

Stock Code: 6223

MPI CORPORATION and Subsidiaries
Consolidated Financial Statements
Period Ended March 31, 2026 and 2025 and
Independent Accountants' Review Report

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MPI CORPORATION and Subsidiaries

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT**TO the Board of Directors and Stockholders of MPI Corporation****Introduction**

We have reviewed the accompanying consolidated financial statements of **MPI CORPORATION** and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of March 31, 2026 and 2025 and the consolidated statements of comprehensive income, and the changes in equity and cash flows for the three-month periods then ended March 31, 2026 and 2025, and the notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting," endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

Except for those described in the following paragraph of basis on qualified conclusion, we conducted our reviews in accordance with the Standards on Review Engagements 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 of financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis of qualified conclusion

As described in Note 4(3), the financial statements of certain non-significant subsidiaries and measured based on their unreviewed financial statements as of and for the three-month periods ended March 31, 2026 and 2025. Total assets of these subsidiaries and investments amounted to NT\$1,263,825 thousand and NT\$992,531 thousand, representing 6.10% and 5.08% of the related consolidated totals, and total liabilities amounted to NT\$1,274,447 thousand and NT\$647,535 thousand, representing 12.69% and 7.13% of the related consolidated totals, as of March 31, 2026 and 2025, respectively. Total comprehensive income of these subsidiaries including share of profit

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of associates were NT\$37,428 thousand and NT\$16,600 thousand, constituting 3.18% and 2.05% of the consolidated totals for the three-month periods then ended March 31, 2026 and 2025 respectively.

And these investment amounts as well as additional disclosures in Note 13 “Information about Investees” were based on these non-significant subsidiaries’ unreviewed financial statements for the same reporting periods as those of the Company.

Qualified conclusion

Based on our reviews, except for the effects of adjustments, if any, as might have been required had the financial statements of these non-significant subsidiaries mentioned described in the preceding paragraph been reviewed, nothing has to come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the three-month periods ended March 31, 2026 and 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard 34 “Interim Financial Reporting “ endorsed by the Financial Supervisory Commission of the Republic of China.



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Sun Rise CPAs & Company
NEXIA Sun Rise CPAs & Company
Taipei, Taiwan, Republic of China

May 13, 2026

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 accountants' 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 accountants' review report and consolidated financial statements shall prevail.

MPI CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS (ASSETS)

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

(All amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

(UNAUDITED)

ASSETS	Note	March 31,2026		December 31,2025		March 31,2025		
		Amounts	%	Amounts	%	Amounts	%	
CURRENT ASSETS								
Cash and cash equivalents	6(1)	\$ 4,473,333	18	\$ 5,437,389	23	\$ 5,965,341	31	
Notes receivable, net	6(4)	46,369	-	39,621	-	104,193	1	
Accounts receivable, net	6(4)	2,787,349	11	2,371,084	10	1,803,912	9	
Other receivables		18,462	-	69,230	-	14,669	-	
Income tax receivable		6,783	-	8,931	-	-	-	
Inventories, net	6(5)	5,686,133	22	5,011,418	21	3,738,402	19	
Prepayments		463,065	2	340,171	2	212,107	1	
Non-current assets (or disposal group) held for sale,net	6(6)	31,749	-	33,598	-	43,976	-	
Other current assets	8	11,206	-	6,165	-	12,952	-	
Total Current Assets		13,524,449	53	13,317,607	56	11,895,552	61	
NONCURRENT ASSETS								
Financial assets at fair value through profit or loss – non-current	6(2)(15)	32,601	-	33,980	-	17,500	-	
Financial assets at fair value through other comprehensive income – non-current	6(3)	549,158	2	668,519	3	391,316	2	
Property, plant and equipment	6(7).8	8,658,635	34	7,729,355	32	5,148,045	26	
Right-of-use assets	6(8)	575,997	2	583,238	2	211,741	1	
Investment properties, net	6(9)	60,222	-	62,695	-	58,854	-	
Intangible assets	6(10)	594,570	2	581,270	2	329,553	2	
Deferred income tax assets	6(21)	169,911	1	164,257	1	163,027	1	
Prepayments for equipment	6(7)	432,786	2	442,615	2	1,080,479	6	
Prepaid investment	6(2)(23)	710,899	3	-	-	-	-	
Other noncurrent assets	6(11).8	405,011	1	419,298	2	240,303	1	
Total Noncurrent Assets		12,189,790	47	10,685,227	44	7,640,818	39	
TOTAL ASSETS		\$ 25,714,239	100	\$ 24,002,834	100	\$ 19,536,370	100	

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

MPI CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (LIABILITIES AND EQUITY)

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

(All amounts are expressed in thousand of New Taiwan Thousand Dollars unless otherwise stated)

(UNAUDITED)

LIABILITIES AND EQUITY	Note	March 31,2026		December 31,2025		March 31,2025	
		Amounts	%	Amounts	%	Amounts	%
CURRENT LIABILITIES							
Short-term loans	6(12)	\$ 850,000	3	\$ 1,350,000	6	\$ -	-
Contract liabilities — current	6(19)	2,304,255	9	1,595,305	7	1,459,946	8
Accounts payable		1,575,701	6	1,341,546	5	837,187	4
Payables on equipment		266,373	1	466,310	2	586,371	3
Other payables	6(13)	1,706,109	7	2,232,012	9	1,224,496	6
Income tax payable		638,733	2	378,589	2	420,069	2
Provisions — current	6(14)	22,278	-	21,535	-	19,081	-
Liabilities directly related to non-current assets (or disposal group) held for sale	6(6)	3,299	-	4,197	-	4,448	-
Lease liabilities — current	6(8)	133,576	1	133,917	-	86,677	-
Current portion of long-term loans	6(16)	30,822	-	16,210	-	-	-
Other current liabilities		27,275	-	29,736	-	24,844	-
Total Current Liabilities		7,558,421	29	7,569,357	31	4,663,119	23
NONCURRENT LIABILITIES							
Financial liabilities at Fair Value through Profit or Loss-non-current	6(15)	-	-	-	-	32,900	-
Corporate bonds payable	6(15)	-	-	-	-	3,179,238	16
Long-term loans	6(16)	1,860,552	7	1,337,184	5	945,180	5
Provisions — non-current	6(14)	1,445	-	1,693	-	1,387	-
Deferred income tax liabilities	6(21)	149,680	1	120,665	1	108,021	1
Lease liabilities — non-current	6(8)	370,469	1	377,213	2	127,973	1
Net defined benefit liability	6(17)	7,001	-	7,850	-	20,164	-
Other noncurrent liabilities		11,037	-	10,269	-	1,592	-
Total Noncurrent Liabilities		2,400,184	9	1,854,874	8	4,416,455	23
TOTAL LIABILITIES		9,958,605	38	9,424,231	39	9,079,574	46
EQUITY	6(18)						
EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT							
Capital common stock		979,813	4	979,813	4	942,311	5
Capital Reserve		5,165,644	20	5,165,644	22	2,083,494	11
Retained earnings							
Appropriated as legal capital reserve		1,264,247	5	1,264,247	5	1,032,876	5
Appropriated as special capital reserve		-	-	-	-	9,089	-
Unappropriated earnings		8,174,634	32	6,947,461	29	6,225,470	32
Total Retained Earnings		9,438,881	37	8,211,708	34	7,267,435	37
Other							
Foreign currency translation adjustments		17,585	-	(15,204)	-	681	(1)
Unrealized gain (losses) on financial assets at fair value through other comprehensive income	6(2)	161,133	1	243,540	1	165,577	2
Equity directly related to non-current assets (or disposal group) held for sale	6(6)	(7,422)	-	(6,898)	-	(6,279)	-
Total others		171,296	1	221,438	1	159,979	1
Equity attributable to shareholders of the parent		15,755,634	62	14,578,603	61	10,453,219	54
NONCONTROLLING INTERESTS							
		-	-	-	-	3,577	-
TOTAL EQUITY		15,755,634	62	14,578,603	61	10,456,796	54
TOTAL LIABILITIES AND EQUITY		\$ 25,714,239	100	\$ 24,002,834	100	\$ 19,536,370	100

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

MPI CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
From January 1 to March 31, 2026 and 2025
(All amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)
(UNAUDITED)

Items	Note	January 1 ~ March 31, 2026		January 1 ~ March 31, 2025	
		Amounts	%	Amounts	%
OPERATING REVENUE, NET	6(19)				
Sales revenue		\$ 3,929,518	100	\$ 2,839,475	100
Less: sales returns		(462)	-	(25,242)	(1)
sales discounts and allowances		(1,666)	-	(1,015)	-
Lease revenue		-	-	11,242	1
Commission revenue		5,677	-	3,729	-
Processing Fees revenue		-	-	509	-
Operating Revenue, net		3,933,067	100	2,828,698	100
OPERATING COSTS	6(5)	(1,594,988)	(41)	(1,205,368)	(43)
GROSS PROFIT, NET		2,338,079	59	1,623,330	57
OPERATING EXPENSES					
Selling expenses		(409,582)	(10)	(304,632)	(11)
General & administrative expenses		(306,471)	(8)	(203,221)	(7)
Research and development expenses	6(10)	(322,982)	(8)	(268,562)	(9)
Expected Credit (loss) gains	6(4)	(26,034)	(1)	(6,571)	-
Operating expense, net		(1,065,069)	(27)	(782,986)	(27)
OPERATING INCOME		1,273,010	32	840,344	30
NON-OPERATING INCOME AND EXPENSES					
Other gains and losses	6(20)	134,814	4	34,199	1
Finance costs	6(20)	(8,788)	-	(25,265)	(1)
Interest income	6(20)	9,246	-	18,917	1
Rent income	6(8)	5,193	-	5,053	-
Dividend income		1,675	-	-	-
Other non-operating revenue-other items		110,044	3	14,476	-
Total Non-operating Income and Expenses		252,184	7	47,380	1
INCOME BEFORE INCOME TAX		1,525,194	39	887,724	31
INCOME TAX BENEFIT(EXPENSE)	6(21)	(298,433)	(8)	(161,896)	(5)
NET PROFIT FOR CONTINUING OPERATIONS		1,226,761	31	725,828	26
GAIN (LOSSES) ON DISCONTINUED OPERATIONS	6(6)	717	-	(2,786)	-
NET INCOME		1,227,478	31	723,042	26
OTHER COMPREHENSIVE INCOME (LOSS)					
Items that are not to be reclassified to profit or loss					
Unrealized gain (losses) on equity instrument at fair value through other comprehensive income	6(3)	(75,881)	(2)	66,487	2
Income tax relating to items that will not be reclassified subsequently to profit or loss	6(21)	(6,834)	-	-	-
Items that may be reclassified subsequently to profit or loss					
Exchange differences arising on translation of foreign operations		32,265	1	21,368	1
Unrealized gains or losses on debt instrument at fair value through other comprehensive income	6(3)	3	-	-	-
Other comprehensive income for the period, net of income tax		(50,447)	(1)	87,855	3
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		\$ 1,177,031	30	\$ 810,897	29
NET INCOME(LOSS) ATTRIBUTABLE TO :					
Shareholders of the parent		\$ 1,227,478	31	\$ 723,732	26
Noncontrolling interests		-	-	(690)	-
		\$ 1,227,478	31	\$ 723,042	26
TOTAL COMPREHENSIVE INCOME(LOSS)					
Shareholders of the parent		\$ 1,177,031	30	\$ 811,540	29
Noncontrolling interests		-	-	(643)	-
		\$ 1,177,031	30	\$ 810,897	29
EARNINGS PER COMMON SHARE(NTD)	6(22)				
Basic earnings per share		\$ 12.53		\$ 7.68	
Diluted earnings per share		\$ 12.52		\$ 7.38	

(The accompanying notes are an integral part of the parent company only financial statements)

MPI CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

From January 1 to March 31, 2026 and 2025

(All amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

(UNAUDITED)

Item	Capital		Retained Earnings			Others				Total	Non-controlling Interests	Total Equity
	Common Stock	Capital Surplus	Legal Capital Reserve	Special Capital Reserve	Unappropriated Earnings	Foreign Currency Translation Reserve	Unrealized gain (losses) on financial assets at fair value through other comprehensive income	Equity directly related to non-current assets (or disposal group) held for sale				
BALANCE,JANUARY,1,2025	\$ 942,311	\$ 1,744,545	\$ 1,032,876	\$ 9,089	\$ 5,501,738	\$ (20,407)	\$ 99,090	\$ (6,512)	\$ 9,302,730	\$ 4,220	\$ 9,306,950	
Capital reserve from stock warrants		338,949							338,949		338,949	
Net Income for the three-month period ended March 31,2025					723,732				723,732	(690)	723,042	
Other comprehensive income for the three-month period ended March 31,2025					-	21,088	66,487	233	87,808	47	87,855	
Total comprehensive income	-	-	-	-	723,732	21,088	66,487	233	811,540	(643)	810,897	
BALANCE,MARCH,31,2025	\$ 942,311	\$ 2,083,494	\$ 1,032,876	\$ 9,089	\$ 6,225,470	\$ 681	\$ 165,577	\$ (6,279)	\$ 10,453,219	\$ 3,577	\$ 10,456,796	
BALANCE,JANUARY,1,2026	\$ 979,813	\$ 5,165,644	\$ 1,264,247	\$ -	\$ 6,947,461	\$ (15,204)	\$ 243,540	\$ (6,898)	\$ 14,578,603	\$ -	\$ 14,578,603	
Net Income for the three-month period ended March 31,2026					1,227,478				1,227,478	-	1,227,478	
Other comprehensive income for the three-month period ended March 31,2026					-	32,789	(82,712)	(524)	(50,447)	-	(50,447)	
Total comprehensive income	-	-	-	-	1,227,478	32,789	(82,712)	(524)	1,177,031	-	1,177,031	
Disposal of equity investments measured at fair value through other comprehensive income					(305)		305		-		-	
BALANCE,MARCH,31,2026	\$ 979,813	\$ 5,165,644	\$ 1,264,247	\$ -	\$ 8,174,634	\$ 17,585	\$ 161,133	\$ (7,422)	\$ 15,755,634	\$ -	\$ 15,755,634	

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

MPI CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS

From January 1 to March 31, 2026 and 2025

(All amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

(UNAUDITED)

Items	Jan 1 ~ Mar 31,2026	Jan 1 ~ Mar 31,2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Income (losses) before income tax of continuing operations	\$ 1,525,194	\$ 887,724
Income (losses) before tax of discontinued operations	717	(2,786)
Income before income tax	1,525,911	884,938
Adjustments to reconcile net income to net		
Depreciation	211,337	133,590
Amortization	42,108	25,655
Expected credit loss (gain)	26,031	6,560
(Gain) loss on financial assets (liabilities) at fair value through profit or loss	319	24,500
Interest expense	8,800	25,282
Interest revenue	(9,246)	(18,919)
Dividend income	(1,675)	-
(Gain) loss on disposal of property, plant and equipment	(7,999)	7,086
Depreciation of rental assets	-	3,697
(Gain) loss on lease modification	(6)	(25)
Net changes in operating assets and liabilities		
Net changes in operating assets		
Decrease (Increase) in notes receivable	(6,747)	45,759
Decrease (Increase) in accounts receivable	(443,720)	90,572
Decrease (Increase) in other receivables	49,811	31,992
Decrease (Increase) in inventories	(675,064)	(262,034)
Decrease (Increase) in prepayments	(123,601)	(26,165)
Decrease (Increase) in other current assets	(5,041)	(5,743)
Net changes in operating liabilities		
(Decrease) Increase in contract liabilities	708,950	152,554
(Decrease) Increase in notes payable	-	(463)
(Decrease) Increase in accounts payable	233,979	71,860
(Decrease) Increase in other accounts payable	(525,141)	(468,699)
(Decrease) Increase in provision of liabilities	495	(803)
(Decrease) Increase in other current liabilities	(2,632)	1,039
(Decrease) Increase in net defined benefit liability	(850)	1,270
Cash generated from operations	1,006,019	723,503
Interest received	10,834	13,978
Interest paid	(5,634)	(10,541)
Income taxes paid	(19,612)	(5,546)
Net cash Provided By (Used In) Operating Activities	991,607	721,394

(Continue)

MPI CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS

From January 1 to March 31, 2026 and 2025

(All amounts are expressed in thousand of New Taiwan Dollars unless otherwise stated)

(UNAUDITED)

Items	Jan 1 ~ Mar 31,2026	Jan 1 ~ Mar 31,2025
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisitions of financial assets at fair value through other comprehensive income	(266)	(6,547)
Disposal of Financial Assets at Fair Value Through Other Comprehensive Income	43,151	-
Increase in prepaid investment	(710,899)	-
Acquisition of property, plant and equipment	(1,286,857)	(766,917)
Proceeds from disposal of property, plant and equipment	9,040	4,708
Acquisition of intangible assets	(27,402)	(22,583)
Increase in other financial assets	-	(999)
Decrease in other financial assets	841	-
Increase in other non-current assets	(9,404)	(37,178)
Decrease in Prepaid investment	9,829	94,521
Cash dividends received	1,675	-
Other investing activities	1,060	-
Net cash Provided By (Used In) Investing Activities	(1,969,232)	(734,995)
CASH FLOWS FROM FINANCING ACTIVITIES		
Decrease in short-term loans	(500,000)	(660,000)
Issuance of corporate bonds	-	3,511,806
Borrowing of long-term loans	537,980	-
Repayments of long-term loans	-	(557,583)
Cash payments for the principal portion of the lease liability	(42,363)	(28,165)
Increase in other non-current liabilities	768	1
Increase (decrease) in non-controlling interests	-	47
Net cash Provided By (Used In) Financing Activities	(3,615)	2,266,106
Effects of exchange rate change on cash and cash equivalents	15,058	15,798
Net increase (decrease) in cash and cash equivalents	(966,182)	2,268,303
Cash and cash equivalents at beginning of the period	5,444,974	3,709,627
Cash and cash equivalents at end of the period	\$ 4,478,792	\$ 5,977,930
Reconciliation of cash and cash equivalents at end of the period		
Cash and cash equivalents stated in the consolidated balance sheets	\$ 4,473,333	\$ 5,965,341
Cash and cash equivalents classified to non-current assets (or disposal group) held for sale	5,459	12,589
Cash and cash equivalents at end of year	\$ 4,478,792	\$ 5,977,930

(The accompanying notes are an integral part of the parent company only financial statements)

MPI CORPORATION and its Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

THREE MONTHS ENDED March 31, 2026 AND 2025

(Expressed in NT\$1,000, Unless Otherwise Noted)

(UNAUDITED)

1. Company profile

- (1) MPI Corporation (hereinafter referred to as the "Company") was founded according to the Company Law and other related laws on July 25, 1995. Upon capital increase for several times, the Company's paid-in capital has been NT\$979,813 thousand and outstanding stock has been 97,981,309 shares until March 31, 2026. Upon resolution of the shareholders' meeting on June 12, 2018, the Company raised the authorized capital as NT\$1,200,000,000, divided into 120,000,000 shares at par value of NT\$10 per share. The board of directors is authorized to issue the stock in lots. NT\$50,000 thousand is withheld from the gross capital referred to in the preceding paragraph, divided into 5,000,000 shares at par value of NT\$10 per share, available for the subscription by exercise of stock warrants and issued upon resolution of a directors' meeting.
- (2) The Company and its subsidiaries (hereinafter referred to as the "Group" collectively) primarily engage in manufacturing, processing, maintenance, import/export and trading of semi-conductor production process and testing equipments.
- (3) The Company was approved to initiate the IPO in July 2001, and started to trade on Taiwan Stock Exchange as of January 6, 2003.

2. Date and procedure for ratification of financial report

The consolidated financial statements have been approved and released by the Board of Directors on May 13, 2026.

3. Application of new standards, amendments and interpretations

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

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

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Specific provisions of Amendments to IFRS 9 and IFRS7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026

Amendments to IFRS9 and IFRS7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS17, 'Initial application of IFRS 17 and IFRS9-comparative information'	January 1, 2023
Annual improvements to IFRS Accounting Standards-Volume 11	January 1, 2026

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

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

None.

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

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

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

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

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

IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management defined performance measures, and enhanced principles on

aggregation and disaggregation which apply to the primary financial statements and notes.

4. Summary of Significant Accounting Policies

The important accounting policies applied by the financial statements are summarized as follows: Unless otherwise provided, the following accounting policies have been applied during the presentation period of the consolidated financial statements.

(1) Statement of compliance

The consolidated financial statements of the Group have been prepared in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Accounting Standards 34, ‘Interim financial reporting’ endorsed by the FSC.

(2) Basis for preparation

A. Basis for measurement

Except the following important items in the balance sheet, the consolidated financial statement was prepared based on the historical cost:

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Financial assets at fair value through other comprehensive income.
- (c) Defined benefit liability recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. Functional currency and presentation of currency

The functional currency of each of the Group's entities shall be subject to the currency applicable in the main economic environment in which its business place is situated. The consolidated financial statements should be presented based on the Company's functional currency, NTD. Unless otherwise noted, all of the financial information presented in NTD should be held presented in NTD 1,000 as the currency unit.

(3) Basis for consolidation

A. Principles for preparation of consolidated financial statements

- (a) The Group included all of the subsidiaries into the consolidated financial statements. Subsidiaries mean the entities controlled by the Group (including structured entities). When the Group is exposed to the changes of remuneration participated by the entities or is entitled to changes of remuneration, and is able to influence the remuneration by virtue of its power over the entities, the Group is held controlling the entities. The subsidiaries are included into the consolidated financial statements on the date when the Group acquires the controlling power, and the consolidation shall be suspended as of the date when the Group forfeits the controlling power.

