shareholders' interests, balanced dividends, and the Company's financial planning, etc. , each year according to the law, the board of directors prepares a distribution plan and submits it to the shareholders' meeting. Distribution of shareholder dividends, of which cash dividends shall not be less than 20% of the total dividends, and the rest shall be distributed as stock dividends.

The statutory surplus reserve shall be appropriated until its balance reaches the total paid-in share capital of the Company. The statutory surplus reserve can be used to make up for losses. When the Company has no losses, the part of the statutory surplus reserve exceeding 25% of the total paid-in amount can be distributed in cash in addition to being allocated to share capital.

The company held regular shareholders' meetings on May 27, 2026 and May 27, 2025, and resolved to adopt the 2025 and 2024 earnings distribution proposals as follows:

	2025	2024
Statutory surplus reserve	$18,072	$16,114
Special surplus reserve	($307)	($16,752)
Cash dividend	$90,926	$90,926
Cash dividend per share (yuan)	$1.3	$1.3

23. Income

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2025	2025
Client contract revenue				
Merchandise sales revenue	$1,325,234	$931,885	$2,491,826	$1,797,807

Contract balance

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Notes receivable (Note 10)	$18,264	$16,054	$17,688	$25,201
Accounts receivable (Note 10)	$460,303	$413,279	$397,958	$393,059
Contract Liabilities				
Merchandising	$77,932	$20,987	$27,812	$10,917

24. Net profit before tax

(1) Interest income

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Bank savings	$2,819	$3,058	$4,567	$5,723
Other	5	8	12	19
	$2,824	$3,066	$4,579	$5,742

(2) Other income

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Other	$1,157	$743	$2,631	$2,162

(3) Other benefits and (losses)

	For the three Months ended June 30		For the six Months ended June 30	
	2025	2025	2024	2024
Gains (losses) on financial assets				
Mandatory financial assets at fair value through profit or loss	$33	$339	$26	($131)
Disposal of real estate, factory buildings and equipment losses	0	(271)	46	(417)
Disposal of profits and losses of affiliated enterprises				
Net foreign currency exchange gains and (losses)	453	(32,943)	4,868	(29,070)
Lease modification benefit	0	0	0	0
Other	(82)	(30)	(179)	(86)
	$404	($32,905)	$4,761	($29,704)

(4) Financial costs

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Bank loan interest	($2,932)	($2,718)	($5,944)	($5,840)
Interest on the lease liability	(434)	(529)	(895)	(1,083)
Interest on liability provision	(67)	(65)	(134)	(131)
	($3,433)	($3,312)	($6,973)	($7,054)

There were no interest capitalizations for the six months ended June 30, 2026 and June 30, 2025.

(5) Depreciation and amortization

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Summary of depreciation expense by function				
Operating cost	$14,336	$13,320	$29,036	$27,083
Operating expenses	6,463	5,721	12,890	11,540
	$20,799	$19,041	$41,926	$38,623

(6) Employee welfare expenses

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Post-employment benefits				
Confirm allocation plan	$1,446	$1,492	$2,943	$3,004
Defined benefit plans (Note 21)	43	52	59	83
	1,489	1,544	3,002	3,087
Other employee benefits	81,366	61,945	153,433	129,276
Total employee benefit expenses	$82,855	$63,489	$156,435	$132,363
Summary by function				
Operating cost	$35,982	$32,968	$70,338	$66,126
Operating expenses	46,873	30,521	86,097	66,237
	$82,855	$63,489	$156,435	$132,363

(7) Employee remuneration and director remuneration

The Company allocates employee remuneration and director remuneration at a rate of 1% to 8% and no more than 5% of the pre-tax profit before deducting the distribution of employee and director remuneration in the current year.

In accordance with the amendments to the Securities and Exchange Act in August 2024, the Company passed an amendment to its Articles of Association at its 2025 shareholders' meeting, stipulating that no less than 30% of the pre-tax profits before deducting employee and director remuneration in the current year shall be allocated to the remuneration of grassroots employees.

The estimated employee compensation (including junior staff compensation) and directors' compensation for the six months ended June 30, 2026 and 2025 are as follows:

Estimated ratio

	For the six Months ended June 30	
	2026	2025
Employee compensation	5.63%	5.48%
Director remuneration	1.88%	1.83%

The amount

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2025	2025
Employee compensation	$8,980	$1,350	$12,580	$3,530
Director remuneration	$2,990	$450	$4,190	$1,180

If there is still a change in the amount after the annual consolidated financial report is released, it will be treated as a change in accounting estimate and will be adjusted and recorded in the next year.