- (b) Unrealized gains on transactions between the Group companies are eliminated to the extent of the Group's interest in the associates. Accounting policies of the subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
 - (c) Elements of the income and other comprehensive income shall be vested in parent company shareholders and non-controlling equity. The total comprehensive income shall be vested in parent company shareholders and non-controlling equity, even if the non-controlling equity suffers loss.
 - (d) Where the changes in shareholdings of subsidiaries don't result in forfeiture of controlling power (transactions with non-controlling equity), they shall be processed as equity transactions, which are identified as the transactions with parent company shareholders. The price difference between the adjustment value of non-controlling equity and fair value of paid or collected consideration shall be stated into equity directly.
 - (e) When the Group forfeits control over its subsidiaries, its residual investment in the subsidiaries shall be re-measured based on fair value, and identified as the fair value of financial asset recognized initially or cost of the investment in affiliates or joint ventures recognized initially. The price difference between the fair value and book value is stated into current income. Where the accounting treatment for the values related to the subsidiaries as stated into other comprehensive income previously is identical with the basis for the Group's direct disposition of related assets or liabilities, namely, if the gain or loss stated into other comprehensive income previously would be reclassified into income when the related assets or liabilities are disposed of, the gain or loss shall be reclassified into income from equity, when the Group forfeits control over the subsidiaries.
- B. Subsidiaries included into the consolidated financial statements and status of change thereof:

Name of investor	Name of subsidiary	Main business activities	Ownership (%)			Description
			March 31, 2026	December, 31, 2025	March 31, 2025	
MPI	Chain-Logic International Corp.	Professional equipment agent and provides technologic service for the manufacturing of high-tech industry such as LED, LCD, Semiconductor, and etc.	100%	100%	100%	Established in March 1, 1994
MPI	MPI TRADING CORP.(Samoa)	Selling Probe Card and Test Equipment	100%	100%	100%	Established in December 22, 2000.
MPI	MMI HOLDING CO., LTD.(Samoa)	Investment activities	100%	100%	100%	Established in August 7, 2002.(Note 2)
MPI	MEGTAS CO., LTD	Test, maintenance, manufacturing and import/export trading of parts of semiconductors	100%	100%	80%	Established in September 1, 2010.(Note 1)
MPI	ALLSTRON CORP.	Manufacturing of high frequency wafer foundry measuring probing	100%	100%	100%	Established in March 31, 2006. The Company started on January 1, 2014 as the acquisition date, acquiring 100% of the shares.
MPI	MPA TRADING CORP.	Investment activities	100%	100%	100%	Established in April 12, 2017.
MPI	ATV Systems GmbH	design, development, and manufacture of advanced electronic testing solutions, electronic component packaging and wafer-level functional test equipment, software and hardware development for industrial automation, distribution of electronic and semiconductor manufacturing equipment, as well as consulting and training services	100%	100%	-	Established on April 7, 2000. The Company started on November 1, 2025 as the acquisition date, acquiring 100% of the shares. (Note4)
MMI HOLDING CO., LTD.	MPH Corporation (Hefei) Ltd (Note3)	Selling and manufacturing of high-tech industry such as LED.	100%	100%	100%	Established in January 10, 2014.(Note 2)
MMI HOLDING CO., LTD.	MPI (Suzhou) CORPORATION	Selling and manufacturing of high-tech industry such as LED.	100%	100%	100%	Established in July 11, 2017.
MPA TRADING CORP.	MPI AMERICA INC.	Selling Probe Card and Test Equipment	100%	100%	100%	Established in March 29, 2017.
MPI AMERICA INC.	Celadon Systems, Inc.	Selling and manufacturing of Probe Card , Test Equipment and High-performance cables	100%	100%	100%	Established on May 17, 1996. The Company started on September 9, 2021 as the acquisition date, acquiring 100% of the shares.

(Note1)The Group passed resolutions at the Board of Directors meetings held on March 12, 2025 to continue searching new buyers. For overall operational planning, the Group submitted a proposal to the Board of Directors on October 8, 2025, to liquidate and process the dissolution registration of its subsidiary MEGTAS CO., Ltd. Liquidation procedures remained incomplete as of the date of the audit report.

In line with the Group's operational planning, the Company acquired 20% equity of MEGTAS CO., LTD. at KRW 8,300 per share, with a total investment cost of NT\$18,256 thousand. The acquisition date was set as June 30, 2025. A total of 100,000 shares were acquired, increasing the Company's shareholding ratio from 80% to 100%. This transaction reduced the difference between the actual acquisition cost of the subsidiary's equity and its book value by NT\$4,267 thousand.

(Note2) Lumitek (Changzhou) Co.,LTD passed a board resolution on November 7, 2024 to conduct a cash capital reduction, which was completed in January 2025, resulting in the repatriation of investment funds amounting to USD 2,600,000. This investment project had been approved by the Investment Commission of the Ministry of Economic Affairs. Among the investors, MMI HOLDING CO.,LTD passed a board resolution on February 14, 2025, approving a cash capital reduction of USD 2,600,000 (equivalent to NT\$ 85,158 thousand).

(Note3) Due to operational needs, Lumitek (Changzhou) Co.,LTD changed its company name and business address upon approval by the Board of Directors meeting on May 9, 2025. This investment project had been approved by the Investment Commission of the Ministry of Economic Affairs.

(Note4) For the Group's operational development strategy, the Group acquired 100% equity ownership of ATV Systems GmbH in November 2025 for EUR 14,000,000 (equivalent to NT\$488,910 thousand) and obtained control over ATV Systems GmbH.

The financial statements of the entity as of and for the three-month periods ended March 31, 2026 were not reviewed by the independent auditors as the entity did not meet the definition of significant subsidiary except MMI HOLDING CO., LTD., MPH Corporation (Hefei) Ltd. (Former name : Lumitek (Changzhou) Co., Ltd.), MPI (Suzhou) CORPORATION, MPA TRADING CORP , MPI AMERICA INC , Celadon Systems, Inc. and ATV Systems GmbH.

The financial statements of the entity as of and for the three-month periods ended March 31 2025 were not reviewed by the independent auditors as the entity did not meet the definition of significant subsidiary except MMI HOLDING CO., LTD., MPH Corporation (Hefei) Ltd. (Former name : Lumitek (Changzhou) Co., Ltd.), MPI (Suzhou) CORPORATION, MPA TRADING CORP , MPI AMERICA INC , and Celadon Systems, Inc.

- C. Subsidiaries not included into the consolidated financial statements: N/A.
- D. Different adjustment and treatment by subsidiaries in the accounting period: N/A.
- E. Nature and scope of the important restrictions on enterprise's acquisition or use of the group's assets and solvency: N/A.
- F. Subsidiaries over which the Group holds important non-controlling equity: N/A.

(4) Foreign currency

A. Foreign currency transactions

The foreign currency exchange shall be stated at the functional currency translated at the exchange rate prevailing on the date of transaction. The monetary items denominated in the foreign currency on the reporting date shall be stated at the functional currency translated at the exchange rate on the same day. The exchange gain or loss refers to the difference between the amounts upon adjustment of the valid interest, payment on the same period based on the amortized cost denominated in the functional currency, the amount translated from the amortized cost denominated in foreign currency at the exchange rate on the reporting date. The non-monetary items at fair value denominated in foreign currency shall be stated at the functional currency re-translated at the exchange rate prevailing on the same date of fair value measurement, while the non-monetary items at historical cost denominated in foreign currency shall be stated at the functional currency translated at the exchange rate on the date of transaction. Other than the foreign currency exchange difference generated from the translation of the application of IFRS 9 foreign currency items which in the process of applying the financial instrument accounting policies, financial liabilities designated as net investment hedge for foreign operations or qualified cash flow hedging, which shall be stated as other comprehensive income, any difference shall be stated as income.

B. Foreign operations

Assets and liabilities of foreign operations, including the goodwill and fair value adjustment generated at the time of acquisition, shall be translated into functional currency at the exchange rate prevailing on the reporting date. Unless in the case of inflation, the income and expense & loss items shall be translated into functional currency at the average exchange rate in the current period, and the exchange different generated therefore shall be stated as other comprehensive income.

When disposition of foreign operations results in loss of control, common control or any material effect, the accumulated exchange difference related to the foreign operations shall be reclassified into income in whole. If the disposition involves any subsidiary of the foreign operations, the relevant accumulated exchange difference shall be reclassified into the non-controlling interests on a pro rata basis. If the disposition involves any affiliate or joint venture of the foreign operations, the relevant accumulated exchange difference shall be reclassified into income on a pro rata basis.

If no repayment program is defined with respect to receivable or payable items of foreign operations denominated in currency and it is impossible to repay the same in the foreseeable future, the foreign currency exchange gain or loss generated therefore shall be held a part of the net investment in the foreign operations and

stated as other comprehensive income.

Goodwill and fair value adjustments arising on the acquisition of a foreign entity are treated as assets and liabilities of the foreign entity and translated at the closing exchange rates at the balance sheet date.

(5) Current and non-current assets and liabilities

A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:

- (a) Assets arising from operating activities that are expected to be realised, or are intended to be sold or consumed within the normal operating cycle;
- (b) Assets held mainly for trading purposes;
- (c) Assets that are expected to be realised within twelve months from the balance sheet date;
- (d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to settle liabilities more than twelve months after the balance sheet date.

B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:

- (a) Liabilities that are expected to be settled within the normal operating cycle;
- (b) Liabilities arising mainly from trading activities;
- (c) Liabilities that are to be settled within twelve months from the balance sheet date;
- (d) It does not have the right at the end of the reporting period to defer settlement of the liability at least twelve months after the reporting period.

(6) Cash and cash equivalent

Cash or cash equivalent include cash on hand, demand deposits, and short-term, highly liquid time deposits or investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

The bank time deposits to initially expire within one year are intended to satisfy the short-term cash commitment instead of investment or others, which may be readily convertible to known amounts of cash and subject to an insignificant risk of changes in value and, therefore, are stated as cash or cash equivalent.

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

- A. Financial assets at fair value through profit or loss are financial assets that are not measured at amortized cost or fair value through other comprehensive income.
- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognized and derecognized using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value and recognizes the transaction costs in profit or loss. The Group subsequently measures

the financial assets at fair value, and recognizes the gain or loss in profit or loss.

- D. The Group recognizes the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

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

- A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognise changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:
 - (a) The objective of the Group's business model is achieved both by collecting contractual cash flows and selling financial assets; and
 - (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognized and derecognized using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. The Group subsequently measures the financial assets at fair value:
 - (a) The changes in fair value of equity investments that were recognized in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognized as revenue when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.
 - (b) Except for the recognition of impairment loss, interest income and gain or loss on foreign exchange which are recognized in profit or loss, the changes in fair value of debt instruments are taken through other comprehensive income. When the financial asset is derecognized, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from equity to profit or loss.

(9) Financial assets at amortized cost

- A. Financial assets at amortized cost are those that meet all of the following criteria:
 - (a) The objective of the Group's business model is achieved by collecting contractual cash flows.
 - (b) The assets' contractual cash flows represent solely payments of principal and interest.

- B. On a regular way purchase or sale basis, financial assets at amortized cost are recognized and derecognized using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognized in profit or loss when the asset is derecognized or impaired.
- D. The Group's time deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial.

(10) Accounts and notes receivable

- A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or rendered services.
- B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(11) Impairment of financial assets

Including financial assets at amortized cost and accounts receivable or contract assets that have a significant financing component, at each reporting date, the Group recognizes the impairment provision for 12 months expected credit losses if there has not been a significant increase in credit risk since initial recognition or recognizes the impairment provision for the lifetime expected credit losses (ECLs) if such credit risk has increased since initial recognition after taking into consideration all reasonable and verifiable information that includes forecasts. On the other hand, for accounts receivable or contract assets that do not contain a significant financing component, the Group recognizes the impairment provision for lifetime ECLs.

(12) Derecognition of financial assets

The Group derecognises a financial asset when the contractual rights to receive the cash flows from the financial asset expire.

(13) Financial liabilities at fair value through profit or loss

- A. Financial liabilities are classified in this category of held for trading-if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorised as financial liabilities held for trading unless they are designated as hedges, or financial liabilities at fair value through profit or loss. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss at initial recognition:
 - (a) Hybrid (combined) contracts; or
 - (b) They eliminate or significantly reduce a measurement or recognition inconsistency; or

- (c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.
- B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognised in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognised in profit or loss.

(14) Notes and accounts payable

- A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.
- B. The short-term notes and accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(15) Convertible bonds payable

Convertible bonds or issued by the Group contain conversion options (that is, the bondholders have the right to convert the bonds into the Group's common shares by exchanging a fixed amount of cash for a fixed number of common shares), call options and put options. The Group classifies the bonds payable upon issuance as a financial asset, a financial liability or an equity instrument in accordance with the contract terms. They are accounted for as follows:

- A. The embedded call options and put options are recognized initially at net fair value as 'financial assets or financial liabilities at fair value through profit or loss'. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognized as 'gain or loss on valuation of financial assets or financial liabilities at fair value through profit or loss'.
- B. The host contracts of bonds or are initially recognized at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortized in profit or loss as an adjustment to 'finance costs' over the period of circulation using the effective interest method.
- C. The embedded conversion options which meet the definition of an equity instrument are initially recognized in 'capital surplus—share options' at the residual amount of total issue price less the amount of financial assets or financial liabilities at fair value through profit or loss and bonds payable as stated above. Conversion options are not subsequently remeasured.
- D. Any transaction costs directly attributable to the issuance are allocated to each liability or equity component in proportion to the initial carrying amount of each abovementioned item.
- E. When bondholders exercise conversion options, the liability component of the bonds (including bonds payable and 'financial assets or financial liabilities at fair value

through profit or loss') shall be remeasured on the conversion date. The issuance cost of converted common shares is the total carrying amount of the abovementioned liability component and 'capital surplus—share options'.

(16) Derecognition of financial liabilities

- A. A financial liability is derecognized when the obligation specified in the contract is either discharged or cancelled or expires.
- B. Where there has been a renegotiation or modification of the terms of an existing financial liability and resulted in an insignificant discrepancy which is less than ten percent of the estimated cash flows, the carrying amount of the liability is recalculated based on the modified cash flows discounted at the original effective interest rate. The gain or loss arising from the carrying amount after modification less the initial recognition of the financial liability is recognized in profit or loss.
- C. Where there has been a substantial renegotiation or modification of the terms of an existing financial liability and resulted in a significant discrepancy which is at least ten percent of the estimated cash flows, the carrying amount of the liability is recalculated based on the modified cash flows discounted at the original effective interest rate. The gain or loss arising from the carrying amount after modification less the initial recognition of the financial liability is recognized in profit or loss.

(17) Inventory

The inventories shall be stated at the lower of cost and net realizable present value. The cost should include the costs of acquisition, production or processing or others incurred when the inventory is sellable or producible and at the location where the inventory is sellable or producible, and calculated under weighted average method. The costs of inventories for finished goods and work in process include the manufacturing expenses amortized based on the normal productivity on a pro rata basis.

Net realizable value is the estimated selling price of inventories less all estimated costs of completion and necessary selling costs under the normal operation.

(18) Non-current assets (or disposal groups) held for sale

Non-current assets (or disposal groups) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction rather than through continuing use, and a sale is considered highly probable. They are stated at the lower of carrying amount and fair value less costs to sell and stop arranging the depreciation.

(19) Investments accounted for using equity method / associates

An affiliate means an entity in which the Group has major influence over the financial and operating policies but has no control over the same. The Group will be assumed having major influence when it holds 20%~50% of the voting right in the investee.

Under the equity method, the investment is stated at cost at time of acquisition initially. The investment includes trading cost. The book value of investment in affiliates includes the goodwill identified at the time of initial investment less any accumulated impairment loss.

The consolidated financial statements shall include the income from the invested affiliates recognized subject to the shareholdings and other comprehensive income upon adjustment made in line with the Group's accounting policy, from the date when the Group has major influence until the date when the Group loses the major influence. The unrealized gains from transactions between the Group and affiliates have been derecognized from the Group's equity in the investees. The unrealized loss shall be derecognized in the same manner applicable to unrealized gains; provided that the unrealized loss is limited to that arises under no impairment evidence is available.

When the Group's share of loss from any affiliate to be recognized on a pro rata basis is equivalent to or more than its equity in the affiliate, it shall stop recognizing the loss, but shall recognize the additional loss and relevant liabilities only when legal obligation or constructive obligation is incurred or the Group makes payment on behalf of the investee.

Where the Group forfeits its material influence over an affiliate when the Group disposes of the affiliate, the capital surplus related to the affiliate will be stated as income, provided that where it still has material influence over the affiliate, the capital surplus shall be stated as income based on the proportion of disposition.

(20) Property, plant and equipment

A. Recognition and measurement

Property, plant and equipment shall be recognized and measured using a cost model, and measured at the cost less accumulated depreciation and accumulated impairment. The costs include the expenses directly attributable to the acquisition of assets. The costs of self-built assets include the costs of raw materials and direct labor, any other costs directly attributable to usable status of investment assets, costs of dismantling and removal of the items and recovery of premises, and loan cost that meets the requisite asset capitalization. Meanwhile, the costs also include the purchase of property, plant and equipment denominated in foreign currency.

When property, plant and equipment consist of various components, and the total cost for the item is significant and it is advisable to apply different depreciation ratio or methods, the property, plant and equipment should be treated separately (for major components).

The gain or loss on disposal of property, plant and equipment shall be decided based on the price difference between the book value of property, plant and equipment and proceeds on disposal of the same and recognized as the "other gains

and losses” in the income statement on a net basis.

B. After cost

If the future economic effect expected to be generated from the after expenses of property, plant and equipment is very likely to flow into the Group and the amount thereof may be measured, the expenses shall be stated as a part of the book value and the relocated book value should be derecognized. The routine maintenance and repairs of property, plant and equipment shall be stated as income when incurred.

C. Depreciation

The depreciation shall be calculated at the cost of assets less residual value using the straight-line method over the estimated useful years, and evaluated based on the various major components of the assets. If the useful years for any component are different from those of other components, the component shall be depreciated separately. The depreciation shall be stated as income.

No depreciation of land is required.

The estimated useful years in the current period and comparative period are stated as follows:

Item	Useful years
House and building	
Plant and dormitory	20-50
Clean room	18-20
Electrical and mechanical facilities	5-20
Others	1-20
Machine and equipment	1-10
Transportation equipment	4-5
Furniture and fixtures	2-10
Research equipment	1-6
Other equipments	2-7

- D. Depreciation, useful years and residual value shall be reviewed at the end of each fiscal year. If the expected value is different from the previous estimate, adjustment should be made if necessary, and the changes shall be treated as changes in accounting estimates.

(21) Leasing arrangements (lessor) — lease receivables/ operating leases

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the lessee assumes substantially all the risks and rewards incidental to ownership of the leased asset.

- (a) At commencement of the lease term, the lessor should record a finance lease in the balance sheet as ‘lease receivables’ at an amount equal to the net investment in the lease (including initial direct costs). The difference between gross lease

receivable and the present value of the receivable is recognized as ‘unearned finance income of finance lease’.

- (b) The lessor should allocate finance income over the lease term based on a systematic and rational basis reflecting a constant periodic rate of return on the lessor’s net investment in the finance lease.
 - (c) Lease payments (excluding costs for services) during the lease term are applied against the gross investment in the lease to reduce both the principal and the unearned finance income.
- B. Lease income from an operating lease (net of any incentives given to the lessee) is recognized in profit or loss on a straight-line basis over the lease term.

(22) Leasing arrangements (lessee) – right-of-use assets/ lease liabilities

- A. Leases are recognized as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognized as an expense on a straight-line basis over the lease term.
- B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are comprised of the following:
- (a) Fixed payments, less any lease incentives receivable;
 - (b) Variable lease payments that depend on an index or a rate;
 - (c) Amounts expected to be payable by the lessee under residual value guarantees;
 - (d) The exercise price of a purchase option, if the lessee is reasonably certain to exercise that option; and
 - (e) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that option.

The Group subsequently measures the lease liability at amortised cost using the interest method and recognises interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognised as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

- C. At the commencement date, the right-of-use asset is stated at cost comprising the following:
- (a) The amount of the initial measurement of lease liability;
 - (b) Any lease payments made at or before the commencement date;
 - (c) Any initial direct costs incurred by the lessee; and
 - (d) An estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the

lease.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognized as an adjustment to the right-of-use asset.

- D. For lease modifications that decrease the scope of the lease, the lessee shall decrease the carrying amount of the right-of-use asset and remeasure the lease liability to reflect the partial or full termination of the lease, and recognize the difference in profit or loss. For all other lease modifications, the lessee shall remeasure the lease liability and adjust the right-of-use asset, correspondingly.

(23) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Except for land, investment property is depreciated on a straight-line basis over its estimated useful life of 50 years.

(24) Intangible assets

A. Computer software

Computer software is stated at cost and amortized on a straight-line basis over its estimated useful life of 1 to 5 years.

B. Internally generated intangible assets—research and development expenses

(a) Research expenditures are recognized as an expense as incurred.

(b) Development expenditures that do not meet the following criteria are recognized as expenses as incurred, but are recognized as intangible assets when the following criteria are met:

- Ⓐ It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- Ⓑ An entity intends to complete the intangible asset and use or sell it;
- Ⓒ An entity has the ability to use or sell the intangible asset;
- Ⓓ It can be demonstrated how the intangible asset will generate probable future economic benefits;
- Ⓔ Adequate technical, financial and other resources to complete the development and to use or sell the intangible asset are available; And
- Ⓕ The expenditure attributable to the intangible asset during its development can be reliably measured.

C. Goodwill

Goodwill arises in a business combination accounted for by applying the acquisition method.

D. Patent

Separately acquired patent are stated at historical cost. Patent acquired in a business combination are recognized at fair value at the acquisition date. Patent has a finite useful life and are amortized on a straight-line basis over their estimated useful lives of 11 years.

E. Other intangible assets

Separately acquired other intangible assets are stated at historical cost. Other intangible assets are intangible asset from lease and client base acquired in a business combination are recognized at fair value at the acquisition date. Considering to its economic time and should be amortized on a straight-line basis over its economic time of 4-8 years.