The employee remuneration and directors' remuneration for the years 2025 and 2024 were resolved by the Board of Directors on February 24, 2026 and February 27, 2025 respectively, as follows:

	2025	2024
	Cash Dividends	Cash Dividends
Employee compensation	$7,130	$12,440
Director remuneration	2,880	4,150

The actual amounts paid to employee and directors' compensation for the years 2025 and 2024 are identical to the amounts recognized in the consolidated financial statements for the years 2025 and 2024.

For information regarding employee and directors' compensation as resolved by the Company's Board of Directors, please visit the "Public Information Observation Station" of the Taiwan Stock Exchange.

(8) Foreign currency exchange (gain) loss

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Total foreign currency exchange benefit	$4,643	$5,447	$11,468	$10,942
Total foreign currency exchange (loss)	(4,190)	(38,390)	(6,600)	(40,012)
Net (loss) loss	$453	($32,943)	$4,868	($29,070)

25. Income Tax

(1) Income tax expense recognized in profit or loss

The main components of income tax expenses are as follows:

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Current income tax				
Amount generated during this period	$39,234	$8,872	$61,092	$20,445
Undistributed surplus tax	3,536	3,344	3,536	3,344
Prior Year Adjustments	435	398	435	398
	43,205	12,614	65,063	24,187
Deferred income tax				
Amount generated during this period	(14,891)	921	(8,351)	6,493
Prior Year Adjustments	(1,169)	0	(1,169)	0
Income tax expense recognized in profit or loss	$27,145	$13,535	$55,543	$30,680

(2) Income tax recognized in other comprehensive profit or loss

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Deferred income tax				
Generated in the current year				
- Conversion of foreign operating institutions	$1,561	($13,480)	$5,313	($10,856)

(3) Income tax verification situation

Except for the year 2025, the income tax returns for profit-seeking enterprises of the Company, YIO-YEN subsidiaries, BARKO subsidiaries, and PERSEE subsidiaries, as of 2024, have been approved by the tax collection authority.

26. Earnings per share

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Basic Earnings Per Share	$1.14	$0.15	$2.16	$0.64
Diluted earnings per share	$1.13	$0.15	$2.15	$0.64

Earnings and weighted average number of ordinary shares used to calculate earnings per share are as follows:

Net profit for this period

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Net income used to calculate basic earnings per share	$79,717	$10,519	$151,074	$44,582
Net income used to calculate diluted earnings per share	$79,717	$10,519	$151,074	$44,582

Number of shares

Unit: thousand shares

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Weighted average number of ordinary shares outstanding used in computation of basic earnings per share	69,943	69,943	69,943	69,943
Effect of potentially dilutive ordinary shares:				
Compensation of employees	131	114	183	243
Weighted average number of ordinary shares outstanding used in computation of dilutive earnings per share	70,074	70,057	70,126	70,186

If the merging company has the option to pay employee compensation in stock or cash, the diluted earnings per share will be calculated as if the employee compensation were to be paid in stock, and the weighted average number of shares outstanding will be included when the potential common stock has a dilutive effect. The dilutive effect of such potential common stock will also continue to be considered when calculating diluted earnings per share before the number of shares paid as employee compensation is determined in the following year.

27. Cash flow information

Non-cash transactions

Except as disclosed in other notes, for the six months ended June 30, 2026 and 2025, the Merged Company conducted the following non-cash transaction financing activities:

Cash dividends, as resolved by the shareholders' meeting, have not yet been paid as of 30 June 2026 and 2025. See Notes 19 and 22.

28. Capital risk management

The combined company conducts capital management to ensure that each company in the group can continue to operate, and maximize shareholder returns by optimizing the balance of debt and equity.

The capital structure of the combined company is composed of the net debt of the combined company (i.e. borrowings minus cash and cash equivalents) and the equity attributable to the owners of the combined company (i.e. share capital, capital reserves, retained earnings and other equity items).

Merging companies are not subject to other external capital requirements.

The main management of the merged company re-examines the capital structure of the group every year, and the content of the review includes consideration of the cost of various types of capital and related risks. The merged company will balance its overall capital structure by paying dividends, issuing new shares, repurchasing shares, issuing new debts or repaying old debts, etc., based on the recommendations of the main management.