(25) Impairment of non-financial assets

- A. The Group will estimate the recoverable amount of the assets which show signs of impairment on the balance sheet date, and impairment loss would be recognized if the recoverable amount falls below the asset's face value. The recoverable amount means the higher of fair value of one asset less its disposition cost, or its useful value. Impairment loss recognized in previous years on assets other than goodwill may be reversed if the basis of impairment no longer existed or is reduced. Notwithstanding, the increase in book value of the asset resulting from the reversal must not exceed the face value of the asset less depreciation or amortization without impairment.
- B. The recoverable amount of goodwill, intangible assets with indefinite useful years and intangible assets not available for use shall be estimated periodically. Impairment loss would be recognized if the recoverable amount falls below the face value. The impairment loss on goodwill shall not be reversed in following years.
- C. Goodwill shall be amortized to cash generation unit for the purpose of testing impairment. The amortization is identified by operations to amortize goodwill into cash generation unit or cash generation unit group expected to benefit from the merger of businesses generating the goodwill.

(26) Reserve for liabilities

The reserve for liabilities shall be recognized when the Group has a present obligation as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The Group's reserve for liabilities for warranty shall be recognized when the goods or services are sold. The reserve for liabilities shall be measured under weighted method based on the historical warranty information and potential results subject to the relevant possibility.

(27) Treasury stock

The issued stock recalled by the Group is stated based on the consideration paid for repurchase (including direct vested cost), recognized as "treasury stock" at the net after tax and presented as a deduction from equity. Where the gain on disposal of treasury stock is higher than the book value, the difference shall be credited under the title "additional paid-in capital-transaction of treasury stock". Where the gain is lower than the book value, the difference is offset against the additional paid-in capital generated from the transactions of treasury stock under the same type. Any deficits thereof shall be debited as retained earnings. The book value thereof is calculated based on the weighted average method according to the type of stock (common stock or special shares) and causes for the withdrawal.

Cancellation of treasury stock shall be credited under the title "treasury stock", and debited as "additional paid-in capital-stock premium" and "capital stock". Where the book value of treasury stock is higher than the total of the book value and stock premium, the balance is offset against the additional paid-in capital generated from the transactions of treasury stock under the same type. Any deficits thereof shall be debited as retained earnings. Where the book value of treasury stock is lower than the total of the book value and stock premium, the difference should be credited as the additional paid-in capital generated from the transactions of treasury stock under the same type.

(28) Revenue recognition

A. Sales of goods

- (a) The Group manufactures and sells a range of semi-conductor production process and testing equipments in the market. Sales are recognized when control of the products has transferred, being when the products are delivered to the wholesaler, the wholesaler has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the wholesaler's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the wholesaler, and either the wholesaler has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied. The sales usually are made with a credit term of 60-210 days after inspection. The term is consistent with market practice, therefore determining that the contract does not include a significant financing component.
- (b) The Group's obligation to provide a refund for faulty products under the standard warranty terms is recognized as a provision.
- (c) A receivable is recognized when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

B. Labor service

The Group provides semi-conductor production process and testing equipments proxy services. Revenue from providing services is recognized in the accounting period in which the services are rendered. The customer pays at the time specified in the payment schedule. If the services rendered exceed the payment, a contract asset is recognized. If the payments exceed the services rendered, a contract liability is recognized.

C. Financing components

The Group does not expect to have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, the Group does not adjust any of the transaction prices for the time value of money.

D. Incremental costs of obtaining a contract

The Group recognizes an asset (shown as 'Prepayments ') the incremental costs (mainly comprised of sales commissions) of obtaining a contract with a customer if the Group expects to recover those costs. The recognized asset is amortized on a systematic basis that is consistent with the transfers to the customer of the goods or services to which the asset relates. The Group recognizes an impairment loss to the extent that the carrying amount of the asset exceeds the remaining amount of consideration that the Group expects to receive less the costs that have not been recognized as expenses.

(29) Borrowings

Borrowings comprise long-term and short-term bank borrowings. Borrowings are recognized initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in profit or loss over the period of the borrowings using the effective interest method.

(30) Government subsidies

The government subsidies shall be stated at fair value when it is reasonable to ensure that an enterprise will comply with the conditions incident to the government subsidies and the subsidies may be received affirmatively. If the government subsidies, in nature, are intended to compensate the expenses incurred by the Group, the government subsidies shall be stated as the current income on a systematic basis when the related expenses are incurred.

(31) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at non-discounted amount expected to be paid, and stated as expenses when the relevant services are provided.

B. Pension

(a) Defined contribution plan

Under the defined contribution plan, every contribution made to the pension fund is recognized as pension cost in the period occurred using the accrual basis. The prepaid contribution may be stated as assets, insofar as it may be refunded in cash or the future payment is reduced.

(b) Defined benefit plan

Ⓐ The net obligation under the defined benefit pension plan is converted to the present value based on the future benefit earned from the services provided by the employees under various benefit plans in the current period or in the past, and the present value of defined benefit obligations on the balance sheet date less the fair value of the planned assets. An actuary using the Projected Unit Credit Method estimates defined benefit obligations each year. The discount rate shall be based on the market yield rate of corporate bonds of high credit standing that have the same currency exposure and maturity date as the obligations on the balance sheet date, but the market yield rate of government bonds (on the balance sheet date) shall apply in the country where no market of corporate bonds of high credit standing is available.

Ⓑ The re-measurement generated from the defined benefit plan is stated as other comprehensive income in the period when it is incurred, and presented in the retained earnings.

Ⓒ The expenses related to the service cost in the previous period shall be recognized as income immediately.

Ⓓ The interim pension cost applied the pension cost ratio decided upon actuation at the end of the previous fiscal year, and was calculated from the beginning of year until the end of the current period. In the case of material changes in market and material reduction, repayment or other important event at the end, it shall be adjusted and related information shall be disclosed pursuant to said policies.

C. Resignation benefits

Termination benefits are employee benefits provided in exchange for the termination of employment as a result from either the decision to terminate an employee's employment before the normal retirement date, or an employee's decision to accept an offer of redundancy benefits in exchange for the termination of employment. The Group will not state the benefits as expenses until the offer of benefits cannot be withdrawn or the related reorganization cost is stated, whichever earlier. It is not expected that benefits falling due more than 12 months after balance sheet date are discounted to their present value.

D. Employees' compensation and directors' and supervisors' remuneration

Employees' compensation and directors' and supervisors' remuneration are recognised as expense and liability, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates.

(32) Employee share-based payment

For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date, and are recognized as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. Ultimately, the amount of compensation cost recognized is based on the number of equity instruments that eventually vest.

(33) Income tax

- A. The tax expenses for the period comprises current and deferred tax. Tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.
- C. Deferred tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred tax is provided on temporary differences arising on investments in subsidiaries and

associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax is determined using tax rates and laws that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realized or the deferred tax liability is settled.

- D. Deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognized and recognized deferred tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. Deferred tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realize the asset and settle the liability simultaneously.
- F. A deferred tax asset shall be recognized for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.
- G. The interim period income tax expense is recognized based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.
- H. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognizes the effect of the change immediately in the interim period in which the change occurs. The effect of the change on items recognized outside profit or loss is recognized in other comprehensive income or equity while the effect of the change on items recognized in profit or loss is recognized in profit or loss.

(34) Business combination

- A. The Group adopts the acquisition method to proceed with business combination. The consideration for combination is calculated at the fair value of the assets to be transferred or liabilities to be derived or borne and the equity instruments to be issued. The consideration for the transfer includes the fair value of any assets and liabilities generated from the contingent consideration agreement. The cost related

to acquisition is stated as expense when it is incurred. The identifiable assets and liabilities acquired from the business combination shall be measured at the fair value on the day of acquisition. Based on individual acquisition transaction, the elements of non-controlling equity which refer to the current ownership, of which the holder is entitled to the business's net assets on a pro rata basis at the time of liquidation may choose to measure the fair value based on the fair value on the date of acquisition or subject to proportion of non-controlling equity in the acquired identifiable net assets. The other elements of non-controlling equity shall be measured at the fair value on the date of acquisition.

- B. Goodwill arises when the transfer consideration, non-controlling equity of the acquiree, and the total fair value of the acquiree's equity already held exceeds the fair value of identifiable assets and liabilities. The price difference shall be stated as income on the date of acquisition if the fair value of identifiable assets and liabilities as acquired exceeds the transfer consideration, non-controlling equity of the acquiree, and the total fair value of the acquiree's equity already held.

(35) EPS

The Group will enumerate the basic and diluted EPS vested in the Company's common stock holders. The Group's EPS is calculated based on the income vested in the Company's common stock holders dividing by the number of shares of the weighted average outstanding common stock. The diluted EPS is calculated upon adjustment of the effect of all potential diluted common stocks based on the income vested in the common stock holders and the number of shares of the weighted average outstanding common stock. The Group's potential diluted common stock includes the stock options granted to employees.

(36) Information by department

The Group consists of various members including the operations engaged in operating activities likely to earn revenue and incur expense (including the revenue and expense from the transactions with the other members within the Group). The operating results of all operations are rechecked by the Group's operating decision maker periodically for making of the decision to allocate resources to each operation and evaluation of each operation's performance. Each operation's financial information is independent from that of the others.

5. Significant accounting judgments, estimations, and major sources of hypotheses of uncertainty

The preparation of these consolidated financial statements requires management to make critical judgements in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other

factors. Such assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year; and the related information is addressed below:

(1) Critical judgements in applying the Group's accounting policies

Revenue recognition on a net/gross basis

- A. The Group determines whether the nature of its performance obligation is to provide the specified goods or services itself (i.e. the Group is a principal) or to arrange for the other party to provide those goods or services (i.e. the Group is an agent) based on the transaction model and its economic substance. The Group is a principal if it controls a promised good or service before it transfers the good or service to a customer. The Group recognises revenue at gross amount of consideration to which it expects to be entitled in exchange for those goods or services transferred. The Group is an agent if its performance obligation is to arrange for the provision of goods or services by another party. The Group recognises revenue at the amount of any fee or commission to which it expects to be entitled in exchange for arranging for the other party to provide its goods or services.
- B. Indicators that the Group controls the good or service before it is provided to a customer include the following:
- (a) The Group is primarily responsible for the provision of goods or services;
 - (b) The Group assumes the inventory risk before transferring the specified goods or services to the customer or after transferring control of the goods or services to the customer.
 - (c) The Group has discretion in establishing prices for the goods or services.

(2) Critical accounting estimates and assumptions

A. Allowance for uncollectible of receivable accounts

The Group evaluates and estimates the collectible receivable accounts and allowance for uncollectible accounts according to the loan quality and collection of debt from customers and based on the past experience in collecting allowance for uncollectible accounts. If some event or change resulting in failure to collect the debt shows, it is necessary to estimate the allowance for uncollectible accounts. If the projected collected cash is different from the estimation, the difference will affect the book value of receivable accounts and expected credit loss in the year in which the estimation is changed. As of March 31, 2026, the book value of receivable accounts has been NT\$2,833,718 thousand (exclusive of the allowance for uncollectible accounts, NT\$59,675 thousand).

B. Evaluation of inventory

The inventories shall be stated at the lower of cost and net realizable present value. Therefore, the Group has to decide the net realizable present value of the inventory on

the balance sheet date based on judgment and estimation. Due to the rapid transformation of technology, the Group evaluates the value of inventories after excluding the torn and worn, out-of-fashion or unmarketable ones on the balance sheet date, and offset the cost of inventories against net realizable value. As of March 31, 2026, the book value of the Group's inventories has been NT\$5,686,133 thousand (exclusive of the allowance for inventory devaluation and obsolescence loss, NT\$600,304 thousand).

C. Realizability of deferred income tax assets

Deferred income tax assets shall be recognized only when it is very likely that there will be sufficient taxable income afford to deduct temporary difference. To evaluate the realizability of deferred income tax assets, the management has to exert judgment and estimation, including the hypotheses about expectation toward growth and profit rate of future sale revenue, applicable income tax credit and taxation planning. The transformation of global economic environments and industrial environments and changes in laws and regulations, if any, might result in material adjustment on deferred income tax assets. As of March 31, 2026, the deferred income tax assets recognized by the Group have been NT\$169,911 thousand.

D. Recognition of revenue

In principle, sales revenue is recognized at the time the earning process. The related reserve for liabilities is provided based on the estimated after-sale warranty cost potentially incurred due to historical experience and other known causes, and stated as the sale cost in the period in which the product is sold. The reasonableness of estimation is also reviewed periodically. As of March 31, 2026, the reserve for liabilities recognized by the Group have been NT\$23,723 thousand.

E. Calculation of net defined benefit liability

When calculating the present value of defined pension obligations, the Group must apply judgements and estimates to determine the actuarial assumptions on balance sheet date, including discount rates and future salary growth rate. Any changes in these assumptions could significantly impact the carrying amount of defined pension obligations. As of March 31, 2026, the carrying amount of net defined benefit liabilities was NT\$7,001 thousand.

F. Impairment assessment of goodwill

The Group assesses impairment of goodwill based on subjective judgment which includes identifying allocating assets, liabilities and goodwill to related cash-generating units to determine recoverable amounts of this unit. Please refer to Note 6(10) for the information of goodwill impairment. As of March 31, 2026, the goodwill of the Group amounted to NT\$434,007 thousand.

6. Notes to Major Accounting Titles

(1) Cash and cash equivalents

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Cash:			
Cash on hand	\$ 4,138	\$ 6,066	\$ 6,687
Cash in banks:			
Checking deposits	10,013	9,208	10
Demand deposits	4,155,760	3,632,062	3,611,065
Time deposits	303,422	1,790,053	2,347,579
Deposits in transit	—	—	—
Total	<u>\$ 4,473,333</u>	<u>\$ 5,437,389</u>	<u>\$ 5,965,341</u>

The bank deposits provided by the Group as specific or restricted use have been re-stated as other current assets and other non-current assets. Please see Note 8.

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

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Current items:	\$ —	\$ —	\$ —
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
-CDIB-TEN Capital Limited Partnership	33,940	35,000	17,500
Valuation adjustment	(1,339)	(1,020)	—
Total	<u>\$ 32,601</u>	<u>\$ 33,980</u>	<u>\$ 17,500</u>

- A. The Group invested in the CDIB-TEN Capital Limited Partnership in October 2024. The Fund is planned to be externally raised and established by China Development Capital Management Consulting Co., Ltd. and CDIB-TEN Capital Limited Partnership as general partners. The Group, as a limited partner, has committed an investment amount of NT\$50,000 thousand, representing 1.81% of the total committed capital. As of December 30, 2024, the Group has contributed NT\$17,500 thousand, which is recorded under the “Prepaid Investment”, the limited partnership was established in January 2025 and was reclassified as a financial asset at fair value through profit or loss, measured using the net asset value method.
- B. The Group invested in CDIB-TEN Capital Limited Partnership, which increased its subscribed capital contribution in December 2025. Based on the Group’s committed contribution of NT\$17,500 thousand, the Group’s paid-in capital contribution increased to NT\$35,000 thousand after this capital contribution, representing 1.50% of the total committed capital.
- C. CDIB-TEN Capital Limited Partnership, an investment in which the Group participates, returned capital of NT\$1,060 thousand in February 2026, reducing

the paid-in capital to NT\$33,940 thousand.

- D. Amounts recognized in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Financial assets at fair value through profit or loss			
Fair value change recognized in profit or loss	\$ (319)	\$ (1,020)	\$ —

- E. As of March 31, 2026, December 31, 2025 and March 31, 2025, financial assets at fair value through profit or loss were not pledged as collateral.

- F. Information relating to risk of financial assets at fair value through profit or loss is provided in Note 12(2).

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

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Current items:	\$ —	\$ —	\$ —
Non-current items:			
Equity instrument			
Stock in domestic listed company through private placement			
-Spriox Corporation	168,000	168,000	168,000
Domestic innovation board common stock			
-PlayNitride Inc.	57,739	57,739	57,739
FJScaler	155,451	155,451	—
Foreign Stocks and Beneficiary Certificates	—	36,201	—
Debt instrument			
Foreign bonds	—	7,726	—
Valuation adjustment	167,968	243,402	165,577
Total	<u>\$ 549,158</u>	<u>\$ 668,519</u>	<u>\$ 391,316</u>

- A. Investment in equity instruments at fair value through other comprehensive income

The purpose that the Group invests in the equity instruments is for long-term strategies, but rather for trading purpose. Therefore, those equity instruments are designated as financial assets at fair value through other comprehensive income.

- B. In March 2025, PlayNitride Inc., in which the Group has invested, conducted a cash capital increase. The Group subscribed in full according to its shareholding ratio, acquiring 34,826 shares and increasing its investment cost by NT\$ 6,547 thousand.
- C. In December 2025, the Group subscribed for 2,500 thousand foreign ordinary shares of FJScaler for a total consideration of NT\$155,451 thousand.
- D. "In 2026, the Group disposed of foreign stocks and beneficiary certificates, reclassifying NT\$(305) thousand from other equity to unappropriated earnings."

E. The amounts recognised in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	<u>Jan 1~Mar 31, 2026</u>	<u>Jan 1~Dec 31, 2025</u>	<u>Jan 1~Mar 31, 2025</u>
Equity instruments at fair value through other comprehensive income			
Fair value change recognised in other comprehensive income	<u>\$ (75,881)</u>	<u>\$ 144,312</u>	<u>\$ 66,487</u>

F. As of March 31, 2026, December 31, 2025 and March 31, 2025, financial assets at fair value through other comprehensive income were not pledged as collateral.

G. Information relating to risk of financial assets at fair value through other comprehensive income is provided in Note 12(2).

(4) Notes and accounts receivable, net

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Notes receivable	\$ 46,369	\$ 39,621	\$ 104,193
Less: Allowance for uncollectible accounts	—	—	—
Notes receivable, net	<u>\$ 46,369</u>	<u>\$ 39,621</u>	<u>\$ 104,193</u>

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Accounts receivable	\$ 2,846,255	\$ 2,401,690	\$ 1,846,804
Less: Allowance for uncollectible accounts	(58,906)	(30,606)	(42,892)
Accounts receivable, net	<u>\$ 2,787,349</u>	<u>\$ 2,371,084</u>	<u>\$ 1,803,912</u>

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Overdue receivable (stated as other non-current assets)	\$ 769	\$ 2,038	\$ 5,706
Less: Allowance for uncollectible accounts	(769)	(2,038)	(5,706)
Overdue receivable, net	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

A. The Group's receivable notes and accounts were issued for business and never been provided as collateral.

B. For the information about the changes of allowance for uncollectible accounts provided for the impairment on receivable notes and accounts and account age analysis on loans (for the disclosure of credit risk, please see Note 12(2)):

	<u>Group provision</u>	<u>Individual provision</u>	<u>Total</u>
At January 1, 2026	\$ 32,644	\$ —	\$ 32,644
Provision for impairment	26,031	—	26,031
Reversal of impairment	—	—	—
Write-offs during the period	(68)	—	(68)
Reclassify to disposal group held for sale	2	—	2
Effect of exchange rate changes	1,066	—	1,066
At March 31, 2026	<u>\$ 59,675</u>	<u>\$ —</u>	<u>\$ 59,675</u>

At January 1,2025	\$	40,488	\$	—	\$	40,488
Provision for impairment		6,560		—		6,560
Reversal of impairment		—		—		—
Write-offs during the period		—		—		—
Reclassify to disposal group held for sale		11		—		11
Effect of exchange rate changes		711		—		711
At March 31,2025	\$	47,770	\$	—	\$	47,770

C. The ageing analysis of accounts receivable and notes receivable that were past due but not impaired is as follows:

	March 31, 2026		December 31, 2025		March 31, 2025	
	Total	Impairment	Total	Impairment	Total	Impairment
Neither past due nor impaired	\$ 2,332,311	\$ —	\$ 2,175,935	\$ —	\$ 1,513,247	\$ —
Overdue for 1~90 days	432,038	30,217	161,537	11,308	346,792	24,275
Overdue for 91 to 180 days	56,868	8,530	69,908	10,486	54,397	8,160
Overdue for 181 to 360 days	62,179	15,545	32,615	8,154	31,293	7,823
Overdue for 1~2 years	9,228	4,614	1,316	658	5,268	2,634
Overdue for more than 2 years	769	769	2,038	2,038	4,878	4,878
Total	\$ 2,893,393	\$ 59,675	\$ 2,443,349	\$ 32,644	\$ 1,955,875	\$ 47,770

The above ageing analysis was based on past due day.

D. As of March 31, 2026, December 31, 2025 and March 31, 2025, notes and accounts receivable were all from contracts with customers.

(5) Inventories

	March 31, 2026		
	Cost	Allowance for valuation loss	Book value
Raw material	\$ 1,215,643	\$ (354,137)	\$ 861,506
Supplies	550,590	(62,132)	488,458
Work in progress	1,468,641	(35,666)	1,432,975
Semi-finished goods	608,691	(111,053)	497,638
Finished goods	2,283,829	(34,998)	2,248,831
Commodity	158,982	(2,318)	156,664
Materials and supplies in transit	61	—	61
Inventory, net	\$ 6,286,437	\$ (600,304)	\$ 5,686,133

	December 31, 2025		
	Cost	Allowance for valuation loss	Book value
Raw material	\$ 1,225,729	\$ (350,993)	\$ 874,736
Supplies	392,700	(68,871)	323,829
Work in progress	1,116,624	(34,884)	1,081,740
Semi-finished goods	613,480	(109,105)	504,375
Finished goods	2,063,040	(27,459)	2,035,581
Commodity	143,388	(2,323)	141,065

Materials and supplies in transit	50,092	—	50,092
Inventory, net	<u>\$ 5,605,053</u>	<u>\$ (593,635)</u>	<u>\$ 5,011,418</u>

March 31, 2025			
	Cost	Allowance for valuation loss	Book value
Raw material	\$ 962,413	\$ (347,264)	\$ 615,149
Supplies	216,487	(73,438)	143,049
Work in progress	674,936	(23,814)	651,122
Semi-finished goods	479,113	(133,225)	345,888
Finished goods	1,890,460	(13,142)	1,877,318
Commodity	107,885	(2,151)	105,734
Materials and supplies in transit	142	—	142
Inventory, net	<u>\$ 4,331,436</u>	<u>\$ (593,034)</u>	<u>\$ 3,738,402</u>

A. Expenses and losses related to inventory recognized in the current period:

	Jan.1~Mar.31,2026	Jan.1~Mar.31,2025
Cost of inventories sold	\$ 1,503,720	\$ 1,165,987
Loss on market price decline inventories (gain from price recovery)	6,226	(12,983)
Loss on obsolescence of inventory	—	—
Other operating costs- employees' bonus	83,373	48,588
Estimated warranty liabilities	1,277	(127)
Depreciation of rental assets	—	3,697
Exchange difference, net	392	206
Operating Cost	<u>\$ 1,594,988</u>	<u>\$ 1,250,368</u>

B. As of March 31, 2026, December 31, 2025 and March 31, 2025, the inventory was not pledged as collateral.

(6) Non-current assets held for sale and disposal group

A. Discontinued operations

For the market situation and business strategy adjustment, the Group has passed the disposal of ownership subsidiary – Megtas Co., Ltd. and BH equipment, by the Board of Directors meeting in May 11, 2023. Due to the expected selling price was higher than the carrying amount of the related net assets, there was no impairment loss when the units classified as held for sale. Until the date of the accountant's report, the related assets and liabilities was classified as held for sale as the disposal has not completed. The Group considered Megtas Co., Ltd. as a single significant cash-generating unit, and classified the cash-generating unit as discontinued operation.