29. Financial Instruments

(1) Fair value information - financial instruments not measured at fair value

The carrying amounts of financial assets and financial liabilities not measured at fair value approximate their fair values in the opinion of the management of the combined company.

(2) Fair value information - financial instruments measured at fair value on a recurring basis

1. Fair value hierarchy

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through profit or loss				
Fund income certificate	$1,007	$0	$0	$1,007

June 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through profit or loss				
Fund income certificate	$4,835	$0	$0	$4,835
Financial assets at fair value through other comprehensive income				
Equity instrument investment				
Foreign unlisted (counter) stocks	$0	$0	$2,640	$2,640

2. Evaluation techniques and input values for Level 3 fair value measurement

The fair value of financial assets and liabilities with standard terms and conditions and traded in active markets is determined by reference to market quotations. If no market price is available for reference, a valuation method is used. The estimates and assumptions used by the consolidated company in employing the valuation method are consistent with the information used by market participants in pricing financial instruments.

Stocks without public quotes

These consolidated financial statements include unlisted shares measured at fair value. Fair value is determined using market-based valuation methods—the price-to-earnings ratio method and the price-to-book ratio method—to assess a reasonable fair value.

(3) Types of financial instruments

	June 30, 2026	December 31, 2025	June 30, 2025
Monetary assets			
Financial assets measured at fair value through profit or loss			
Mandatory to be measured at fair value through profit or loss	$0	$1,007	$4,835
Financial assets measured at amortized cost (Note 1)	1,426,727	1,271,539	1,174,605
Financial assets at fair value through other comprehensive income			
Equity instrument investment	0	0	2,640
Financial liabilities			
Measured by amortized cost (Note 2)	1,072,820	951,400	957,877

Note 1: The balance includes cash and cash equivalents, financial assets measured at amortized cost, notes receivable, accounts receivable, other receivables and deposits and other financial assets measured at amortized cost.

Note 2: The balance includes financial liabilities measured at amortized cost, such as short-term borrowings, notes payable, accounts payable, other payables, long-term borrowings due within one year, long-term borrowings, and margin deposits.

(4) Purpose and policy of financial risk management

The main financial instruments of the combined company include equity investments, accounts receivable, accounts payable and borrowings and lease liabilities. The financial management department of the merged company provides services for each business unit, coordinates operations in the domestic and international financial markets, and monitors and manages financial risks related to the operations of the merged company by analyzing the internal risk report of the risk according to the degree and breadth of the risk. These risks include market risk (including exchange rate risk, interest rate risk and other price risks), credit risk and liquidity risk.

1. Market risk

The main financial risks borne by the combined company's operating activities are the risk of foreign currency exchange rate changes (see (1) below) and the risk of interest rate changes (see (2) below).

The risks associated with the financial instrument market and the methods for managing and measuring such risks remain unchanged for the merged company.

(1) Exchange rate risk

Several subsidiaries of the Company are engaged in sales and purchase transactions denominated in foreign currencies, thus exposing the consolidated company to risk of exchange rate fluctuations. The management of exchange rate risks of the merged company is to use short-term borrowings to avoid exchange rate risks.

For the carrying amount of monetary assets and monetary liabilities denominated in non-functional currency of the consolidated company on the balance sheet data (including monetary items denominated in non-functional currency that have been written off in the consolidated financial statements), please refer to Note 33 .

Sensitivity Analysis

The merged company was primarily affected by fluctuations in the exchange rates of the US dollar and the Chinese Yuan.

The table below details the sensitivity analysis of the consolidated company when the exchange rate of the New Taiwan Dollar (functional currency) against relevant foreign currencies increases or decreases by 1%. 1% is the sensitivity ratio used internally by the group when reporting exchange rate risk to senior management, and also represents management's assessment of the reasonable range of possible fluctuations in foreign exchange rates. The sensitivity analysis only includes foreign currency items in circulation, and adjusts their end-of-period conversions for a 1% exchange rate change. Positive numbers in the table represent the amount by which a 1% depreciation of the New Taiwan Dollar against relevant currencies will increase pre-tax profit; a 1% appreciation of the New Taiwan Dollar against relevant foreign currencies will have a negative impact on pre-tax profit of the same amount.

	Impact of USD For the six Months ended June 30		Impact of CNY For the six Months ended June 30	
	2026	2025	2026	2025
Profit and loss	$1,592 (I.)	$1,609 (I.)	$133 (II)	$125 (II)

(I.) The receivables and payables denominated in US dollars are mainly derived from the consolidated company's outstanding circulation on the balance sheet date and no cash flow hedging.