The profit or loss of the discontinued operation-subsiidiary-MEGTAS CO., LTD. were as follows:

	Jan.1~Mar. 31, 2026	Jan.1~Mar. 31, 2025
Sales revenue	\$ 10,435	\$ 4,767
Operating costs	(7,679)	(5,690)
Gross profit (losses)	2,756	(923)
Selling expenses	(219)	(203)
General & administrative expenses	(1,695)	(1,692)
Expected credit (losses) gains	2	11
Operating income (losses)	844	(2,807)
Interest income	—	2
Other non-operating revenue	—	1
Other gains and losses, net	(116)	35
Finance costs	(11)	(17)
Income(losses) before income tax	717	(2,786)
Income tax expense	—	—
Gain (losses) on discontinued operations	\$ 717	\$ (2,786)

There was no income tax gain of losses generated by the gain (losses) on discontinued operations.

B. Disposal group held for sale

	March 31, 2026	December 31, 2025	March 31, 2025
Subsidiary- MEGTAS CO.,LTD.			
Cash and cash equivalents	\$ 5,459	\$ 7,585	\$ 12,589
Accounts receivable	8,436	8,074	3,511
Inventories	14,331	13,982	17,759
Other receivables	52	683	36
Current tax assets	-	-	-
Prepayments	706	-	615
Property, plant and equipment	557	642	828
Right-of-use assets	867	1,291	1,477
Other noncurrent assets	6	6	453
The Company			
Property, plant and equipment	1,335	1,335	6,708
Total assets directly related to disposal group held for sale	\$ 31,749	\$ 33,598	\$ 43,976
Subsidiary - MEGTAS CO.,LTD.			
Accounts payable	\$ (127)	\$ (219)	\$ (231)
Other payables	(441)	(536)	(522)
Lease liabilities	(875)	(1,947)	(1,501)
Other current liabilities	(1,856)	(1,856)	(2,194)
Total liabilities directly related to disposal group held for sale	\$ (3,299)	\$ (4,558)	\$ (4,448)
Subsidiary - MEGTAS CO.,LTD.			
Foreign currency translation adjustments	\$ (7,422)	\$ (6,898)	\$ (6,279)
Total equity directly related to disposal group held for sale	\$ (7,422)	\$ (6,898)	\$ (6,279)

C. On March 12, 2025, the Group's Board of Directors resolved to continue the search for a new buyer. For overall operational planning, the Group submitted a proposal to the Board of Directors on October 8, 2025, to liquidate and process the dissolution registration of its subsidiary MEGTAS CO., LTD. Liquidation procedures remained incomplete as of the date of the audit report.

(7) Property, plant and equipment

- A. The cost, depreciation, and impairment of the property, plant and equipment of the Group were as follows:
- B. The Group, by resolution of the Board of Directors on May 8, 2024, approved the demolition and self-construction of a new factory at the original Hukou plant site. In July 2024, the book value of the original buildings and structures of the Hukou original plant was transferred to "Construction in Progress," amounting to NT\$78,139 thousand.
- C. The Group signed a construction and electromechanical engineering contract for the Hukou plant with a non-related party in August 2024. The total contract value is approximately NT\$2,031,190 thousand, of which NT\$952,011 thousand has been invested and recorded under "Construction in Progress".
- D. In March 2025, the Group purchased land and buildings located in Xinxing Subsection, Zhongxing Section, Hukou Township from a non-related party for a contract price of NT\$700,000 thousand, and completed the title transfer registration in April 2025.
- E. The Group signed electromechanical engineering and structural reinforcement works contracts with unrelated parties for the Hukou Plant II in August and September 2025. The total contract value is approximately NT\$561,015 thousand, of which NT\$273,308 thousand has been invested and recorded under "Construction in Progress".
- F. The Group signed electromechanical engineering contracts with unrelated parties for Zhubei Plant V in July and August 2025. The total contract value is approximately NT\$222,350 thousand, of which NT\$197,525 thousand has been invested and recorded under "Construction in Progress".
- G. From October to December 2025, the Group signed a plant construction project on leased land for its Hefei facility with a non-related party. The total contract amount was approximately NT\$1,138,376 thousand. As of the reporting date, NT\$332,574 thousand has been invested and recorded under "Construction in Progress".
- H. In November 2025, the Group signed an electromechanical engineering contract for its Zhubei Plant 3 with a non-related party. The total contract amount was approximately NT\$87,000 thousand. As of the reporting date, NT\$17,400 thousand has been invested and recorded under "Construction in Progress".
- I. The Group signed engineering contracts with unrelated parties for the mechanical, electrical, and cleanroom construction works of Hukou Plant 3 in February and March 2026. The total contract value is approximately NT\$225,000 thousand, of which NT\$45,000 thousand has been invested and recorded under "Construction in Progress".

J. Guarantee

For details about the secured bank loan and facility as for March 31, 2026, December 31, 2025 and March 31, 2025, please see Note 8.

K. For the capitalized interest, please see Note 6(20) B Financial cost.

L. The Group signed the contract with the non-related party about the equipment construction between August and December in 2024. The total contract value is approximately NT\$879,553 thousand, of which NT\$4,510 thousand has been invested and recorded under prepaid equipment payments.

	Land	House and building	Machine and equipment	Furniture and fixtures	Research equipment	Other equipment	Leased assets	Construction in progress	Total
Cost:									
At January 1, 2026	\$ 2,137,938	\$ 2,794,324	\$ 2,925,103	\$ 208,982	\$ 348,605	\$ 43,701	\$ -	\$ 1,416,221	\$ 9,874,874
Additions	-	8,192	87,496	13,897	882	321	-	536,827	647,615
Disposals	-	-	(46,615)	(3,852)	(32,618)	(234)	-	-	(83,319)
Transfer	-	4,100	408,064	1,013	1,196	-	-	(4,100)	410,273
Effect of movements in exchange rate	(23)	199	7,742	1,034	-	(51)	-	7,872	16,773
At March 31, 2026	<u>\$ 2,137,915</u>	<u>\$ 2,806,815</u>	<u>\$ 3,381,790</u>	<u>\$ 221,074</u>	<u>\$ 318,065</u>	<u>\$ 43,737</u>	<u>\$ -</u>	<u>\$ 1,956,820</u>	<u>\$ 10,866,216</u>
Cost:									
At January 1, 2025	\$ 1,512,801	\$ 2,572,749	\$ 1,977,057	\$ 161,520	\$ 341,376	\$ 21,624	\$ -	\$ 192,536	\$ 6,779,663
Additions	-	3,619	88,520	4,866	10,302	1,470	276,751	368,343	753,871
Disposals	-	-	(158,307)	(9,113)	(73,069)	(1,135)	-	-	(241,624)
Transfer	-	-	(43,529)	-	7,645	136	-	(12,720)	(48,468)
Effect of movements in exchange rate	-	572	9,894	559	-	323	2,827	1	14,176
At March 31, 2025	<u>\$ 1,512,801</u>	<u>\$ 2,576,940</u>	<u>\$ 1,873,635</u>	<u>\$ 157,832</u>	<u>\$ 286,254</u>	<u>\$ 22,418</u>	<u>\$ 279,578</u>	<u>\$ 548,160</u>	<u>\$ 7,257,618</u>
Accumulated depreciation and impairment :									
At January 1, 2026	\$ -	\$ 889,408	\$ 942,825	\$ 89,104	\$ 198,358	\$ 25,824	\$ -	\$ -	\$ 2,145,519
Additions	-	28,390	116,201	11,150	12,587	1,703	-	-	170,031
Disposals	-	-	(46,526)	(3,852)	(31,666)	(234)	-	-	(82,278)
Transfer	-	1,696	(33,092)	-	-	-	-	-	(31,396)
Effect of movements in exchange rate	-	192	4,936	615	-	(38)	-	-	5,705
At March 31, 2026	<u>\$ -</u>	<u>\$ 919,686</u>	<u>\$ 984,344</u>	<u>\$ 97,017</u>	<u>\$ 179,279</u>	<u>\$ 27,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,207,581</u>
Accumulated depreciation and impairment :									
At January 1, 2025	\$ -	\$ 784,001	\$ 1,097,207	\$ 81,006	\$ 238,657	\$ 17,360	\$ -	\$ -	\$ 2,218,231
Additions	-	25,889	62,502	7,674	9,901	274	3,697	-	109,937
Disposals	-	-	(146,650)	(9,113)	(73,068)	(999)	-	-	(229,830)
Transfer	-	-	(239,273)	-	-	-	239,273	-	-
Reclassify to disposal group held for sale	-	-	(66)	(5)	-	-	-	-	(71)
Effect of movements in exchange rate	-	223	7,892	427	-	282	2,482	-	11,306
At March 31, 2025	<u>\$ -</u>	<u>\$ 810,113</u>	<u>\$ 781,612</u>	<u>\$ 79,989</u>	<u>\$ 175,490</u>	<u>\$ 16,917</u>	<u>\$ 245,452</u>	<u>\$ -</u>	<u>\$ 2,109,573</u>
Book value									
At March 31, 2026	<u>\$ 2,137,915</u>	<u>\$ 1,887,129</u>	<u>\$ 2,397,446</u>	<u>\$ 124,057</u>	<u>\$ 138,786</u>	<u>\$ 16,482</u>	<u>\$ -</u>	<u>\$ 1,956,820</u>	<u>\$ 8,658,635</u>
At December 31, 2025	<u>\$ 2,137,938</u>	<u>\$ 1,904,916</u>	<u>\$ 1,982,278</u>	<u>\$ 119,878</u>	<u>\$ 150,247</u>	<u>\$ 17,877</u>	<u>\$ -</u>	<u>\$ 1,416,221</u>	<u>\$ 7,729,355</u>
At March 31, 2026	<u>\$ 1,512,801</u>	<u>\$ 1,766,827</u>	<u>\$ 1,092,023</u>	<u>\$ 77,843</u>	<u>\$ 110,764</u>	<u>\$ 5,501</u>	<u>\$ 34,126</u>	<u>\$ 548,160</u>	<u>\$ 5,148,045</u>

(8) Right-of-use assets and Lease liabilities

A. Leasing arrangements — lessee

(a) The Group leases various assets including land, buildings, machine and equipment, and business vehicles. Rental contracts are typically made for periods within 1 to 50 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

(b) The carrying amount of right-of-use assets and the depreciation charge are as follows:

	March 31, 2026	Jan.1~Mar. 31, 2026	March 31, 2025	Jan.1~Mar. 31, 2025
	Book value	Depreciation	Book value	Depreciation
Land	\$ 120,541	\$ 3,241	\$ 24,039	\$ 2,746
Buildings	395,394	28,701	122,529	15,060
Machine and equipment	60	66	583	50
Transportation (Business vehicles)	60,002	8,773	64,590	9,051
Total	<u>\$ 575,997</u>	<u>\$ 40,781</u>	<u>\$ 211,741</u>	<u>\$ 26,907</u>

(c) In August 2025, the Group signed a land use rights agreement with the Natural Resources and Planning Bureau of Hefei City for a parcel of industrial land located in the Xinzhan District of Hefei City. The lease term is 50 years, and the full amount was paid upon signing.

(d) For the three-month periods ended March 31, 2026 and March 31, 2025, the additions to right-of-use assets were NT\$28,516 thousand and NT\$93,224 thousand respectively.

(e) The information on income and expense accounts relating to lease contracts is as follows:

	Jan 1~Mar 31, 2026	Jan 1~Mar 31, 2025
Items affecting profit or loss		
Interest expense on lease liabilities	\$ 4,058	\$ 1,154
Expense on short-term lease contracts	\$ 5,897	\$ 1,147
Gains(losses) on lease modification	\$ 6	\$ 25

(f) For the three-month periods ended March 31, 2026 and March 31, 2025, the Group's total cash outflow for leases were NT\$42,363 thousand and NT\$28,165 thousand respectively.

B. Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Current	\$ 133,576	\$ 133,917	\$ 86,677
Noncurrent	370,469	377,213	127,973
Total	<u>\$ 504,045</u>	<u>\$ 511,130</u>	<u>\$ 214,650</u>

(a) Please refer to Note 6(20) B. for the interest expense of lease liabilities.

(b) The Group calculated the present value of lease liabilities by using the weighted average incremental borrowing interest rate range from 1.85%~8% and 1.88% ~ 5.34% for the three-month ended March 31, 2026 and March 31, 2025 , respectively.

C. Leasing arrangements – lessor

- (a) The Group leases various assets including part of machine and equipment, part of office buildings and plant. Rental contracts are typically made for periods within 6 months to 20 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. To protect the lessor's ownership rights on the leased assets, leased assets may not be used as security for borrowing purposes.
- (b) For the three-month periods ended March 31, 2026 and March 31, 2025, the Group recognized rent income in the amount of NT\$5,193 thousand and NT\$5,053 thousand, based on the operating lease agreement, which does not include variable lease payments.

(9) Investment properties

A. The cost, depreciation, and impairment of the investment properties of the Group were as follows:

2026			
	Land	House and building	Total
At January 1			
Cost	\$ —	\$ 99,527	\$ 99,527
Accumulated depreciation and impairment	—	(36,832)	(36,832)
	<u>\$ —</u>	<u>\$ 62,695</u>	<u>\$ 62,695</u>
At January 1	\$ —	\$ 62,695	\$ 62,695
Additions	—	—	—
Transfer	—	(2,096)	(2,096)
Depreciation expenses	—	(524)	(524)
Exchange difference, net	—	147	147
At March 31	<u>\$ —</u>	<u>\$ 60,222</u>	<u>\$ 60,222</u>
At March 31			
Cost	\$ —	\$ 96,072	\$ 96,072
Accumulated depreciation and impairment	—	(35,850)	(35,850)
	<u>\$ —</u>	<u>\$ 60,222</u>	<u>\$ 60,222</u>
2025			
	Land	House and building	Total
At January 1			
Cost	\$ —	\$ 90,336	\$ 90,336
Accumulated depreciation and impairment	—	(31,039)	(31,039)
	<u>\$ —</u>	<u>\$ 59,297</u>	<u>\$ 59,297</u>

At January 1	\$	—	\$	59,297	\$	59,297
Additions		—		—		—
Transfer		—		—		—
Depreciation expenses		—		(443)		(443)
At March 31	\$	—	\$	58,854	\$	58,854

At March 31						
Cost	\$	—	\$	90,336	\$	90,336
Accumulated depreciation and impairment		—		(31,482)		(31,482)
	\$	—	\$	58,854	\$	58,854

B. For details about the investment properties pledged as collateral, please see Note 8.

(10) Intangible assets

The costs, amortization, and the impairment loss of intangible assets of the Group as of and for the ended of March 31, 2026 and 2025 were as follows:

	Computer software	Goodwill	Patent	Others	Total
2026					
January 1, 2026	\$ 71,388	\$ 429,875	\$ 15,868	\$ 64,139	\$ 581,270
Addition	27,402	—	—	—	27,402
Reclassification	—	—	—	—	—
Amortization expenses	(16,309)	—	(598)	(1,827)	(18,734)
Impairment	—	—	—	—	—
Exchange difference, net	153	4,132	286	61	4,632
March 31, 2026	<u>\$ 82,634</u>	<u>\$ 434,007</u>	<u>\$ 15,556</u>	<u>\$ 62,373</u>	<u>\$ 594,570</u>
	Computer software	Goodwill	Patent	Others	Total
2025					
January 1, 2025	\$ 59,143	\$ 234,330	\$ 19,032	\$ 5,801	\$ 318,306
Addition	22,583	—	—	—	22,583
Reclassification	—	—	—	—	—
Amortization expenses	(13,460)	—	(622)	(562)	(14,644)
Impairment	—	—	—	—	—
Exchange difference, net	81	2,924	234	69	3,308
March 31, 2025	<u>\$ 68,347</u>	<u>\$ 237,254</u>	<u>\$ 18,644</u>	<u>\$ 5,308</u>	<u>\$ 329,553</u>

	Goodwill		
	March 31, 2026	December 31, 2025	March 31, 2025
Goodwill-Celadon	\$ 228,690	\$ 224,558	\$ 237,254
Goodwill-ATV	205,317	205,317	—
Goodwill-Allstron	45,533	45,533	45,533
Accumulated impairment-Allstron	(45,533)	(45,533)	(45,533)
Net book value	<u>\$ 434,007</u>	<u>\$ 429,875</u>	<u>\$ 237,254</u>

A. Recognized amortization and impairment

The amortization expenses for intangible assets and other deferred expenses (stated as other non-current assets) for three-month periods ended March 31, 2026 and 2025, respectively, were stated as the following items in the comprehensive income statement:

	Jan~Mar, 2026	Jan~Mar, 2025
Operating cost	\$ 15,710	\$ 7,105
Operating expense	26,398	18,550
Total amortization expenses	<u>\$ 42,108</u>	<u>\$ 25,655</u>

B. R&D expenditure

For the three-month periods ended March 31, 2026 and March 31, 2025, the R&D spending deriving from intangible assets internally developed amounted to NT\$322,982 thousand and NT\$268,562 thousand respectively, recognized under the title of “Operating expenses — R&D expenses” in the comprehensive income statement.

C. Goodwill Impairment - Allstron

Upon the discussion of the management and report to the Board of Directors in 2016, the Group has, according to the forecasted cash flow of the subsidiary of the Group – Allstron Probing Solution, recognized the difference between the investment cost of the original investment day and the net equity value in the goodwill impairment loss with a value of NT\$45,533 thousand on December 2016.

D. Goodwill Impairment Evaluation - Celadon

- (a) For the business development strategy, the Group has acquired 100% of the share capital of Celadon Systems Inc. (hereinafter referred to as the “Celadon”) for US\$10,200,000 (equivalent to NT\$283,471 thousand) in September, 2021 and obtained the control over Celadon.

The following table summarizes the consideration paid for Celadon and the fair values of the assets acquired and liabilities assumed at the acquisition date, as well as the acquisition date:

	Acquisition Date September 9, 2021
Purchase consideration	
Cash paid	\$ 283,471
Fair value of the identifiable assets acquired and liabilities assumed	\$ 85,047
Goodwill	\$ 198,424

The fair value of the assets and liabilities of Celadon (excluding identifiable intangible assets-patent and others) were according to the book value as of September 9, 2021 audited by public accountant. The fair value was the optimum expectation at acquisition date.

The Group has hired expert for the valuation of fair value of the identifiable intangible assets. The Group received the purchase price allocation report in January 2022 which indicated that the fair value of identifiable intangible assets (including patent, intangible asset from lease and client base) of Celadon.

The goodwill is attributable mainly from expanding the U.S market and the business scope and creating momentum for operational growth to the Group by merging Celadon. It will enhance the competitive advantage of the Group's products, provide completing solution services to the customers and expand the scale of the U.S market etc., as well as the synergies expected to be achieved from integrating business.

- (b) The Group acquired Celadon Systems, Inc. which generated goodwill of NT\$198,424 thousand. Impairment assessment of goodwill is allocated to the Celadon's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of Celadon was determined based on value-in-use calculation. The calculation uses projected cash flows and owner-specific synergies based on financial budgets for the next five-year period.

Management determined budgeted gross margin based on past performance and their expectations of market development. The weighted average growth rates used are consistent with the projection included in industry reports. Cash flows and owner-specific synergies beyond the five-year period are extrapolated using the estimated growth rates. As of December 31, 2025, discount rate is 16.13%-16.36%.

Based on previous assessment, there is no impairment loss on goodwill as of March 31, 2026.

E. Goodwill Impairment Evaluation -ATV

- (a) The Group acquired ATV Systems GmbH which generated goodwill of

NT\$205,317 thousand. Impairment assessment of goodwill is allocated to the ATV's CGU. The recoverable amount of the CGU relating to the goodwill arising from acquisition of ATV was determined based on value-in-use calculation. The calculation uses projected cash flows and owner-specific synergies based on financial budgets for the next five-year period.

Management determined budgeted gross margin based on past performance and their expectations of market development. The weighted average growth rates used are consistent with the projection included in industry reports. Cash flows beyond the five-year period are extrapolated using the estimated growth rates. As of November 1, 2025, discount rate is 9.63%.

Based on previous assessment, there is no impairment loss on goodwill as of March 31, 2026.

- (b) For information regarding business combinations—acquisition of subsidiaries, please refer to Note 6(23).

(11) Other non-current assets

	March 31, 2026	December 31, 2025	March 31, 2025
Refundable deposit	\$ 139,957	\$ 138,480	\$ 130,842
Deferred charges	247,305	262,228	96,778
Other financial assets- non-current	17,749	18,590	12,683
Total	<u>\$ 405,011</u>	<u>\$ 419,298</u>	<u>\$ 240,303</u>

A. About the refundable deposit as follows:

Some of the former employees of the group were being prosecuted for stealing the trade secret of the group to WinWay Technology Co., Ltd. They were prosecuted by the Hsinchu District Prosecutors Office and the criminal justices were currently judged by Taiwan Hsinchu District Court.