(II.) It is mainly derived from CNY-denominated receivables and payables of the merged company that are still in circulation on the balance sheet date and have not been hedged against cash flow.

(2) Interest rate risk

Interest rate exposure risk arises because individuals within the merged company borrow funds at both fixed and floating rates. The Consolidated Company manages interest rate risk by maintaining an appropriate mix of fixed and floating interest rates.

The carrying amount of the financial assets and financial liabilities of the consolidated company subject to interest rate exposure on the balance sheet date is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Fair value interest rate risk			
- Monetary assets	$277,017	$266,623	$238,918
- Financial liabilities	82,409	92,743	101,497
Cash flow interest rate risk			
- Monetary assets	653,185	561,039	508,953
- Financial liabilities	418,937	435,259	433,430

Sensitivity Analysis

The sensitivity analysis below is based on the interest rate exposure of derivative and non-derivative instruments at the balance sheet date. For floating rate assets and liabilities, the analysis method assumes that the amount of assets and liabilities outstanding on the balance sheet date is outstanding during the reporting period. The rate of change used when reporting interest rates internally to key management within the Group is 0.25% for an increase or decrease in interest rates, which also represents management's assessment of the range of reasonably possible changes in interest rates.

If the interest rate increases/decreases by 0.25%, assuming all other variables remain unchanged, the pre-tax net profit of the consolidated company for 2026 and the period from January 1 to June 30, 2025 will increase/decrease by NT$293 thousand and NT$94 thousand respectively.

(3) Other price risks

The merged company incurs equity price risk due to its investment in equity securities.

Sensitivity Analysis

The following sensitivity analysis is carried out based on the equity price exposure on the balance sheet date.

If the equity price increases/decreases by 5%, the pre-tax profit or loss for the six months ended June 30, 2025, will be increased/decreased by the increase/decrease in the fair value of the financial asset measured at fair value through profit or loss Increase/decrease NT$242 thousand respectively. Other comprehensive income before tax for the six months ended June 30, 2025, will increase/decrease due to increase/decrease in fair value of financial assets at fair value through other comprehensive income NT$132 thousand.

The combined company's sensitivity to equity securities investments has not changed significantly compared with the previous year.

2. Credit risk

Credit risk refers to the risk that the counterparty defaults in contractual obligations and causes financial losses to the Group. As of the balance sheet date, the largest credit risk exposure of the merged company that may cause financial losses due to the failure of the counterparty to perform its obligations and the financial guarantee provided by the merged company mainly comes from:

(1) The carrying amount of financial assets recognized in the consolidated balance sheet.

(2) The maximum amount that may be required to be paid by the combined company to provide financial guarantees, regardless of the probability of occurrence.

The policy adopted by the merged company is to only conduct transactions with reputable objects, and to obtain sufficient guarantees under necessary circumstances to mitigate the risk of financial loss due to default. The merged company will only trade with companies rated equivalent to and above investment grade. Such information is provided by an independent rating agency; if such information is unavailable, the merged company will use other publicly available financial information and mutual transaction records to rate major customers.

The credit risk of the merged company is mainly concentrated in its top five customers. As of June 30, 2026, and December 31, 2025 and June 30, 2025, the proportion of total accounts receivable from the aforementioned customers was 34%, 34% and 40%, respectively.

3. Liquidity risk

The combined company manages and maintains sufficient cash and equivalent cash to support the group's operations and mitigate the impact of cash flow fluctuations. The management of the merged company supervises the use of bank financing facilities and ensures compliance with the terms of the loan contract.

Bank borrowings are an important source of liquidity for the Merged Company. As of June 30, 2026 and December 31, 2025, and June 30, 2025, for the unused short-term bank financing line of the combined company, please refer to the description of (2) financing line below.

(1) Liquidity and interest rate risk table for non-derivative financial liabilities

The remaining contractual maturity analysis of non-derivative financial liabilities is prepared based on the undiscounted cash flows of financial liabilities (including principal and estimated interest) based on the earliest date on which the combined company may be required to repay. Therefore, the bank loans that the merged company can be required to repay immediately are serialized in the earliest period in the table below, regardless of the probability of the bank's immediate execution of the right; the maturity analysis of other non-derivative financial liabilities is prepared according to the agreed repayment date.