The group was asking for civil compensation from the defendants. For the case, the group applied for provisional seizure and deposited the guarantee amount of NT\$80,550 thousand to Intellectual Property and Commercial Court and Taiwan Hsinchu District Court. After the preliminary investigation, there were still a large number of exhibits waiting for identification. The civil justices were currently judged by Taiwan High Court and the Supreme Court.

The above cases have no significant impact on the group's financial condition and operating result. On the position of protecting fair competition and intellectual property rights, the group had engaged the attorney to prosecute the civil and criminal legal liability.

As of March 31, 2026, December 31, 2025, and March 31, 2025, the provisional attachment security deposits pledged by the Group amounted to NT\$80,550 thousand, respectively.

- B. The costs, amortization, and the impairment loss of Deferred Charges of the Group for the three-month periods ended March 31, 2026 and 2025 were as follows:

	Deferred Charges		Deferred Charges
January 1, 2026	\$ 262,228	January 1, 2025	\$ 75,033
Addition	7,927	Addition	19,973
Reclassification	—	Reclassification	—
Amortization expenses	(23,374)	Amortization expenses	(11,011)
Transfer	—	Transfer	12,720
Impairment	—	Impairment	—
Exchange difference, net	524	Exchange difference, net	63
March 31, 2026	<u>\$ 247,305</u>	March 31, 2025	<u>\$ 96,778</u>

- C. The other non-current financial assets are mainly restricted bank deposits and repatriated offshore fund. Please refer to Note 8 for details of the pledge and guarantee.

(12) Short-term loan

Nature	March 31, 2026		December 31, 2025		March 31, 2025	
	Amounts	Interest rates	Amounts	Interest rates	Amounts	Interest rates
Credit loan	\$ 590,000	1.85%	\$ 590,000	1.85%	\$ —	—
Secured borrowings	260,000	1.85%	760,000	1.85%	—	—
Total	<u>\$ 850,000</u>		<u>\$ 1,350,000</u>		<u>\$ —</u>	

- A. For the information about exposure of the Group's interest rate and liquidity risks, please refer to Note 12(2).

- B. Pledged assets for bank loan

For bank loans secured by the Group's assets, please see Note 8.

(13) Other payable accounts

	March 31, 2026	December 31, 2025	March 31, 2025
Expenses payable	\$ 1,087,511	\$ 1,750,766	\$ 820,713
Employees' remuneration payable	492,467	353,223	332,140
Short-term employee benefits	86,938	70,230	56,482
Others (less than 5%)	39,193	57,793	15,161
Total	<u>\$ 1,706,109</u>	<u>\$ 2,232,012</u>	<u>\$ 1,224,496</u>

(14) Reserve for liabilities

	Warranty		Warranty		Warranty
At January 1, 2026	\$ 23,228	At January 1, 2025	\$ 21,271	At January 1, 2025	\$ 21,271
Increase (decrease)	495	Increase (decrease)	1,957	Increase (decrease)	(803)
At March 31, 2026	<u>\$ 23,723</u>	At December 31, 2025	<u>\$ 23,228</u>	At March 31, 2025	<u>\$ 20,468</u>
Current	\$ 22,278	Current	\$ 21,535	Current	\$ 19,081
Non-current	1,445	Non-current	1,693	Non-current	1,387
At March 31, 2026	<u>\$ 23,723</u>	At December 31, 2025	<u>\$ 23,228</u>	At March 31, 2025	<u>\$ 20,468</u>

The Group's reserve for warranty and liabilities for the three-month ended March 31, 2026 and 2025 was primarily related to the sale of semi-conductor production process and testing equipments. The reserve for warranty and liabilities was estimated based on the historical warranty information.

(15) Corporate bonds-payable

	March 31, 2026	December 31, 2025	March 31, 2025
Total amount of 5th domestic unsecured convertible corporate bond	\$ —	\$ 3,500,000	\$ 3,500,000
Less: Conversion amount	—	(3,498,700)	—
Less : Buy back from open market	—	—	—
Less: Corporate bond discount	—	—	(320,762)
Less: Exercise redemption	—	(1,300)	—
Corporate bond payable, net	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 3,179,238</u>
Current	\$ —	\$ —	\$ —
Non-current	—	—	3,179,238
Total	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 3,179,238</u>
Financial assets designated as at fair value through profit or loss-Non-current	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 32,900</u>
Capital Reserve-Warrants (Equity Component of Convertible Bonds)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 338,949</u>

- A. The Company, by resolution of the Board of Directors on November 12, 2024, approved the issuance of the fifth domestic unsecured convertible bonds. The proceeds from the issuance will be used to repay bank loans and strengthen working capital. The issuance has been filed through effective registration and approved by the Financial Supervisory Commission in letter No.1130366455, dated December 23, 2024. The terms of the issuance are as follows:

(a) Total issued amount:

The par value of each convertible bond is NT\$100,000, with a total par value of NT\$3.5 billion. The bonds were issued at 100.5% of the par value, for a total of 35,000 bonds issued.

(b) Issuance Period:

Five years (from January 8, 2025 to January 8, 2030).

(c) Coupon rate: 0%

(d) Duration: The day following expiration of three month after the date of issuance (April 9, 2025) until the expiry date (January 8, 2030).

(e) Conversion price and adjustment thereof:

Ⓐ The conversion price at the time of issuance shall be NT\$930 per share.

Ⓑ In the case of changes in shares of common stock (e.g. capital increase in cash, recapitalization of earnings and recapitalization from capital surplus, et al.); the conversion price shall be adjusted relatively.

Ⓒ Regarding the Company's 5th domestic unsecured convertible bonds, according to the matters reported at the Board of Directors meeting on August 13, 2025, and in accordance with Article 11 of the issuance and conversion regulations of the Company's 5th domestic unsecured convertible bonds, the conversion price must be adjusted on the ex-dividend date when cash dividends on common shares are distributed. After calculation, effective from July 18, 2025, the conversion price has been adjusted to NT\$913.4 per share.

(f) Bondholders' put option:

The bondholders may exercise the put option of the convertible bonds earlier on the record date for exercise of put option, namely, January 8, 2028 upon expiration of three years and four years after issuance of the bonds. The bondholders may ask the Company to redeem the convertible bonds at 100% of the book value thereof in cash within 40 days prior to the record date for exercise of put option.

(g) The Company's right of redemption:

Ⓐ From the date following expiration of three month upon offering of the bonds (April 9, 2025) until 40 days prior to expiration of the duration (November 29, 2029), if the closing price of the Company's common shares at Taipei Exchange exceeds the current conversion price by more than 30% for 30 consecutive business days, the Company may exercise the call option to repurchase the bonds from the bondholders at the book value thereof in cash.

Ⓑ From the date following expiration of three month upon offering of the bonds (April 9, 2025) until 40 days prior to expiration of the duration (November 29, 2029), if the balance of the outstanding bonds is less than

10% of the initial total issue price, the Company may exercise the call option to repurchase the bonds from the bondholders at the book value thereof in cash.

(h) Date and method of repayment of principal:

Except those converted to the Company's common stock by the bondholders according to the Regulations, or those redeemed upon exercise of the put option, or those redeemed by the Company earlier pursuant to the Regulations, or those repurchased by the Company from securities firms for cancellation, the others would be repaid in cash in full amount upon maturity.

- B. The information about convertible corporate bonds in the financial statements is stated as following:

	January 8, 2025 (Issuing date)
Total issuing amount of convertible corporate bond	\$ 3,517,500
Cost of convertible corporate bond	(5,694)
Elements of equity at the time of issuance - conversion option	(338,949)
Embedded financial derivatives at the time of issuance	(8,400)
Corporate bond payable, net on the issuing date	<u>\$ 3,164,457</u>

Regarding the issuance of convertible bonds, the equity conversion options amounting to NT\$338,349 thousand were separated from the liability component and were recognised in 'capital surplus—share options' in accordance with IAS 32. The call options and put options embedded in bonds payable were separated from their host contracts and were recognised in 'financial assets or liabilities at fair value through profit or loss' in net amount in accordance with IFRS 9 because the economic characteristics and risks of the embedded derivatives were not closely related to those of the host contracts.

The effective interest rate of the 5th unsecured convertible bonds after host contracts separation is 2.0173%.

- C. (a) Upon initial recognition, the Group recorded an amount of NT\$ 8,400 thousand under "financial liabilities designated at fair value through profit or loss," representing the Company's issued convertible bonds. As the convertible bonds are hybrid instruments, the Company designated the entire liability component of the convertible bonds as financial liabilities at fair value through profit or loss at initial recognition.
- (b) From January to March, 2025, the Group has recognized a fair value change amounting to NT\$(24,500) thousand, which has been recorded under "Gains (Losses) on Financial Assets and Liabilities at Fair Value Through Profit or Loss.
- D. The Company recognized interest expense of convertible bonds were NT\$ 14,781 thousand from January to March, 2025.

- E. For the period from January 1 to December 31, 2025, the aggregate principal amount of the Fifth Domestic Unsecured Convertible Bonds for which conversion was requested amounted to NT\$3,498,700 thousand. A total of 3,830 thousand shares were issued upon conversion, resulting in additional paid-in capital—share premium from conversion of convertible bonds of NT\$3,479,949 thousand. In addition, fractional share payments of NT\$175 thousand paid to bondholders were debited to capital surplus – convertible corporate bond conversion premium.
- F. In December 2025, the Company exercised the redemption right on its Fifth Domestic Unsecured Convertible Bonds, with a par value of NT\$1,300 thousand, resulting in capital surplus—expired stock option of NT\$126 thousand and other losses of NT\$116 thousand.
- G. It has been fully converted into ordinary shares as of December 2025, and has been approved by the competent authority to terminate OTC trading of convertible bonds on December 19, 2025.

(16) Long-term Loans

Lender	Nature	Limit	Period	March 31, 2026
Fubon Bank - Head Office	Secured bank borrowings	\$ 300,000	2025/02/17~2032/02/17	\$ 300,000
Fubon Bank - Head Office	Secured bank borrowings	\$ 207,000	2025/05/19~2032/02/17	207,000
Fubon Bank - Head Office	Secured bank borrowings	\$ 200,000	2025/07/31~2032/02/17	200,000
Chang Hwa Bank - Chengnei Branch	Secured bank borrowings	\$ 653,440	2023/07/26~2043/07/26	645,180
Chang Hwa Bank - Chengnei Branch	Unsecured borrowings	\$ 1,098,600	2026/03/06~2029/03/06	421,800
Bank of China-Hefei Branch	Secured bank borrowings (Note2)	\$ 400,000	2026/02/05~2036/05/05	116,233
Creditplus Bank AG	Secured bank borrowings (Note1)	\$ 1,214	2023/11/15~2027/11/15	1,161
Less: Long-term Loans payable-current portion				(30,822)
Long-term Loans, net				\$ 1,860,552
Interest rates for long-term loans				1.80%~6.3%

Lender	Nature	Limit	Period	December 31, 2025
Fubon Bank - Head Office	Secured bank borrowings	\$ 300,000	2025/02/17~2032/02/17	\$ 300,000
Fubon Bank - Head Office	Secured bank borrowings	\$ 207,000	2025/05/19~2032/02/17	207,000
Fubon Bank - Head Office	Secured bank borrowings	\$ 200,000	2025/07/31~2032/02/17	200,000
Chang Hwa Bank - Chengnei Branch	Secured bank borrowings	\$ 653,440	2023/07/26~2043/07/26	645,180
Creditplus Bank AG	Secured bank borrowings (Note1)	\$ 1,214	2023/11/15~2027/11/15	1,214

Less: Long-term Loans payable-current portion	(16,210)
Long-term Loans, net	<u>\$ 1,337,184</u>
Interest rates for long-term loans	<u>1.80%~6.3%</u>

<u>Lender</u>	<u>Nature</u>	<u>Limit</u>	<u>Period</u>	<u>March 31, 2025</u>
Chang Hwa Bank - Chengnei Branch	Secured bank borrowings	\$ 653,440	2023/07/26~2043/07/26	\$ 645,180
Taipeifubon	Credit loan	\$ 300,000	2025/02/17~2032/02/17	300,000
Less: Long-term Loans payable-current portion				—
Long-term Loans, net				<u>\$ 945,180</u>
Interest rates for long-term loans				<u>1.847%~1.875%</u>

(Note1) The subsidiary of the Group –ATV Systems GmbH obtained a long-term loan and the loan is secured by company other equipment.

(Note2) The above bank borrowings are secured by a joint and several guarantee provided by the related party, MPI (Suzhou) Corporation.

A. For the information about exposure of the Group's interest rate and liquidity risks, please refer to Note 12(2).

B. Pledged assets for bank loan

For bank loans secured by the Group's assets, please refer to Note 8.

(17) Pension Benefits

A. Defined benefit plan

(a) The Company have instituted regulations for the defined pension plan under the “Labor Standards Law” applicable to the years of services of employees before July 1, 2005, which is the day that the new “Labor Pension Act” came into full force, and the following years of services of employees who choose to continue applying the Labor Standard Law upon enforcement of the Labor Pension Act. Employees who meet the retirement requirements will be paid the pension based on their years of service and average salary or wage of the last six months prior to retirement. Two units are accrued for each year of service for the first 15 years and one unit is accrued for each additional year thereafter, up to a maximum of 45 units. The Company and its domestic subsidiaries contribute 2% of the total salaries of the employees to the special pension fund account with Bank of Taiwan supervised by the Employee Pension Fund Reserve Supervisory Committee. Until the end of March 2026, the balance of the pension funds contributed to the special pension fund account at Bank of Taiwan was NT\$143,553 thousand.

(b) For the aforementioned pension plan, the Group recognized pension costs of all NT\$19 thousand and NT\$2,128 thousand for the three-month periods ended March 31, 2026 and 2025, respectively.

(c) Expected contributions to the defined benefit pension plans of the Group for the

next annual reporting period as at December 31, 2025 is NT\$3,461 thousand.

B. Defined contribution plans

- (a) As of July 1, 2005, the Company and domestic subsidiaries instituted the defined contribution retirement plan according to the "Labor Pension Act", applicable to the native employees. The Group shall contribute the amount equivalent to 6% of the monthly salary of respective native employees to the individual pension accounts of the employees at Labor Insurance Bureau, with respect to the labor pension system under the "Labor Pension Act" chosen by employees. Retired employees may claim for pension disbursement in accordance with the status of their individual accounts and the cumulative contribution in the account through monthly payment or in lump sum.
- (b) Foreign subsidiaries shall contribute specific ratio of the local employees' total salary, on a monthly basis, as the pension or fund of endowment insurance according to the local government regulations. The pension of each employee shall be arranged and managed by government. Except that the subsidiaries shall be obligated to contribute the fund on a monthly basis, the subsidiaries shall bear no other obligations.
- (c) The pension expenses recognized under the Group's defined contributed pension regulations were NT\$32,624 thousand and NT\$25,555 thousand for the three-month periods ended March 31, 2026 and 2025.

(18) Equity

- A. The Company's outstanding common stock at beginning and ending is reconciled as follows:

	Unit: share		
	Jan.1~Mar. 31, 2026	Jan.1~Dec. 31, 2025	Jan.1~Mar. 31, 2025
Balance, beginning	97,981,309	94,231,106	94,231,106
Convertible Bonds Transferred To Common Stock	—	3,830,203	—
Treasury Stock Retirement	—	(80,000)	—
Balance, ending	97,981,309	97,981,309	94,231,106

B. Capital surplus

- (a) Pursuant to the R.O.C. Company Law amended in January 2012, capital surplus shall be first used to offset a deficit and then new shares or cash may be allocated based on realized capital surplus subject to shareholdings. Realized capital surplus referred to in the preceding paragraph included the surplus generated from donations and the excess of the issuance price over the par value of capital stock. According to the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, the capital surplus may be transferred to common stock up to an annual limit of 10% of the paid-in capital.

(b) The balance of the Company's capital surplus:

	March 31, 2026	December 31, 2025	March 31, 2025
<u>May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (Note1)</u>			
Common stock premium	\$ 209,985	\$ 209,985	\$ 210,163
Convertible corporate bond conversion premium	4,908,669	4,908,669	1,428,895
Treasury Stock Transactions	—	—	58,623
<u>May be used to offset a deficit only (Note2)</u>			
Donation from shareholders	1	1	1
Expired stock option	27,131	27,131	27,005
<u>Such capital surplus may not be used for any purpose</u>			
Others-issuance of new shares due to acquisition of shares of another company	19,858	19,858	19,858
Stock option (Elements of equity of convertible corporate bonds)	—	—	338,949
Total	<u>\$ 5,165,644</u>	<u>\$ 5,165,644</u>	<u>\$ 2,083,494</u>

(Note1) 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.

(Note2) Such type of capital reserve pertains to bequeathing to the accepting shareholders without cash inflow and lapsed conversion rights on corporate bonds or reclassification of invalidated employee shareholding pledging.

Ⓐ The company issued the first , second , third and fourth Domestic unsecured convertible corporate bonds; The company recognized NT\$1,428,895 thousand as paid-in capital in excess of par-common stock and treasury stock transaction NT\$8,864 thousand.

Ⓑ The 3rd domestic unsecured conversion of corporate bonds pay off convertible corporate bonds at expiry, in addition to bondholders with converting right not requesting for the conversion to be invalidated, the initially classified “capital surplus – stock option” balance at NT\$27,005 thousand is reclassified as “capital surplus– Expired stock option” item.

Ⓒ The group issued last time Domestic unsecured convertible corporate bonds; The company recognized NT\$49,759 thousand as paid-in capital in excess of par-common stock.

Ⓓ The Company received the shareholders' waiver of equity and 8 shares were transferred to the Company in June 2013. According to laws, the equity acquired by the Company upon receipt of the shareholders' waiver of the same shall be held as treasury stock and stated at the fair value of the stock on the same day, credited into capital surplus-donation from shareholders, NT\$1 thousand.

Ⓔ The Company issued new shares and swapped the equity with the subsidiary, Chain-Logic International Corp. On June 15, 2002. The Company's

shareholding is 100%. The difference between the investment cost and net worth of the acquired equity was NT\$19,858 thousand on the date of investment, stated as capital surplus-others.

- ⑦The Company has passed the capital reduction thru canceling 80,000 shares by the Board of Directors meeting in August 13, 2025. The record date of the capital reduction is August 13, 2025, and the change in registration has been completed. The capital reduction resulted in a debit of NT\$178 thousand to capital surplus–common stock premium, a debit of NT\$58,623 thousand to capital surplus–treasury share transactions, and a debit of NT\$2,944 thousand to retained earnings.

C. Retained earnings

- (a) According to the company laws amended in May 2015, employee remuneration and remuneration to directors/supervisors shall not be allocated from earnings any longer. The Company has had the amended Articles of Incorporation resolved and approved by the board of directors on June 16, 2016. Therefore, if the Company has a profit at the year's final accounting, it shall first pay profit-seeking enterprise income tax and make up any losses from past years, and then make contribution of 10% of the balance to the statutory reserve, unless the statutory reserve reaches the amount of the Company paid-in capital, and also make provision/reversal of special reserves pursuant to laws. The residual balance shall be added to undistributed earnings carried from previous years. The Board shall draft a motion for allocation of the residual balance plus the undistributed earnings, and submit the same to a shareholders' meeting to resolve whether shareholder bonus shall be allocated or the earnings shall be retained.
- (b) The shareholders' meeting resolved to amend the Company Act of Incorporation as following on June 17, 2011: For the time being, the Company's industrial development is still growing, the dividend policy requires that the board of directors shall draft the motion for allocation of earnings each year and submit the same to a shareholders' meeting for ratification, subject to the Company's present and future investment environments, funding demand, status of competition domestically/overseas and capital budget and by taking care of shareholders' interest, balanced stock dividend and the Company's long-term financial planning into consideration. The earnings will be allocated in the form of cash dividend or stock dividend, subject to the funding demand and level of dilution of EPS. The cash dividend to be allocated, if any, shall be no less than 10% of the total stock dividend.

(c) Legal reserve

According to the Company Law amended in January 2012, the Company shall contribute 10% from the income after tax as the legal reserve until it is equivalent to the gross capital. When the Company suffers no loss, new shares or cash may be allocated from the legal reserve upon resolution of the shareholders' meeting, provided that the new shares or cash allocated shall be no more than 25% of the paid-in capital.

(d) Special reserve

Following a company's adoption of the TIFRS for the preparation of its financial reports, when distributing distributable earnings, it shall set aside to special reserve based on the difference between the amount already set aside and the total debit balance of other shareholders' equity. For any subsequent reversal of other net deductions from shareholders' equity, the amount reversed may be distributed.

- (e) The appropriations of 2025 earnings had been proposed by the Board of Directors on March 11, 2026 and the appropriations of 2024 earnings had been approved by the shareholders during their meeting on June 11, 2025. Details are summarised below:

	2025		2024	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 319,261		\$ 231,371	
Special reserve	—		(9,089)	
Cash dividends	2,159,589	\$ 22	1,507,698	\$ 16

As at May 13, 2026, the abovementioned 2025 earnings appropriation has not yet been approved by the stockholders. These financial statements do not reflect the dividends payable.

- (f) The information about allocation of retained earning approved by the Board of Directors and resolved by a shareholders' meeting may be viewed at the "MOPS".

D. Treasury stock : None.

E. Share-based payment — employee compensation plan

As of March 31, 2026, information on outstanding ESO is shown below: None.

(19) Operating income**A. Operating income**

	<u>Jan.1~Mar. 31, 2026</u>	<u>Jan.1~Mar. 31, 2025</u>
Revenue from contracts with customers		
Sales revenue	\$ 3,937,825	\$ 2,817,985
Processing Fees revenue	—	509
Lease revenue	—	11,242
Other		
Commission revenue	5,677	3,729
Less: operating revenue attributable to the discontinued operation	(10,435)	(4,767)
Total	<u>\$ 3,933,067</u>	<u>\$ 2,828,698</u>

B. Contract assets and contract liabilities

The Group recognized the contract assets and contract liabilities of the revenue from contracts with customers as following:

(a) Contract assets: None.

(b) Contract liabilities as following:

	<u>Mar 31, 2026</u>	<u>Dec. 31, 2025</u>	<u>Mar 31, 2025</u>
Contract liability-current			
Sales revenue received in advance	\$ 2,304,255	\$ 1,595,305	\$ 1,459,946
Total	<u>\$ 2,304,255</u>	<u>\$ 1,595,305</u>	<u>\$ 1,459,946</u>

Revenue of the contract liabilities recognized in the beginning:

	<u>Jan.1~Mar. 31, 2026</u>	<u>Jan.1~Mar. 31, 2025</u>
At January 1		
Revenue recognized in this period		
Sales revenue received in advance transfer to revenue	\$ 591,976	\$ 948,198
Total	<u>\$ 591,976</u>	<u>\$ 948,198</u>

(20) Non-operating income and expenses**A. Other gains and losses, net**

	<u>Jan 1~Mar 31, 2026</u>	<u>Jan 1~Mar 31, 2025</u>
Losses on obsolescence of property, plant and equipment	\$ -	\$ -
Gains(Losses) on disposals of property, plant and equipment	7,999	(7,086)
Gains(Losses) on financial assets (liabilities) at fair value through profit or loss	(319)	(24,500)
Net currency exchange gains (losses)	127,712	66,259
Gains(losses) on lease modification	6	25
Others	(700)	(464)
Less: other gains and losses attributable to the discontinued operation	116	(35)
Total	<u>\$ 134,814</u>	<u>\$ 34,199</u>

B. Financial cost

	<u>Jan 1~Mar 31, 2026</u>	<u>Jan 1~Mar 31, 2025</u>
Interest expense		
Convertible corporate bonds	\$ —	\$ 14,781
Bank loan	12,213	9,320
Imputed interest from deposit	26	27
Lease liabilities	4,058	1,154
Subtotal	16,297	25,282
Less: capitalized interest	(7,498)	—
other gains and losses attributable to the discontinued operation	(11)	(17)
Total	<u>\$ 8,788</u>	<u>\$ 25,265</u>
Capitalized interest rate	<u>1.73%-2.75%</u>	<u>—</u>

C. Interest income

	<u>Jan 1~Mar 31, 2026</u>	<u>Jan 1~Mar 31, 2025</u>
Interest income from bank deposits	\$ 9,009	\$ 18,779
Imputed interest from deposit	233	140
Financial assets measured at fair value through profit or loss – non-current interest income	4	—
Less: other gains and losses attributable to the discontinued operation	—	(2)
Total	<u>\$ 9,246</u>	<u>\$ 18,917</u>

(21) Income tax

A. The Group's income tax expenses (gains) are specified as following:

	<u>Jan 1~Mar 31, 2026</u>	<u>Jan 1~Mar 31, 2025</u>
Current tax:		
Current tax on profits for the period	\$ 281,666	\$ 152,896
Adjustments in respect of prior years	—	—
Total current tax	281,666	152,896
Deferred tax:		
Origination and reversal of temporary differences	16,767	9,000
Impact of change in tax rate	—	—
Total deferred tax	16,767	9,000
Income tax expense	<u>\$ 298,433</u>	<u>\$ 161,896</u>

- B. The Group recognized Income tax expenses in other comprehensive income are NT\$ 6,834 thousand and NT\$0 start from January to March, at 2026 and 2025 respectively.
- C. The Group income tax expenses recognized under the title of equity are NT\$0 start from January to March, at 2026 and 2025.
- D. The investment credit tax on deferred income tax assets which has been recognized by the Company before March 31, 2026 shall be credited by the following deadline:

Item	Total credit	Deducted amount	Credited balance in current period	Balance to be credited	Last year of credit
R&D expenditure (projected) in 2026	\$ 24,139	\$ —	\$ 24,139	\$ —	(non-deferred)
	\$ 24,139	\$ —	\$ 24,139	\$ —	

(Note) According to the "Regulations Governing Investment Credit Applicable to a Company's R&D Expenditure" promulgated on November 8, 2010, the tax credit shall be no more than 30% of the income tax payable in the year and prohibited from being deferred until next year.

E. Authorization of income tax:

	Year
MPI Corporation	2024
Chain-Logic International Corp.	2023
Allstron Corp	2023

- F. Under the amendments to the Income Tax Act which was promulgated in February 7, 2018, the Company's applicable income tax rate was 20% effective from January 1, 2018. The Company has assessed the impact of the change in income tax rate. Besides, the tax rate of undistributed earnings in 2018 was 5%.

(22) Earnings per common share

A. Basic EPS

The basic EPS is calculated based on the income vested in the Company's common stock holders dividing by the weighted average number of outstanding common stock.

B. Diluted EPS

The diluted EPS is calculated upon adjustment of the effect of all potential diluted common stocks based on the income vested in the common stock holders and the weighted average number of outstanding common stock.

C. The Company's basic EPS and diluted EPS are calculated as follows:

	Jan 1~ Mar 31, 2026			Jan 1~ Mar 31, 2025		
	Amount after tax	Weighted average number of outstanding common stock (thousand shares)	EPS (NT\$)	Amount after tax	Weighted average number of outstanding common stock (thousand shares)	EPS (NT\$)
Basic EPS						
Net profit attributed to the Company's continued operation	\$1,227,996		\$ 12.54	\$ 726,494		\$ 7.71
Net loss attributed to the Company's discontinued operation	(518)		(0.01)	(2,762)		(0.03)
Net profit attributed to the Company's common stock shareholders	\$1,227,478	97,981	\$ 12.53	\$ 723,732	94,231	\$ 7.68

Diluted EPS

Net profit attributed to the Company's continued operation	\$1,227,996	97,981	\$ 726,494	94,231		
Effect of all potential diluted common stocks						
Domestic unsecured convertible corporate bond	—	—	—	3,763		
Employees stock bonus	—	38	—	120		
Net profit attributed to the Company's continued operation plus effect of potential common stocks	\$1,227,996		\$ 12.53	\$ 726,494	\$ 7.41	
Net loss attributed to the Company's discontinued operation	(518)		(0.01)	(2,762)	(0.03)	
Net profit attributed to the Company's common stock shareholders plus effect of potential common stocks	\$1,227,478	98,019	\$ 12.52	\$ 723,732	98,114	\$ 7.38

For the details about capital increase, please see Note 6(18).

(23) Business combinations - acquisition of subsidiaries :

- A. For the Group's operational development strategy, the Company acquired 100% equity ownership of ATV Systems GmbH (hereinafter referred to as "ATV") in November 2025 for EUR 14,000,000 (equivalent to NT\$488,910 thousand) and obtained control over ATV. ATV's principal operations in Germany include the design, development, and manufacture of advanced electronic testing solutions, electronic component packaging and wafer-level functional test equipment, software and hardware development for industrial automation, distribution of electronic and semiconductor manufacturing equipment, as well as consulting and training services. The Group expects that this acquisition will enhance the competitive advantages of its engineering probe cards and equipment, as well as expand its overall market business scale.
- B. The following table summarizes the consideration paid for ATV and the fair values of the assets acquired and liabilities assumed at the acquisition date, as well as the acquisition date:

	Acquisition Date November 1, 2025
Purchase consideration	
Cash paid	\$ 488,910
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalent	\$ 71,164
Accounts Receivables	65,892
Other Receivables	5,945
Inventories	34,821
Prepayments	3,733
Equity instruments at fair value through other comprehensive income—noncurrent	34,220
Debt instruments at fair value through other comprehensive income—non-current	7,252
Property , plant and equipment	76,282
Right-of-use asset	4,945
Identifiable intangible assets-software	259
Identifiable intangible assets- Developed technology and others	61,763
Deferred income tax assets	1,416
Short-term and long-term loans	(1,179)
Contract liability	(9,121)
Account payable	(47,772)
Provisions	(1,149)
Other payables	(7,844)
Other current liabilities	(252)
Lease liability	(4,721)
Deferred income tax liabilities	(3,731)
Other noncurrent liabilities	(8,330)
Total identifiable net assets	\$ 283,593
Goodwill	\$ 205,317

The fair value of the assets and liabilities of ATV (excluding identifiable property, plant, and equipment and other intangible assets) were according to the book value as of November 1, 2025 audited by public accountant. The fair value was the optimum expectation at acquisition date.

The gross contractual amounts of accounts receivable totaled NT\$66,500 thousand, of which NT\$608 thousand was expected to be uncollectible at the acquisition date. The Group has hired expert for the valuation of fair value of the identifiable intangible assets. The Group received the purchase price allocation report in February 2026 which indicated that the fair value of identifiable intangible assets (including developed technology and client base) of ATV at the date of acquisition was NT\$61,763 thousand.

The Group engaged external specialists to evaluate the fair value of real estate and obtained the purchase price allocation appraisal report in February 2026. According

to the valuation report, the fair value of ATV's real estate at the acquisition date was NT\$59,018 thousand.

The comparative figures have been restated as if the initial accounting was completed at the acquisition date. The Group will continue to review the above matters during the measurement period. The fair value of the identifiable assets acquired and liabilities assumed is provisional pending receipt of the final valuations for those assets and liabilities. If obtained new information that the adjustment of the above provisional amount or additional provision on acquisition date within one year of the acquisition date, would revise the accounting program of acquisition.

The goodwill mainly arises from the Group's ability to expand into the European market through ATV, broaden its business presence in Europe, and generate operational growth momentum. This is expected to enhance the competitiveness of the Group's products, provide customers with more comprehensive total solution services, and expand the Group's business scale in the European market. Synergies are expected to be achieved through business integration.

The goodwill mainly arises from the Group's ability to expand into the European market through ATV, broaden its business presence in Europe, and generate operational growth momentum. This is expected to enhance the competitiveness of the Group's products, provide customers with more comprehensive total solution services, and expand the Group's business scale in the European market. Synergies are expected to be achieved through business integration.

- C. Since the consolidation of ATV on November 1, 2025, ATV contributed operating revenue of NT\$54,068 thousand and net income before tax of NT\$88 thousand. Assuming ATV had been consolidated starting January 1, 2025, the Group's sales revenue and net income (loss) before income tax for the period from January to December 2025 would have been NT\$285,238 thousand and NT\$3,575 thousand, respectively.
- D. On November 17, 2025, the Company's Board of Directors approved a plan to acquire 100% of the equity interest in Focus Microwaves Inc. ("Focus") from its shareholders for a total consideration of USD 28,000,000 on March 6, 2026, the Company made an advance payment of USD 22,430,785 (equivalent to NT\$710,899 thousand), which was recognized as advance payments for investments.

(24) Employee benefits, depreciation, depletion and amortization expenses are summarized as follow

Nature	Function	For the three-month2026 period ended March 31,			For the three-month2025 period ended March 31,		
		Operating cost	Operating expense	Total	Operating cost	Operating expense	Total
Employee benefit expense							
Wages and salaries		639,450	554,108	1,193,558	495,103	426,076	921,179
Labor and health insurance expense		51,359	41,580	92,939	23,265	21,458	44,723
Pension costs		15,362	17,281	32,643	14,044	13,639	27,683
Director remuneration		—	33,785	33,785	—	19,642	19,642
Other personnel expense (Note)		51,968	21,188	73,156	42,021	14,321	56,342
Depreciation expenses		149,254	62,083	211,337	89,768	43,822	133,590
Depletion expenses		—	—	—	—	—	—
Amortization expenses		15,710	26,398	42,108	7,105	18,550	25,655
Less: operating cost and expense attributable to the discontinued operation		(2,529)	(1,069)	(3,598)	(2,221)	(1,144)	(3,365)

(Note) The other personnel expenses including food stipend, overtime pay and employee benefits.

A. According to the Company's existing articles of incorporation, the Company shall allocate remuneration to employees and remuneration to directors/supervisors when allocating the earnings.

B. (a)The Company has approved the motion for amendments to the Articles of Incorporation on June 11, 2025:

If the Company retains income before tax after the account settlement, it shall allocate 0.1%~15% thereof as the remuneration to employees, and not be higher than 3% thereof as the remuneration to directors. Of the amount allocated to employees' remuneration, no less than 50% shall be taken to allocate for distribution to basic-level employees. However, profits must first be taken to offset against cumulative losses, if any. The remainder, if any, shall be allocated as the remuneration to employees and directors on a pro rata basis as referred to in the preceding paragraph.

(b)The Company has approved the motion for amendments to the Articles of Incorporation on June 15, 2020:

If the Company retains income before tax after the account settlement, it shall allocate 0.1%~15% thereof as the remuneration to employees, and not be higher than 3% thereof as the remuneration to directors. However, profits must first be taken to offset against cumulative losses, if any. The remainder, if any, shall be allocated as the remuneration to employees and directors on a pro rata basis as referred to in the preceding paragraph.

The allocation of remuneration to employees and directors shall be resolved and approved by a majority of the directors present at a directors' meeting attended

by more than two-thirds of the whole directors, and reported to a shareholders' meeting.

Employees' remuneration may be paid in the form of stock or in cash, and can be paid to employees of affiliated companies that satisfy certain criteria.

- C. The Company estimated the remuneration to employees was NT\$135,140 thousand and NT\$78,570 thousand, respectively for the three-month ended March 31, 2026 and 2025 and the remuneration to directors NT\$33,785 thousand and the remuneration to directors NT\$19,642 thousand. Said values were stated into salary expenses. The values were estimated based on the earnings gained until the current period (this year).
- D. The remuneration to employees and directors 2025 resolved to be allocated at the Board of Directors meeting on March 11 2026 were NT\$341,842 thousand and NT\$85,461 thousand, respectively, identical with that recognized in the financial statement 2025, and the remuneration to employees will be paid in cash. The proposed distribution will be submitted to the Company's 2026 annual shareholders' meeting for approval.
- E. The remuneration to employees and directors 2024 resolved to be allocated at the shareholders' meeting on June 11, 2025 by Board of Directors meeting on March 12 2025 were NT\$249,429 thousand and NT\$62,357 thousand, respectively, identical with that recognized in the financial statement 2024, and the remuneration to employees will be paid in cash. The remuneration will be paid after the report is resolved at the general shareholders' meeting 2025.
- F. The information about remuneration to employees and remuneration to directors approved by the Board of Directors and resolved by a shareholders' meeting may be viewed at the "MOPS".

(25) Supplemental cash flow information

A. Investing activities paid in cash in part only:

	Jan 1~Mar 31, 2026	Jan 1~Mar 31, 2025
Purchase of property, plant and equipment	\$ 1,486,794	\$ 705,425
Add: opening balance of payable on equipment	(466,310)	647,863
Less: ending balance of payable on equipment	266,373	(586,371)
Cash paid during the period	<u>\$ 1,286,857</u>	<u>\$ 766,917</u>

B. Financing activities not affecting cash flow: None.

7. Transactions with related parties

(1) Parent company and ultimate controller

The Company is the ultimate controller of the Group.

(2) The names and relationship of related parties: None.

(3) Important transactions with related parties

The balance and transaction between the Company and its subsidiaries have been derecognized from the consolidated financial statements and were not disclosed accordingly. There was no transaction between the Group and other related parties for the three-month ended March 31, 2026 and 2025.

(4) Information about remuneration to the management

Information about remuneration to the Group's management is stated as follows:

	Jan 1~Mar 31, 2026	Jan 1~Mar 31, 2025
Short-term employee benefits	\$ 18,685	\$ 7,860
Termination benefits	—	—
Post-employment benefits	—	—
Other long-term benefits	—	—
Total	<u>\$ 18,685</u>	<u>\$ 7,860</u>

Said remuneration to the management is decided by the Remuneration Committee subject to personal performance and market trend. For the relevant information, please see the annual report of the general shareholders' meeting.

8. Pledged assets

The following assets have been provided to the Group to pledge for bank loans, import business tax, sale commitment, notes payable, payment commitment and repatriated offshore funds. The book value thereof is stated as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Land (Including investment properties)	\$ 1,590,900	\$ 1,505,103	\$ 1,505,103
Building (Including investment properties)	1,362,452	1,372,827	1,418,658
Other equipments	822	909	—
Pledged bank deposit (stated as other current assets)	—	—	1,626
Other non-current financial assets (stated as other non-current assets)	17,749	18,590	12,683
Total	<u>\$ 2,971,923</u>	<u>\$ 2,897,429</u>	<u>\$ 2,938,070</u>

9. Significant contingent liability and unrecognized contractual commitment

(1) Contingency: None.

(2) Commitment:

- A. Balance of unused letter of credit issued by the Group, guarantee money paid and service charges: None.
- B. The outstanding capital expenditure amount under the purchase orders signed is

stated as following:

	March 31, 2026	December 31, 2025	March 31, 2025
Purchases of property, plant and equipment	\$ 2,732,060	\$ 2,832,121	\$ 2,530,290

- C. The Group signed a technology transfer agreement with a Non-related party, and the main contents are as follow:

Duration of agreement	Transferred Technology Product	Terms of Payment	Important Notes
5 years (4 th Quarter 2023 to 3 rd Quarter 2028)	The Transfer of Technology of Thermal Chuck Systems	The Total Agreement Price is €8,000,000, with the amount of €5,600,000 (equivalent to NT\$ 192,200 thousand) was paid in March 31 2026. The remaining amount should be paid is €2,400,000 (€1,200,000 should be paid in the next year and then, in the following 2-5 years should pay €1,200,000).	1. If the Group terminates the Agreement before validation of Block 1, the Group shall be responsible for 100% of the Total Agreement Price. 2. If the Group terminates the Agreement after the validation of Block 1 but before the validation of Block 2, the Group will pay 100% of the Total Agreement Price plus 2 years of royalties. 3. If the Group terminates the Agreement after the validation of Block 2, the Group will pay 3 years of royalties.

- D. The Group, in order to apply for the Taiwan Industry Innovation Platform Program, signed a system development project contract with the Taiwan Small & Medium Enterprise Counseling Foundation. The project period is from August 1, 2024 to July 31, 2026, with a total subsidy amount of NT\$34,000 thousand. When requesting the first subsidy disbursement for the first-year, the Group issued a bank-guaranteed promissory note of NT\$34,000 thousand. If the Group breaches the contract, the Foundation reserves the right to suspend subsequent subsidy disbursements and reclaim any distributed subsidy according to the contract.

10. Significant disaster loss: None.

11. Significant subsequent events:

- (1) To strengthen its working capital, the Company approved the issuance of its sixth domestic unsecured convertible bonds at a meeting of the Board of Directors held on April 8, 2026. The terms and conditions of the issuance are summarized as follows:

A. Total Issuance Amount

The par value of each convertible bond is NT\$100,000, with a total par value of NT\$5 billion. The bonds were issued at 100 %~101% of the par value, for a total of 50,000 bonds issued.

B. Issuance Period

Five years.

- (2) To meet operational development needs, the Board of Directors approved a resolution on April 8, 2026, for the Company to acquire land and buildings in the Hukou Industrial Park from a non-related party for self-use, with a total transaction amount of NT\$2,000,000 thousand.

12. Others

(1) Capital management

The Group's capital management objective is intended to protect the Group's continued operation and ensure maintenance of well-founded credit ratings and optimal capital structure to reduce capital cost, in order to support the enterprise's operation and maximization of shareholders' return. The Group manages and adjusts the capital structure subject to the economic condition. The Group might adjust the stock dividend to be paid, refund of capital, issuance of new shares or realization of assets to reduce liabilities, in order to maintain and adjust the capital structure.

The Group controls its capital structure based on the debt/equity ratio. Said ratio is net liabilities dividing by the net worth. The Group maintained the same strategy in 2026 as that in 2025, dedicated to maintaining the debt/equity ratio in 50%~100%. The Group's debt ratios on March 31, 2026, December 31, 2025 and March 31, 2025 are stated as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Total liabilities	\$ 9,958,605	\$ 9,424,231	\$ 9,079,574
Total net worth	15,755,634	14,578,603	10,456,796
Debt/equity ratio	63%	65%	87%

(2) Financial instruments by category

A. The financial instruments of the group are stated as follows:

- (a) Financial assets: Including financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortized cost, cash and cash equivalents, notes receivable, accounts receivable, other receivables, guarantee deposits paid and other financial assets.
- (b) Financial liabilities: Including financial liabilities at fair value through profit or loss, short-term loans, notes payable, accounts payable, other payables, lease liabilities, corporate bonds payable (including current portion), long-term loans (including current portion), guarantee deposits received and other financial liabilities.

B. Risk management policies

- (a) The Group's financial risk management aims to manage the market risk, credit risk and liquidity risk related to operating activities, and to identify measure and administer said risks based on policies and risk preference.

- (b) The Group has established adequate policies, procedures and internal controls pursuant to the related regulations, in order to manage said financial risk. The important financial activities shall be audited and approved by the board of directors according to the related regulations and internal control system. In the duration of financial management activities, the Group shall strictly comply with the requirements related to financial risk management defined by the Company.

C. Significant financial risks and degrees of financial risks

(a) Market risk

The Group's market risk arises from market price fluctuation resulting in fluctuation of the fair value or cash flow of financial instruments. The market risk primarily includes foreign exchange risk, interest rate risk and other pricing risks.

Practically, few single risk variances would change independently. Additionally, changes of various risk variances are generally correlative to each other. Notwithstanding, the sensitivity analysis of the following risks does not take the interaction of related risk variances into consideration.

① Foreign exchange risk

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

The Group's receivable accounts denominated in foreign currency are identical with payable accounts denominated in foreign currency in some currencies and, therefore, the equivalent positions would produce the hedging effect naturally. Considering that said natural hedging did not meet the hedging accounting policy, the Group did not adopt the hedging accounting policy. Further, the net investment in foreign operations was identified as strategic investment. Therefore, the Group did not adopt any hedging policy against it.

The sensitivity analysis on the Group's foreign exchange risk was primarily intended to be conducted against the titles in foreign currencies at the end of the financial reporting and the effect produced by the revaluation/devaluation of related foreign currencies on the Group's income and equity. The Group's foreign exchange risk arises primarily from fluctuation in the foreign exchange rate of USD, Japanese Yen and Euro and RMB.