June 30, 2026

	Less than 1 year	1 to 5 years	Over 5 years	Total
Non-derivative financial liabilities				
Notes payable	$3			$3
Accounts payable	$361,302	$0	$0	$361,302
Other payables	280,960	11,608	0	292,568
Lease liability	21,927	68,350	0	90,277
Loan	322,015	23,559	73,363	418,937
	$986,207	$103,517	$73,363	$1,163,087

December 31, 2025

	Less than 1 year	1 to 5 years	Over 5 years	Total
Non-derivative financial liabilities				
Notes payable				$0
Accounts payable	$329,668	$0	$0	$329,668
Other payables	186,335	128	0	186,463
Lease liability	22,103	73,600	0	95,703
Loan	335,487	23,130	76,642	435,259
	$873,593	$96,858	$76,642	$1,047,093

June 30, 2025

	Less than 1 year	1 to 5 years	Over 5 years	Total
Non-derivative financial liabilities				
Accounts payable	$269,218	$0	$0	$269,218
Other payables	255,168	51	0	255,219
Lease liability	21,803	84,751	0	106,554
Loan	224,293	46,682	162,455	433,430
	$770,482	$131,484	$162,455	$1,064,421

(2) Financing amount

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured Bank Borrowing Facility (reviewed annually)			
- Amount used	$81,000	$101,000	$83,000
- Unused amount	450,000	430,000	387,000
	$531,000	$531,000	$470,000
Guaranteed bank loan line (extendable upon mutual agreement)			
- Amount used	$629,915	$623,929	$352,991
- Unused amount	464,085	470,071	729,509
	$1,094,000	$1,094,000	$1,082,500

30. Related party transactions

Transactions, account balances, gains and losses between the Company and its subsidiaries (related persons of the Company) are all eliminated upon consolidation, so they are not disclosed in this note. Except as disclosed in other notes, the transactions between the merged company and other related parties are as follows:

(1) The name of the related party and its relationship

Related person name	Relationship with Merged Company
CHEN, KUO-CHIN	Substantial related person
CHEN, YAN-HONG	Substantial related person

(2) Lease agreement

Related person name	Subject matter	Rent payment method	For the three Months ended June 30		For the six Months ended June 30	
			2026	2025	2026	2025
CHEN, KUO-CHIN	No. 11, Lane 195, Yongfeng Road, Tucheng District, New Taipei City	Pay NT$5 thousand per month	$0	$15	$0	$30
CHEN, YAN-HONG	2nd Floor, No. 185, Zhongxiao West Road, Fuchangli, Luzhu District, Taoyuan City	Pay NT$3 thousand per month	$9	$9	$18	$18

(3) Remuneration of main management

	For the three Months ended June 30		For the six Months ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	$5,237	$3,272	$10,453	$8,475
Post-employment benefits	132	132	264	264
	$5,369	$3,404	$10,717	$8,739

Directors and other key management personnel is determined by the remuneration committee in accordance with individual performance and market trends.

31. Assets pledged

The following assets have been provided as collateral for financing borrowings and purchases of raw materials :

	June 30, 2026	December 31, 2025	June 30, 2025
Pledged certificate of deposit (financial assets measured at cost after amortization - current)	$49,394	$45,451	$39,269
Pledged certificate of deposit (financial assets measured at cost after amortization - non-current)	25,284	24,314	22,259
Own land	1,048,132	1,048,132	1,048,132
Housing and construction - net	23,248	25,672	28,096
Machinery and equipment - net	8,371	8,699	8,530
Other equipment - net	1,755	3,007	4,078
	$1,156,184	$1,155,275	$1,150,364

30. Significant contingent liabilities and unrecognized contractual commitments

In addition to those mentioned in other notes, the major commitments and contingencies of the merged company on the balance sheet date are as follows:

(1) The merged company entrusted the bank to endorse and guarantee NT$700 thousand for the import and export business and the purchase from the manufacturer.

(2) The consolidated company issued a deposit guarantee note to the manufacturer for the purchase of raw materials, amounting to NT$22,760 thousand.

(3) The combined company's deposit and outbound securities issued to the bank for borrowing and export bills amounted to NT$920,770 thousand and US$4,000 thousand.

(4) The contract between the merged company and the manufacturer promises to purchase machinery and equipment. The total contract price is NT$119,761 thousand. As of June 30, 2026, NT$90,797 thousand has been paid (account advance payment for equipment), and NT$28,964 thousand remains to be paid.

33. Information on Foreign Currency Assets and Liabilities with Significant Impact

The following information is summarized and expressed in terms of foreign currencies other than the individual functional currencies of the consolidated companies, and the disclosed exchange rates refer to the exchange rates converted from these foreign currencies to the functional currencies. The foreign currency financial assets and liabilities with significant impact are as follows:

June 30, 2026

	Foreign currency	Exchange rate				Carrying amount
Foreign currency assets						
Monetary item						
USD	$8,140	31.850	(USD	:	TWD)	$259,274
USD	27	6.791	(USD	:	CNY)	858
USD	383	26,126	(USD	:	VND)	12,198
CNY	2,825	4.629	(CNY	:	TWD)	13,252
						$285,582
Foreign currency liabilities						
Monetary item						
USD	3,551	31.850	(USD	:	TWD)	$113,091

December 31, 2025

	Foreign currency	Exchange rate				Carrying amount
Foreign currency assets						
Monetary item						
USD	$6,563	31.430	(USD	:	TWD)	$206,282
USD	15	6.991	(USD	:	CNY)	494
USD	246	26,077	(USD	:	VND)	7,723
CNY	3,285	4.496	(CNY	:	TWD)	10,272
						$224,771
Foreign currency liabilities						
Monetary item						
USD	3,715	31.430	(USD	:	TWD)	$116,779

June 30, 2025

	Foreign currency	Exchange rate				Carrying Amount
Foreign currency assets						
Monetary item						
USD	$8,620	29.300	(USD	:	TWD)	$252,553
USD	45	7.162	(USD	:	CNY)	1,325
CNY	3,052	4.091	(CNY	:	TWD)	12,488
						$266,366
MYR	238	6.691	(MYR	:	TWD)	$2,640
Foreign currency liabilities						
Monetary item						
USD	3,175	29.300	(USD	:	TWD)	$93,021

The realized and unrealized foreign currency exchange gains (losses) of the merged company for the three months ended June 30, 2026 and 2025, are NT$453 thousand and NT$(32,943) thousand, respectively, for the six months ended June 30, 2026 and 2025, are NT$4,868 thousand and NT$(29,070) thousand. Due to the wide variety of foreign currency transactions and individual functional currencies of the Group, it is not possible to disclose exchange gains and losses in terms of foreign currencies with significant impact.

34. Matters disclosed in the notes

(1) Major transactions and (2) Relevant information on reinvested businesses:

Serial number	Project	Illustrate
1	Funds are loaned to others.	None
2	Endorsement for others.	None
3	Securities held at the end of the period. (excluding investment subsidiaries, affiliated enterprises and joint venture interests)	None

Serial number	Project	Illustrate
4	The amount of goods purchased and sold with related parties reaches NT$100 million or more than 20% of the paid-in capital.	None
5	Receivables from related parties amount to NT$100 million or more than 20% of the paid-in capital.	None
6	Others: the business relationship between the parent company and the subsidiaries, and the status and amount of important transactions.	Schedule 3
7	Invested company information	Schedule 1

(3) Mainland investment information:

Serial number	Project	Illustrate
1	The name of the mainland invested company, main business items, paid-in capital, investment method, capital remittance, shareholding ratio, investment profit and loss, investment book amount at the end of the period, repatriated investment profit and loss, and investment quota in the mainland.	Schedule 2
2	The following major transactions, prices, payment terms, and unrealized gains and losses with mainland investee companies directly or indirectly via third regions:	
	(1) The purchase amount and percentage and the ending balance and percentage of related payables.	None
	(2) The amount and percentage of sales and the closing balance and percentage of related receivables.	Schedule 4
	(3) The amount of the property transaction and the resulting profit or loss.	None
	(4) Ending balance of bill endorsement guarantee or provision of collateral and its purpose.	None
	(5) The maximum balance of financing, the balance at the end of the period, the interest rate range and the total amount of interest for the current period.	None
	(6) Other transactions that have a significant impact on the current profit or loss or financial status, such as the provision or receipt of labor services, etc.	None

35. Department information

Department revenue and operating results

The chief operating decision maker regards the sales units of electronic circuit etching chemicals and copper compounds in each region as individual operating departments, but when preparing financial reports, the merged company considers the following factors and considers these operating departments as a single operating department:

1. These operating divisions have similar long-term sales margins;

2. The nature and process of the product are similar.

AMIA CO., LTD. and Subsidiaries
INFORMATION ON INVESTEES
January 1, to June 30, 2026