The Group's business lines involved some non-functional currencies (the

functional currency of the Company and some of its subsidiaries was NTD, and that of some subsidiaries is USD, RMB , KRW and EUR). Therefore, the Company would be subject to the effect produced by fluctuation in foreign exchange rate. The information about assets denominated in foreign currency exposed to significant effect produced by fluctuation in foreign exchange rate is stated as follows:

March 31, 2026				
	Currency unit	Amount in foreign currency (thousand dollars)	Applicable foreign exchange rate, ending (Dollar)	Book value (NTD) (thousand dollars)
Financial assets	NTD/USD	\$ 93,667	32.17868	\$ 3,014,071
	NTD/JPY	\$ 40,481	0.20066	\$ 8,123
	NTD/EUR	\$ 3,381	35.57117	\$ 123,647
	NTD/RMB	\$ 413,574	4.60530	\$ 1,904,634
	NTD/KRW	\$ 5,384	0.02112	\$ 114
	NTD/HKD	\$ 6	4.02700	\$ 26
	NTD/MYR	\$ 21	7.65250	\$ 162
	NTD/SGD	\$ 5	24.65250	\$ 122
	NTD/GBP	\$ 1,140	42.24246	\$ 48,159
	NTD/INR	\$ 10	0.34000	\$ 3
	NTD/PHP	\$ 79	0.52680	\$ 42
	NTD/CAD	\$ 2	22.96373	\$ 48
	NTD/THB	\$ 156	0.84800	\$ 132
	NTD/CHF	\$ 2	39.78000	\$ 80
Financial liabilities	NTD/USD	\$ 15,137	38.84954	\$ 588,083
	NTD/JPY	\$1,704,147	0.20295	\$ 345,851
	NTD/EUR	\$ 1,575	36.84651	\$ 58,018
	NTD/RMB	\$ 1,204	11.81556	\$ 14,230
	NTD/SGD	\$ 10	24.67500	\$ 253
	NTD/MYR	\$ 9	7.65250	\$ 70
	NTD/GBP	\$ 3	42.50722	\$ 111
December 31, 2025				
	Currency unit	Amount in foreign currency (thousand dollars)	Applicable foreign exchange rate, ending (Dollar)	Book value (NTD) (thousand dollars)
Financial assets	NTD/USD	\$ 83,308	31.38663	\$ 2,614,758
	NTD/JPY	\$ 28,739	0.20059	\$ 5,765
	NTD/EUR	\$ 2,763	36.80177	\$ 101,667
	NTD/RMB	\$ 343,728	4.46710	\$ 1,535,466
	NTD/KRW	\$ 5,566	0.02201	\$ 123
	NTD/HKD	\$ 6	3.98400	\$ 26
	NTD/MYR	\$ 22	7.48050	\$ 167
	NTD/SGD	\$ 21	24.32498	\$ 505
	NTD/GBP	\$ 1,149	42.28603	\$ 48,591

	NTD/INR	\$ 10	0.35000	\$ 3
	NTD/PHP	\$ 79	0.53350	\$ 42
	NTD/THB	\$ 251	0.84800	\$ 213
	NTD/CHF	\$ 3	39.41000	\$ 103
Financial liabilities	NTD/USD	\$ 10,535	31.49887	\$ 331,834
	NTD/JPY	\$ 752,003	0.20290	\$ 152,581
	NTD/EUR	\$ 3,956	37.11040	\$ 146,795
	NTD/RMB	\$ 1,050	5.18667	\$ 5,447
	NTD/CAD	\$ 33	23.01690	\$ 766
	NTD/GBP	\$ 2	45.54979	\$ 73
March 31, 2025				
	Currency unit	Amount in foreign currency (thousand dollars)	Applicable foreign exchange rate, ending (Dollar)	Book value (NTD) (thousand dollars)
Financial assets	NTD/USD	\$ 59,697	33.11620	\$ 1,976,942
	NTD/JPY	\$ 40,272	0.22278	\$ 8,972
	NTD/EUR	\$ 8,265	35.90431	\$ 296,755
	NTD/RMB	\$193,624	4.54682	\$ 880,375
	NTD/KRW	\$ 3,946	0.02276	\$ 90
	NTD/HKD	\$ 6	4.21400	\$ 27
	NTD/MYR	\$ 21	7.21850	\$ 153
	NTD/SGD	\$ 33	24.62500	\$ 801
	NTD/GBP	\$ 662	43.00378	\$ 28,449
	NTD/INR	\$ 10	0.39000	\$ 4
	NTD/PHP	\$ 79	0.58010	\$ 46
	NTD/THB	\$ 38	0.84800	\$ 32
	NTD/CHF	\$ 3	36.46000	\$ 99
Financial liabilities	NTD/USD	\$ 2,769	33.25598	\$ 92,079
	NTD/JPY	\$296,632	0.22505	\$ 66,757
	NTD/EUR	\$ 690	36.17965	\$ 24,961
	NTD/RMB	\$ 254	4.60315	\$ 1,167
	NTD/MYR	\$ 2	7.98097	\$ 14

In consideration of the Group's multiple functional currency types, the information about exchange gain or loss for currency is disclosed by summarization. The foreign currency exchange gain (loss) (including the realized and unrealized) was NT\$127,712 thousand and NT\$66,259 thousand until March 31, 2026 and 2025.

⑧ Cash flow and fair value interest rate risk

The interest rate risk arises when the fluctuation of market interest rate results in fluctuation in fair value of financial instruments or in future cash flow. The Group's interest rate risk arises primarily from the loan with floating interest rate.

The Group maintained adequate portfolio with fixed and floating interest rates to manage the interest rate risk.

© Equity price risk

- a. Equity securities held by the Group are susceptible to price risk arising from uncertainties about future values of the investment securities. The Group manages the equity price risk through placing limits on individual and total equity instruments. Reports on equity portfolio are submitted to the Group's senior management on a regular basis. The Board of Directors shall review all equity investment decisions and approve where appropriate.
- b. As of March 31, 2026, December 31, 2025 and March 31, 2025, the sensitivity analyses for the changes in the securities price at the reporting date were performed using the same basis for the profit and loss with all other variable factors remaining constant as illustrated below:

Stock in domestic listed company through private placement

Prices of securities at the reporting date	March 31,2026		December 31, 2025		March 31,2025	
	Sensitivity of Profit or Loss	Sensitivity of other comprehensive income	Sensitivity of Profit or Loss	Sensitivity of other comprehensive income	Sensitivity of Profit or Loss	Sensitivity of other comprehensive income
Increasing 5%	\$ —	\$ 14,560	\$ —	\$ 20,160	\$ —	\$ 15,680
Decreasing 5%	\$ —	\$ (14,420)	\$ —	\$ (20,020)	\$ —	\$ (15,470)

Domestic innovation board common stock

Prices of securities at the reporting date	March 31,2026		December 31, 2025		March 31,2025	
	Sensitivity of Profit or Loss	Sensitivity of other comprehensive income	Sensitivity of Profit or Loss	Sensitivity of other comprehensive income	Sensitivity of Profit or Loss	Sensitivity of other comprehensive income
Increasing 5%	\$ —	\$ 3,475	\$ —	\$ 3,424	\$ —	\$ 3,994
Decreasing 5%	\$ —	\$ (3,470)	\$ —	\$ (3,419)	\$ —	\$ (3,994)

④ Other risks over market value

In addition to meeting expected consumption and sale needs, the Group did not sign any product contract which did not apply net settlement.

- ⑤ Under the circumstance that all of the other factors remained unchanged, the sensitivity analysis on the changes in related risks before tax on March 31, 2026, December 31 and March 31, 2025 are stated as following:

March 31, 2026		
Primary risk	Range of change	Sensitivity of Profit or Loss
Foreign exchange rate risk	Fluctuation in foreign exchange rate+/- 3%	+/-128,492 Thousand
Interest rate risk	Loan with floating interest rate +/- 0.25%	+/-6,853 thousand

December 31, 2025		
Primary risk	Range of change	Sensitivity of Profit or Loss
Foreign exchange rate risk	Fluctuation in foreign exchange rate +/- 3%	+/-109,937 Thousand
Interest rate risk	Loan with floating interest rate +/- 0.25%	+/-6,755 Thousand

March 31, 2025		
Primary risk	Range of change	Sensitivity of Profit or Loss
Foreign exchange rate risk	Fluctuation in foreign exchange rate +/- 3%	+/-97,001 Thousand
Interest rate risk	Loan with floating interest rate +/- 0.25%	+/-2,363 thousand

(b) Credit risk

- Ⓐ Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms, and the contract cash flows of debt instruments stated at amortized cost, at fair value through profit or loss and at fair value through other comprehensive income.
- Ⓑ The group set up the management of credit risk by Group perspective. According to the loan policy expressly defined internally in the Group, each business dept. Within the Group shall conduct the management and credit risk analysis on each new customer before setting payment and proposing the delivery terms and conditions. The internal risk control evaluates customers' credit quality by taking into consideration the customers' financial position, and past experience and other factors. The individual risk limit is set by the management according to the internal or external ratings. The management will also control the periodic drawdown of credit limits. The main credit risk results from derivative financial instruments and the balance deposited in banks and financial organizations, and customers' credit risk, including the unearned accounts receivable and undertaken transactions. The Group also applied some credit enhancement instruments (e.g. advance sale receipts) in a timely manner to reduce customers' credit risk.
- Ⓒ For the three-month periods ended March 31, 2026 and 2025, no circumstances resulting in excess of the credit limit have taken place. Meanwhile, the management expects no material loss resulting from trading counterpart's failure to perform contract.
- Ⓓ The Group's Finance Dept. Manages the credit risk over the deposits in banks and other financial instruments according to the Group's policy. The Group's trading counterparts were decided by the internal control

procedure, who were trustworthy banks and corporations which were not expected to breach the contracts. Therefore, there should be no significant credit risk.

⑤ Guarantee

Under the Group's policy, financial guarantees may only be provided to wholly owned subsidiaries, including fellow subsidiaries. As of March 31, 2026, the details of the endorsement and guarantee provided by MPI (SUZHOU) CORPORATION to subsidiary, MPH Corporation (Hefei) Ltd. are disclosed in Note 13, Schedule 2. As of December 31, 2025 and March 31, 2025, the Group had not provided any endorsement or guarantees.

⑥ The Group adopts following assumptions under IFRS 9 to assess whether there has been a significant increase in credit risk on that instrument since initial recognition:

If the contract payments were past due based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.

⑦ The Group in line with credit risk management procedure, when the counterparty of transaction has financial difficulties, business accidents, restrictions on the acceptance of orders due to legal restrictions, refunds of company bills and any factors (such as fires, earthquakes and natural disasters). A default is considered to have occurred in the event that the possibility of recovering the receivable is very low, the default has occurred.

⑧ The Group classifies customer's notes receivable, accounts receivable, contract assets and rents receivable in accordance with geographic area, product types, credit rating of customer, collaterals, credit risk on trade and customer types. The Group applies the modified approach using provision matrix to estimate expected credit loss under the provision matrix basis.

⑨ The Group wrote-off the financial assets, which cannot be reasonably expected to be recovered, after initiating recourse procedures. However, the Group will continue executing the recourse procedures to secure their rights.

⑩ The Group used the foreseeable of Taiwan Institute of Economic Research boom observation report to adjust historical and timely information to assess the loss allowance of notes receivable and accounts receivable. The group use provision matrix to estimate expected credit loss under the provision matrix basis. The provision matrix basis based on

historical default rates observed during the lifetime of accounts receivable to adjust. On each reporting day, the Group updated the observed historical default rates and analyzed changes. On March 31, 2026, December 31, 2025 and March 31, 2025, the Group expected credit loss rate during the lifetime is stated as follow:

	Notes Receivable	Accounts Receivable					
	dishonoured check	Without past due	1~90 days	91 to 180 days	181 to 360 days	1 to 2 years	More than 2 year
Expected loss rate	100%	0%	7%	15%	25%	50%	100%

- Ⓚ The Group grants the loan period varying based on the evaluation on each trading customer, generally O/A 60 days or 210 days. For the information about the changes of loss allowance provided for the Group's impairment on receivable accounts and account age analysis on loans, please see Note 6(4).

(c) Liquidity risk

- Ⓐ The liquidity risk arises when the Group fails to deliver cash or other financial assets to repay financial liabilities and to perform the related obligation. The Group managed the liquidity in a manner ensuring that the Group has sufficient working fund to repay matured liabilities under the general and critical circumstances, so as to avoid unacceptable loss or impairment on the Group's goodwill.
- Ⓑ The Group's will call the management meeting periodically to assist Financial Accounting Dept. Control the need for cash flow and the optimal investment return in cash. Generally, the Group will ensure that it has sufficient cash to meet the need for expected operating expenditure for 90 days, including performance of financial obligation, but excluding the potential effect which it is impossible to expect reasonably under extreme circumstances, e.g. natural calamity. The unused limit of the Group's loan totaled NT\$4,598,800 thousand on March 31, 2026.
- Ⓒ The following table refers to the non-derivative financial liabilities and grouped subject to the relevant expiry dates. The non-derivative financial liabilities are analyzed based on the residual period from the date of balance sheet until the expiry date. Nevertheless, the Group did not hold derivative financial liabilities.

Non-derivative financial liabilities	March 31, 2026			
	Within 1 year	1~2 years	More than 2 years	Total
Short-term loan	\$ 850,000	\$ -	\$ -	\$ 850,000
Payable accounts (including	1,575,701	-	-	1,575,701

related party)				
Other payable accounts	1,972,482	-	-	1,972,482
(including related party)				
Lease liabilities (note)	133,576	83,600	286,869	504,045
Long-term loan				
(including the current portion)	30,822	51,801	1,808,751	1,891,374
Corporate bonds-payable	-	-	-	-
Total	<u>\$ 4,562,581</u>	<u>\$ 135,401</u>	<u>\$ 2,095,620</u>	<u>\$ 6,793,602</u>

December 31, 2025				
Non-derivative financial liabilities	Within 1 year	1~2 years	More than 2 years	Total
Short-term loan	\$ 1,350,000	\$ -	\$ -	\$ 1,350,000
Payable accounts (including related party)	1,341,546	-	-	1,341,546
Other payable accounts (including related party)	2,698,322	-	-	2,698,322
Lease liabilities (note)	133,917	86,502	290,711	511,130
Long-term loan (including the current portion)	16,210	51,033	1,286,151	1,353,394
Total	<u>\$ 5,539,995</u>	<u>\$ 137,535</u>	<u>\$ 1,576,862</u>	<u>\$ 7,254,392</u>

March 31, 2025				
Non-derivative financial liabilities	Within 1 year	1~2 years	More than 2 years	Total
Short-term loan	\$ -	\$ -	\$ -	\$ -
Payable accounts (including related party)	837,187	-	-	837,187
Other payable accounts (including related party)	1,810,867	-	-	1,810,867
Lease liabilities (note)	86,677	95,033	32,940	214,650
Long-term loan (including the current portion)	-	30,301	914,879	945,180
Corporate bonds-payable			3,179,238	3,179,238
Total	<u>\$ 2,734,731</u>	<u>\$ 125,334</u>	<u>\$ 4,127,057</u>	<u>\$ 6,987,122</u>

<Note>

Lease payments are low-value asset leases or short-term leases that are exempt from recognition of lease liabilities. If lease payment are significant, it should be disclose the maturity analysis of the contractual cash flow amounts.

(3) Fair value information

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

- Ⓐ Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability takes place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Company's investments in domestic Innovation Board listed stocks, as well as foreign publicly quoted stocks and beneficiary certificates are classified under Level 1 of the fair value hierarchy.

- Ⓑ Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair values of the Group's investments in private placement shares issued by domestic listed and OTC companies, wealth management products, convertible bonds, and foreign bonds are all classified within this level.
- Ⓒ Level 3: For unobservable inputs in measuring assets or liabilities, the Group's investments in limited partnership venture capital funds are classified under Level 3.

B. Financial instruments not measured at fair value

- Ⓐ Except for those listed in the table below, the carrying amounts of cash and cash equivalents, notes receivable, accounts receivable, other receivables, pledged deposit, bank loan, notes payable, accounts payable and other payables are approximate to their fair values.

March 31, 2026				
Book value	Fair value			
	Level 1	Level 2	Level 3	
Financial assets	—	—	—	—
Financial liabilities	—	—	—	—

December 31, 2025				
Book value	Fair value			
	Level 1	Level 2	Level 3	
Financial assets	—	—	—	—
Financial liabilities				
Bonds payable	—	—	—	—
(including current portion)				

March 31, 2025				
Book value	Fair value			
	Level 1	Level 2	Level 3	
Financial assets	—	—	—	—
Financial liabilities				
Bonds payable	\$ 3,179,238	—	\$ 3,179,238	—
(including current portion)				

- Ⓑ The methods and assumptions of fair value estimate are as follows:

Corporate bond payable: The cash flow expected to be paid is measured by the present value discounted of the market interest rate on the balance sheet date.

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

- Ⓐ The Group measured at fair value by level on the basis of the assets and liabilities:

	March 31, 2026			
	Book value	Fair value		
		Level 1	Level 2	Level 3
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss –				
Non-current	\$ 32,601	—	—	\$ 32,601
– Limited Partnership Venture Capital Fund				
Financial assets at fair value through other comprehensive income-Noncurrent items				
Equity instruments	290,080	—	\$290,080	—
-Stock in domestic listed company through private placement				
Financial assets at fair value through other comprehensive income-Noncurrent items	69,454	69,454	—	—
Equity instruments				
- Domestic innovation board common stock				
Financial assets at fair value through other comprehensive income-Noncurrent items	189,624	—	189,624	—
Equity instruments				
- Foreign stocks -fJscaler				
<u>Non-recurring fair value measurements</u>	—	—	—	—
Liabilities				
Recurring fair value measurements	—	—	—	—

	December 31, 2025			
	Book value	Fair value		
		Level 1	Level 2	Level 3
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss -				
Non-current	\$ 33,980	—	—	\$ 33,980
- Limited Partnership Venture Capital Fund				
Financial assets at fair value through other comprehensive income-Noncurrent items				
Equity instruments	401,170	—	\$401,170	—
-Stock in domestic listed company through private placement				
Financial assets at fair value	68,437	\$68,437	—	—

through other comprehensive income-Noncurrent items				
Equity instruments				
-Domestic innovation board common stock				
Financial assets at fair value through other comprehensive income-Noncurrent items	155,451	—	155,451	
Equity instruments				
- Foreign stocks -fJscaler				
Financial assets at fair value through other comprehensive income – non-current	35,738	35,738		
Equity instruments				
– Foreign equity instruments and investment fund units				
Financial assets at fair value through other comprehensive income – non-current	7,723		7,723	
Debt instruments				
-Foreign bonds				
Financial assets at fair value through profit or loss - Non-current	—	—	—	—
convertible bonds option				
<u>Non-recurring fair value measurements</u>	—	—	—	—
Liabilities				
<u>Recurring fair value measurements</u>	—	—	—	—

	March 31, 2025			
	Book value	Fair value		
		Level 1	Level 2	Level 3
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss - Non-current	\$ 17,500	—	—	\$ 17,500
– Limited Partnership Venture Capital Fund				
Financial assets at fair value through other comprehensive income-Noncurrent items				
Equity instruments	311,430	—	\$311,430	—
-Stock in domestic listed company through private placement				
Financial assets at fair value through other comprehensive income-Noncurrent items	79,886	79,886	—	—
Equity instruments				

- Domestic innovation board common stock				
<u>Non-recurring fair value measurements</u>	—	—	—	—

Liabilities

<u>Recurring fair value measurements</u>	—	—	—	—
--	---	---	---	---

⑥ The methods and assumptions of fair value estimate are as follows:

- a. The methods and assumptions the Group used to measure fair value (i.e., Level 1) are as follows:

	Listed shares	Foreign stocks and Beneficiary Certificate
Market quoted price	Closing price	Closing price or transaction price

- b. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes.

Valuation techniques and inputs applied for Level 2 fair value measurement

Financial instruments	Instruments and inputs
Equity instruments	Black-Scholes valuation model :
-Stock in domestic listed company through private placement	Observing the parameters at the end of the period, such as restriction period, stock price, strike price, volatility, and risk-free interest rate, estimate the put value and liquidity discount to obtain the fair value of the privately placed common stock.
Equity instruments - Foreign stocks -fJscaler	Market approach: This approach is based on transaction prices of comparable companies, taking into consideration the differences between the subject company and comparable companies, and estimating the value of the subject company using appropriate valuation multiples. Comparable companies engaged in identical or similar businesses are selected, and the fair value of the subject company is determined based on their stock prices traded in active markets, the implied valuation multiples of those prices, and other relevant transaction information.
Convertible bonds option	Binomial tree valuation model : Evaluated by the observable of duration, conversion price, volatility, risk-free interest rate, risk discount rate, and liquidity risk at the balance sheet date.
Debt instruments – foreign bonds	Quoted market price

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

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

Financial instruments	Valuation technique	Significant unobservable input	Relationship of inputs to fair value
CDIB-TEN Capital Limited Partnership - Venture Capital Fund	Net asset value	Not applicable	Not applicable

F. The Group has carefully assessed the valuation models and assumptions used to measure fair value. However, use of different valuation models or assumptions may result in different measurement. The following is the effect of profit or loss or of other comprehensive income from financial assets and liabilities categorised within Level 3 if the inputs used to valuation models have changed:

Financial assets	Fair value at the reporting date	March 31, 2026		December 31, 2025		March 31, 2025	
		Sensitivity of Profit or Loss	Sensitivity of other comprehensive income	Sensitivity of Profit or Loss	Sensitivity of other comprehensive income	Sensitivity of Profit or Loss	Sensitivity of other comprehensive income
Limited Partnership Venture Capital Fund	Input+5%	\$ 1,630	\$ -	\$ 1,699	\$ -	\$ 875	\$ -
	Input-5%	\$(1,630)	\$ -	\$(1,699)	\$ -	\$(875)	\$ -

13. Supplementary Disclosures

(1) Significant transactions information

According to the Regulations Governing the Preparation of Financial Reports by Securities Issuers, the Group shall also disclose the information about important transactions: (The following transactions with consolidated subsidiaries have been eliminated in the accompanying consolidated financial statement.)