Schedule 1

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

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Holding at the end of the period			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				End of current period	End of last year	Number of Shares	%	Carrying Amount			
AMIA CO., LTD.	YIO-YEN ENTERPRISE CO., LTD.	No. 19, Lane 195, Yongfeng Road, Tucheng District, New Taipei City.	Operating holding business	$491,508	$491,508	55,570,000	100	$613,066	$32,702	$32,702	Son male manage
	PERSEE CHEMICAL CO., LTD.	No. 19, Lane 195, Yongfeng Road, Tucheng District, New Taipei City.	Processing, manufacturing, trading and recycling of various industrial chemicals	109,643	109,643	7,860,000	100	72,991	(2,235)	(2,235)	Son male manage
	BARKO INDUSTRIES CO., LTD.	2nd Floor, No. 185, Zhongxiao West Road, Fuchangli, Luzhu District, Taoyuan City.	Waste recycling, etc.	12,737	12,737	1,500,000	100	8,574	37	37	Son male manage
	HOYA MAX INTERNATIONAL CO., LTD.	Le Sanalel Complex, Ground Floor, Vaea Street, Saleufi, PO Box 1868, Apia, Samoa.	Operating holding business	168	168	-	100	1,085	17	17	Son male manage (Note2)
	YOUYUAN VIETNAM CO., LTD	Level 46, Bitexco Financial Tower, 02 Hai Trieu Street, Sai Gon Ward, Ho Chi Minh City, Vietnam	Customer service and leasing business	95,550 (USD 3,000)	58,520 (USD 2,000)	-	100	90,841	(1,641)	(1,641)	Son male manage (Note4)
HOYA MAX INTERNATIONAL CO., LTD.	ALLWIN STAR INTERNATIONAL CO., LTD.	Le Sanalel Complex, Ground Floor, Vaea Street, Saleufi, PO Box 1868, Apia, Samoa.	Operating holding business	165	165	-	100	1,082	17	17	Son male manage (Note 3)

Note 1: Please refer to Schedule 2 for relevant information of the invested companies in mainland China.

AMIA CO., LTD. and Subsidiaries
INFORMATION ON INVESTMENT IN MAINLAND CHINA
January 1, to June 30, 2026

Schedule 2

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

1. The name of the mainland invested company, main business items, paid-in capital, investment method, capital remittance, shareholding ratio, investment profit and loss, investment book value and repatriation investment profit and loss:

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	The accumulative investment amount remitted from Taiwan at the beginning of the current period	Remittance or withdrawal of investment amount in the current period		At the end of the current period, the accumulated investment amount remitted from Taiwan	Net Income (Losses) of the Investee	The shareholding ratio of the company's direct or indirect investment %	Recognition of investment gains and losses in the current period (Note 2)	Book value of investment at the end of the period	Investment income repatriated to Taiwan as of the current period
					Outflow	Inflow						
AMIA (HUIYANG) CO., LTD.	Processing, manufacturing, trading and recycling of various industrial chemicals	$38,220 (USD 1,200)	(1)	$38,220 (USD 1,200)	$0	$0	$38,220 (USD 1,200)	$210 (CNY 46)	100%	$210 (CNY 46) (C)	$10,807 (CNY 2,304)	$0
GOLD PARTNER ENTERPRISES (KUNSHAN) CO.,LTD.	Processing, manufacturing, trading and recycling of various industrial chemicals	108,290 (USD 3,400)	(3)	108,290 (USD 3,400) (Where USD2,200 thousand is transferred from surplus to capital increase)	0	0	108,290 (USD 3,400) (Where USD2,200 thousand is transferred from surplus to capital increase)	39,108 (CNY 8,486)	100%	39,108 (CNY 8,486) (B)	578,312 (CNY 123,307)	417,410 (CNY 89,000)
SUZHOU ZHONGHUAN YOUYUAN CHEMICAL CO., LTD.	Recycle and utilize wire plate etching solution and industrial waste liquid containing non-ferrous metals to produce copper sulfate and copper salt series products; sell self-produced products and provide related technical services	43,953 (USD 1,380)	(3)	15,384 (USD 483)	0	0	15,384 (USD 483)	-	- (Note 4)	-	-	6,243 (USD 196)

2. Investment limit in mainland China:

At the end of the current period, the accumulative amount of investment remitted from Taiwan to the mainland	Investment Amount Authorized by the Investment Commission, MOEA	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA
NT$161,894 (USD 5,083 thousand) (Exchange rate: 31.850)	NT$161,894 (USD 5,083 thousand) (Exchange rate: 31.850)	NT$1,199,624 (USD 37,665 thousand) (Exchange rate: 31.850)

Note 1: Investment methods are divided into the following three types:

(1) Go directly to the mainland for investment.

(2) Reinvest in mainland China through a company in a third area (please specify the investment company in the third area).

A. ALLWIN STAR INTERNATIONAL CO., LTD.

(3) Other ways.

Note 2: In the current period recognized investment profit and loss column:

(1) If it is under preparation and there is no investment profit or loss, it should be indicated.

(2) The recognition basis of investment profit and loss is divided into the following three types, which should be specified.

A. Financial statements audited and certified by an international accounting firm that has a cooperative relationship with an accounting firm in the Republic of China.

B. Financial statements audited by certified accountants of the parent company in Taiwan.

C. Other. (The financial statements of the above-mentioned invested companies have not been checked by certified accountants of the parent company in Taiwan)

Note 3: The relevant amounts in this table are listed in New Taiwan Dollars, and those involving foreign currencies are converted into New Taiwan Dollars at the spot exchange rate on the financial reporting date. (The USD spot exchange rate on June 30, 2026 is 31.850 ; the CNY spot exchange rate is 4.690)

Note 4: On December 31, 2015, the original 35% equity was disposed of.

AMIA CO., LTD. and Subsidiaries

The business relationship between the parent company and the subsidiaries and among the subsidiaries, as well as the status and amount of important transactions

January 1, to June 30, 2026

Schedule 3

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

Number (Note 1)	Trader name	Transaction object	Relationship with trader (Note 2)	Transaction status			
				Subject	The amount	Transaction terms (Note 4)	Of consolidated total revenue or Ratio of Total Assets (Note 3)
0	AMIA CO., LTD.	PERSEE Company	1	Other income	$270	-	-
				Manufacturing costs	392	-	-
				Other receivables	94	-	-
				Other payables	906	-	-
		GOLD (KUNSHAN) Company	1	Sales	10,039	-	-
				Manufacturing costs	493	-	-
				Accounts receivable	4,056		
1	PERSEE Company	YIO-YEN Company	3	Rental income	30	-	-
				Other receivables	6	-	-
2	GOLD (KUNSHAN) Company	AMIA (HUIYANG) CO., LTD.	3	Sales	1,281	-	-
				Accounts receivable	737	-	-
		YOUYUAN VIETNAM Company	3	Sales	499		

Note 1: The business transaction information between the parent company and its subsidiaries should be indicated in the number column respectively. The method of filling in the number is as follows:
(1) Fill in 0 for the parent company.
(2) Subsidiaries are numbered sequentially starting from the Arabic numeral 1 according to the Company.

Note 2: There are the following three types of relationship with the trader, just indicate the type:
(1) Parent company to subsidiary company.
(2) Subsidiary to parent company.
(3) Subsidiary to subsidiary.

Note 3: The calculation of the ratio of the transaction amount to the consolidated total revenue or total assets, if it is an asset and liability account, is calculated by the balance at the end of the period as a share of the consolidated total assets; if it is a profit and loss account, the cumulative amount at the end of the period is calculated as a share of the consolidated total The method of receipt is calculated.

Note 4: The purchase and sale transaction prices between the parent company and the subsidiary company are equivalent to those of ordinary customers, and the payment condition is 55 to 90 days per month, which can be adjusted according to the use of funds of the affiliated company. The rest of the transactions shall be decided through negotiation between the two parties as there are no related transactions of the same type to follow.

AMIA CO., LTD. and Subsidiaries
SIGNIFICANT TRANSACTIONS WITH INVESTEE COMPANIES IN MAINLAND CHINA, EITHER DIRECTLY OR INDIRECTLY THROUGH A THIRD PARTY, AND THEIR PRICES, PAYMENT TERMS, AND UNREALIZED GAINS OR LOSSES third region
January 1, to June 30, 2026

Schedule 4

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

Investee Company	Transaction Type	Purchase/Sale		Price	Transaction Details		Notes/Accounts Receivable (Payable)		Unrealized (Gain) Loss	Note
		Amount	%		Payment Terms	Comparison with Normal Transactions	Ending Balance	%		
GOLD PARTNER ENTERPRISES (KUNSHAN) CO.,LTD.	Sales	$10,039	0%	Same as regular customers	Same as regular customers	Same as regular customers	$4,056	1%	($1,040)	