No.	Contents	January ~ March 2026
1	Loans to others	Attached table 1
2	Provision of endorsements and guarantees to others	Attached table 2

3	Holding of significant marketable securities at the end of the period	Attached table 3
4	Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more	N/A
5	Receivables from related parties reaching \$100 million or 20% of paid-in capital or more	N/A
6	Significant inter-company transactions during the reporting period	Attached table 4

Attached table 1 : Loans to others

No. (Note 1)	Lender	Borrower	Account titles	Related party	Maximum balance in current period (Note 2)	Balance, ending (Note 3)	Drawdown	Interest rate range	Nature of loans to others	Amount of transaction	Reasons necessary for offering short-term loans	Allowance for bad debt	Collateral		Limit of loans to particular borrower (Note 5)	Limit of total loans (Note 5)
													Name	Value		
0	MPI	MEGTAS CO.,LTD.	Other receivable accounts-related party	Yes	\$ 45,660	\$45,060	\$ 15,020	4.35%	Short-term loans	—	Working capital	—	—	—	\$939,251	\$3,757,005

Note 1: "0" for the Company and each investee are numbered in sequential order starting from 1.

Note 2: The maximum balance of the loan to others accumulated in the current year until the reporting month.

Note 3: The facility of the loan to others still effective until the reporting month

Note 4: On August 13, 2025, the Company's Board of Directors resolved to approve a loan to its affiliate MEGTAS CO., LTD. The approved loan amount is NT\$ 45,060 thousand, with the contract term from September 1, 2025, to August 31, 2026.

Note 5: According to the Company's Operating Procedure for Loaning to Others of the subsidiary Chain-Logic International Corp., the limit of loan shall be set in the following manners:

- (a) The limit of total loans to others shall be no more than 40% of the net worth in the Company's latest financial statement: NT\$9,392,512 thousand (the Company's net worth on June 30, 2025) X 40% = NT\$3,757,005 thousand.
- (b) The limit of loan to any single subsidiary shall be no more than 10% of the net worth in the Company's latest financial statement: NT\$9,392,512 thousand (the Company's net worth on June 30, 2025) X 10% = NT\$ 939,251 thousand.

Attached table 2 : Provision of endorsements and guarantees to others

Code. (Note1)	Endorser /guarantor	Endorsement/Guarantee		Limit on Endorsements /guarantees to a Single Company (Note3)	Highest balance of endorsements and /guarantees during the Period (Note4)	Balance of endorsements/ guarantee at period end (Note5)	Amount actually drawn (Note6)	Amount of endorsements /guarantees that is collaterally secured by property	Ratio of accumulated amount of endorsements/ guarantees to net worth on the latest financial statement	Aggregate limit on all endorsements /guarantees (Note3)	Endorsement / guarantee By parent Company to subsidiary (Note7)	Endorsement/ Guarantee by Subsidiary to parent Company (Note7)	Endorsement/ guarantee to a company in Mainland China (Note7))
		Company	Relationship (Note2)										
1	MPI (SUZHOU) CORPORATION	MPH Corporation (Hefei) Ltd.	4	\$2,294,630	\$1,851,600	\$1,851,600	-	-	11.75%	\$2,294,630	N	N	Y

Note1 : The number indicates the following:

- (a) The issuer is "0".
- (b) Each subsidiary is numbered in sequential order starting from "1".

Note2 : Relationships between an endorser / guarantor and the counterparty that receives the endorsement/guarantee fall into the following 7 categories; indicate the category into which the relationship falls:

- (a) A company with which the company does business.
- (b) A company in which the company directly and / or indirectly holds more than 50 percent of the voting shares.
- (c) A company that directly and / or indirectly holds more than 50 percent of the voting shares in the company.
- (d) Companies in which the company directly and / or indirectly holds 90% or more of the voting shares and that make endorsements/ guarantees for each other.
- (e) Company providing mutual endorsements/ guarantees as agreed by contract between them as companies in the same industry or as joint builders, as needed for purposes of undertaking a construction project.
- (f) A company that is endorsed / guaranteed by all capital-contributing shareholders in proportion to their shareholding ratios because of a joint investment relationship.
- (g) Companies in the same industry providing among themselves joint and several security for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act.

Note3 : According to “The Process of making endorsements/quadrants” established by MPI (SUZHOU) CORPORATION

For endorsements and guarantees provided between companies (including subsidiary companies) in which MPI Corporation directly and indirectly holds 100% of the voting shares, the total amount of endorsements and guarantees is unlimited, but shall not exceed 500% of the net worth of the guaranteed enterprise as stated in its most recent financial statements:

NT\$458,926 thousand (based on the net worth of MPH Corporation (Hefei) Ltd. as of September 30, 2025, the most recent period at that time) X 500% = NT\$2,294,630 thousand.

Note 4: Fill in the highest balance of endorsements/ guarantees during the fiscal year.

Note 5: On January 19, 2026, the Board of Directors of MPI (SUZHOU) CORPORATION approved a resolution to provide endorsements and guarantees for its subsidiary company, MPH Corporation (Hefei) Ltd. with the approved endorsement and guarantee amount totaling NT\$1,851,600 thousand.

Note 6: Fill in the amount actually drawn down by the endorsed/ guaranteed company within the endorsement/guarantee amount made.

Note 7: Fill in “Y” in the respective column if, and only if, it is a case of an endorsement/ guarantee by a TWSE or TPEX listed parent company to its subsidiary, endorsement/ guarantee by a

subsidiary to its TWSE or TPEX listed parent company or endorsement/ guarantee in Mainland China.

Attached table 3 : Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

Securities held by	Marketable Securities	Relationship with the securities issuer	Financial Statement Account	Ending Balance				Note
				Number of shares (In thousand shares or thousand units)	Book Value	Percentage of Ownership (%)	Fair Value	
MPI	Venture Capital Fund - CDIB-TEN Capital Limited Partnership	—	Note 2	—	\$ 32,601	1.50%	\$ 32,601	—
MPI	Private equity of domestic listed company – Spirox Corporation	—	Note 1	7,000	\$209,080	6.09%	\$209,080	—
MPI	Common stock – PlayNitride Inc.	—	Note 1	408	\$ 55,681	0.35%	\$ 55,681	—
Chain-Logic International Corp.	Common stock – PlayNitride Inc..	—	Note 1	101	\$ 13,773	0.09%	\$ 13,773	—
MPI	Common stock of foreign corporations- fJscaler	—	Note 1	2,500	\$189,624	8.67%	\$189,624	—

Note 1 : Financial Statement Account : Financial assets at fair value through other comprehensive income - non-current.

Note 2 : Financial Statement Account : Financial assets at fair value through profit or loss - non-current.

Attached table 4 : Significant inter-company transactions during the reporting period

a. For the three months ended March 31, 2026

No. (Note 1)	Trader	Trading counterpart	Affiliation with trader (Note 2)	Status of transaction			
				Title	Amount	Trading terms and conditions	To consolidated operating revenue or total assets (Note 3)
0	MPI Corporation	Chain-Logic International Corp.	1	Sales revenue	\$ 168,019	Note 4	4%
				Receivable accounts	\$ 396,684	Note 6	2%
				Advance sale receipts	\$ 516,712	Note 4	2%
				Other receivable accounts	\$ 613	Note 8	-
				Rent revenue	\$ 921	Note 7	-
				Other gains	\$ 41	Note 4	-
0	MPI Corporation	MPI AMERICA INC.	1	Sales revenue	\$ 889,669	Note 4	23%

				Receivable accounts	\$ 1,510,607	Note 6	6%
				Advance sale receipts	\$ 142,905	Note 4	1%
				Other receivable accounts	\$ 33	Note 8	-
				Other gains	\$ 969	Note 4	-
				Temporary receipts	\$ 71	Note 4	-
0	MPI Corporation	MPI (SUZHOU) CORPORATION	1	Sales revenue	\$ 668,338	Note 4	17%
				Receivable accounts	\$ 1,589,582	Note 6	6%
				Other receivable accounts	\$ 8,281	Note 8	-
				Other gains	\$ 8,213	Note 4	-
0	MPI Corporation	Celadon Systems Inc.	1	Sale revenue	\$ 3,171	Note 4	-
				Receivable accounts	\$ 3,239	Note 6	-
0	MPI Corporation	MEGTAS CO.,LTD.	1	Other receivable accounts	\$ 16,374	Note 9	-
				Interest income	\$ 172	Note 9	-
0	MPI Corporation	ATV Systems GmbH	1	Sales revenue	\$ 48,518	Note 4	1%
				Receivable accounts	\$ 32,460	Note 6	-
1	Chain-Logic International Corp.	MPI Corporation	2	Sales revenue	\$ 8,939	Note 4	-
				Receivable accounts	\$ 14,602	Note 6	-
				Revenue from commission	\$ 470	Note 5	-
				Receivable Commission	\$ 2,409	Note 6	-
				Other receivable accounts	\$ 5,280	Note 8	-
				Other gains	\$ 1,230	Note 4	-
1	Chain-Logic International Corp.	MEGTAS CO.,LTD.	3	Revenue from commission	\$ 1,041	Note 5	-
				Receivable accounts	\$ 1,050	Note 6	-
1	Chain-Logic International Corp.	MPI (SUZHOU) CORPORATION	3	Sale revenue	\$ 3,373	Note 4	-
				Receivable accounts	\$ 13,882	Note 6	-
				Advance sale receipts	\$ 10,622	Note 4	-
1	Chain-Logic International Corp.	MPI AMERICA INC.	3	Sale revenue	\$ 2,500	Note 4	-
2	MEGTAS CO.,LTD.	Chain-Logic International Corp.	3	Sales revenue	\$ 1,861	Note 4	-
				Receivable accounts	\$ 2,188	Note 6	-
3	MPI (SUZHOU) CORPORATION	MPI Corporation	2	Sales revenue	\$ 184	Note 4	-

				Receivable accounts	\$ 2,666	Note 6	-
				Revenue from commission	\$ 2,383	Note 5	-
				Receivable Commission	\$ 2,427	Note 6	-
				Other receivable accounts	\$ 500	Note 8	-
3	MPI (SUZHOU) CORPORATION	Chain-Logic International Corp.	3	Sales revenue	\$ 38	Note 4	-
				Receivable accounts	\$ 41	Note 6	-
4	MPI AMERICA INC.	MPI Corporation	2	Sales revenue	\$ 16,771	Note 4	-
				Receivable accounts	\$ 3,648	Note 6	-
5	Celadon Systems Inc.	Chain-Logic International Corp.	3	Sales revenue	\$ 5,488	Note 4	-
				Receivable accounts	\$ 2,972	Note 6	-
5	Celadon Systems Inc.	ATV Systems GmbH	3	Sales revenue	\$ 625	Note 4	-
				Receivable accounts	\$ 357	Note 6	-
6	Lumitek (Changchou) Co. Ltd.	MPI (SUZHOU) CORPORATION	3	Rent revenue	\$ 356	Note 7	-
				Other advance payments	\$ 1,050	Note 5	-
7	Allstron Corporation	MPI Corporation	2	Other gains	\$ 75	Note 5	-
8	ATV Systems GmbH	MPI Corporation	2	Receivable accounts	\$ 2,644	Note 6	-
				Sales revenue	\$ 4,012	Note 4	-

b. For the three months ended March 31, 2025

No. (Note 1)	Trader	Trading counterpart	Affiliation with trader (Note 2)	Status of transaction			
				Title	Amount	Trading terms and conditions	To consolidated operating revenue or total assets (Note 3)
0	MPI Corporation	Chain-Logic International Corp.	1	Sales revenue	\$ 78,268	Note 4	3%
				Receivable accounts	\$ 285,898	Note 6	1%
				Advance sale receipts	\$ 245,838	Note 4	1%
				Other receivable accounts	\$ 683	Note 8	
				Rent revenue	\$ 921	Note 7	-
				Other gains	\$ 41	Note 4	-
0	MPI Corporation	Lumitek (Changchou) Co. Ltd.	1	Sales revenue	\$ 553	Note 4	-
0	MPI Corporation	MPI AMERICA INC.	1	Sales revenue	\$ 478,160	Note 4	17%

				Receivable accounts	\$ 1,218,484	Note 6	6%
				Advance sale receipts	\$ 98,452	Note 4	1%
				Other receivable accounts	\$ 2,765	Note 8	-
				Others gains	\$ 3,502	Note 4	-
				Temporary receipts	\$ 182	Note 4	-
0	MPI Corporation	MPI (SUZHOU) CORPORATION	1	Sales revenue	\$ 438,863	Note 4	16%
				Receivable accounts	\$ 844,416	Note 6	4%
				Other receivable accounts	\$ 7,098	Note 8	-
				Others gains	\$ 6,070	Note 4	-
0	MPI Corporation	Celadon Systems Inc.	1	Sales revenue	\$ 3,594	Note 4	-
				Other receivable accounts	\$ 3,680	Note 8	-
1	Chain-Logic International Corp.	MPI Corporation	2	Sales revenue	\$ 6,577	Note 4	-
				Receivable accounts	\$ 10,652	Note 6	-
				Revenue from commission	\$ 4,825	Note 5	-
				Receivable Commission	\$ 11,085	Note 6	-
				Other receivable accounts	\$ 3,252	Note 8	-
				Other gains	\$ 973	Note 4	-
1	Chain-Logic International Corp.	MEGTAS CO.,LTD.	3	Revenue from commission	\$ 534	Note 5	-
				Receivable accounts	\$ 560	Note 6	-
				Other receivable accounts	\$ 16,730	Note 9	-
				Interest income	\$ 131	Note 9	-
1	Chain-Logic International Corp.	MPI (SUZHOU) CORPORATION	3	Sale revenue	\$ 3,090	Note 4	-
				Receivable accounts	\$ 4,391	Note 6	-
1	Chain-Logic International Corp.	MPI AMERICA INC.	3	Sale revenue	\$ 1,458	Note 4	-
				Receivable accounts	\$ 93	Note 6	-
1	Chain-Logic International Corp.	Celadon Systems Inc.	3	Revenue from commission	\$ 35	Note 5	-
2	MEGTAS CO.,LTD.	Chain-Logic International Corp.	3	Sales revenue	\$ 1,002	Note 4	-
				Receivable accounts	\$ 1,205	Note 6	-
2	MEGTAS CO.,LTD.	MPI (SUZHOU) CORPORATION	3	Sales revenue	\$ 1,663	Note 4	-
				Receivable accounts	\$ 876	Note 6	-
3	MPI (SUZHOU) CORPORATION	MPI Corporation	2	Revenue from commission	\$ 2,008	Note 5	-

4	MPI AMERICA INC.	MPI Corporation	2	Sales revenue	\$ 14,544	Note 4	1%
4	MPI AMERICA INC.	Celadon Systems Inc.	1	Sales revenue	\$ 3,110	Note 4	-
				Receivable accounts	\$ 3,110	Note 6	-
				Revenue from commission	\$ 8,970	Note 5	-
5	Celadon Systems Inc.	Chain-Logic International Corp.	3	Sales revenue	\$ 109	Note 4	-
				Receivable accounts	\$ 56	Note 6	-
6	Lumitek (Changchou) Co. Ltd.	MPI (SUZHOU) CORPORATION	3	Sales revenue	\$ 670	Note 4	-
7	Allstron Corporation	MPI Corporation	2	Other receivable accounts	\$ 315	Note 8	-
				Other advance payments	\$ 300	Note 8	-

Note 1: Transactions between parent company and its subsidiaries are numbered as follows:

- (1) "0" for parent company.
- (2) Each subsidiary is numbered in sequential order starting from 1.

Note 2: Related-party transactions are divided into the three categories as follows (If it refers to the same transaction between parent company and subsidiary or subsidiary and subsidiary, the transaction is not required to be disclosed repeatedly. For example, if the parent company has disclosed any transaction between it and its subsidiary, the subsidiary is not required to disclose the same transaction again. If either of the subsidiaries which trade with each other has disclosed the transaction, the other subsidiary is not required to disclose the same transaction again.)

- (1) Parent company to subsidiary.
- (2) Subsidiary to parent company.
- (3) Subsidiary to subsidiary.

Note 3: For assets and liabilities, the proportion to the consolidated total income or total assets is shown as the Ratio of Shareholding to the consolidated total assets for the period ended on Mar. 31. For income, it shall be shown as a Ratio of Shareholding to the consolidated Total incomes for the period ended on Mar 31.

Note 4: Processed under the general trading conditions and price.

Note 5: Based on the price agreed by both parties.

Note 6: O/A 60~210 days, same as that applicable to the general customers or suppliers.

Note 7: Based on the rent agreed by both parties.

Note 8: Out-of-pocket expenses of the general expenditure.

Note 9: Financing.

(2) Information on investees

The information about name, territory, business lines, original investment amount, shares held at ending, income and investment income recognized in the current period of the investees in which the Group may exert material influence or control directly or indirectly (exclusive of investees in Mainland China) for the three months ended March 31, 2026 is stated as following:

Investor	Investee	Territory	Business lines	Original investment amount		Held at ending			Investee income(losses) recognized in current period (Note 1)	Investment income(losses) recognized in the current period (Note 2) (Note 3)	Remark
				End of the period	End of last year	Quantity	Ratio	Book value			
MPI Corporation	MPI TRADING CORP.	Offshore Chambers, P.O.BOX 217, APIA,SAMOA	Trading of probe cards and semi-automatic probers	\$ 32	\$ 32	1,000	100%	\$ 58,586	\$ (83)	\$ (83)	Subsidiary of MPI Corporation
MPI Corporation	MMI HOLDING CO.,LTD.	Offshore Chambers, P.O.BOX 217, APIA,SAMOA	Holding company	\$ 488,345	\$ 488,345	15,667,987 (Note4)	100%	\$ 1,051,330	\$ 57,077	\$ 57,599	Subsidiary of MPI Corporation
MPI Corporation	MEGTAS CO.,LTD.	134 Gunseo-ri, Jikson-eub, Seobuk-gu, Cheonan, Chungnam,331-81 1, Korea	Manufacturing, processing and sale of semi-conductor equipment and industrial mechanical spare parts, and manufacturing and sale of pottery and electronic spare parts	\$ 72,023	\$ 72,023	500,000	100% (Note5)	\$ 11,865	\$ (518)	\$ (498)	Subsidiary of MPI Corporation
MPI Corporation	Chain-Logic International Corp.	No.988 2F, Litoushan Sec., Wunshan Rd., Hsinpu, Hsinchu, 30543, Taiwan	Professional agent of semi-conductor	\$ 50,000	\$ 50,000	5,000,000	100%	\$ 359,709	\$ 37,292	\$ 37,185	Subsidiary of MPI Corporation
MPI Corporation	Allstron Corporation	No. 8, Lane 98, Jiaren Street, Neighborhood 36, Xinan Vil., Zhubei City, Hsinchu County	High-frequency wafer measurement probe card manufacturer	\$ 50,000	\$ 50,000	1,550,000	100%	\$ 638	—	—	Subsidiary of MPI Corporation
MPI Corporation	ATV Systems GmbH	Heilbronner Str. 17, 01189 Dresden, Germany	design, development, and manufacture of advanced electronic testing solutions, electronic component packaging and wafer-level functional test equipment, software and hardware development for industrial automation, distribution of electronic and semiconductor manufacturing equipment, as well as consulting and training services	\$ 488,910	\$ 488,910 (Note6)	—	100%	\$ 493,686	\$ (5,609)	\$ (5,609)	Subsidiary of MPI Corporation

MPI Corporation	MPA TRADING CORP.	Vistra (Anguilla) Limited, Vistra Corporate Services Centre, Albert Lake Drive, The Valley, Anguilla, British West Indies.	Holding company	\$ 321,352	\$ 321,352	11,450,000	100%	\$ 175,515	\$ 43,958	\$ 41,871	Subsidiary of MPI Corporation
MPA TRADING	MPI America Inc.	2360 QUME DRIVE,SUITE C,SAN JOSE,CA	Trading of probe cards and semi-automatic probers	\$ 319,837	\$ 319,837	6,300,000	100%	\$ 181,201	\$ 44,000	—	Subsidiary of MPA TRADING CORP.
MPI America Inc.	Celadon Systems Inc.	13795 Frontier Ct Burnsville, Minnesota 55337 , USA	Selling and manufacturing of Probe Card , Test Equipment and High-performance cables	\$ 283,471	\$ 283,471	1,000	100%	\$ 439,018	\$ 14,671	—	Subsidiary of MPI AMERICA INC.

Note 1: Except MMI HOLDING CO., ,MPA TRADING CORP. , MPI AMERICA INC., Celadon Systems Inc. and ATV Systems GmbH , whose financial statements were reviewed by independent auditors, the Company's share of profit or loss from the remaining investees was recognized based on financial statements that had not been reviewed by independent auditors for the same reporting period.

Note 2: The investment income recognized in the current period includes the investment income recognized under equity method and realized (unrealized) gain recognized from upstream/side stream transactions.

Note 3: The subsidiaries' income recognized in the current period includes the investment income to be recognized for their re-investment pursuant to the requirements.

Note 4: The subsidiary of the Group—MPH Corporation (Hefei) Co. Ltd. has passed the reduction of cash capital USD2,600,000 by the Board of Directors meeting, and the amount of cash capital reduction has remitted to MPI Corporation US\$2,600,000 (equivalent to NT\$85,158 thousand) in February, 2025.

Note5 : In line with the Group' s operational planning, the Company acquired 20% equity of MEGTAS CO., LTD. at KRW 8,300 per share, with a total investment cost of NT\$18,256 thousand. The acquisition date was set as June 30, 2025. A total of 100,000 shares were acquired, increasing the Company's shareholding ratio from 80% to 100%. This transaction reduced the difference between the actual acquisition cost of the subsidiary's equity and its book value by NT\$4,267 thousand.

Note6 : To align with the Group's operational development strategy, the Company has designated November 1, 2025, as the acquisition date and acquired 100% of the equity of ATV Systems GmbH, with a total investment cost of EUR 14,000,000 (equivalent to NT\$ 488,910 thousand), thereby obtaining control over ATV.

(3) Information on investments in Mainland China

A. Information related to investments in the territories of Mainland China

Name of Chinese investee	Business lines	Paid-in capital	Mode of investment	Accumulated investment balance, beginning	Amount remitted or recovered in the current period		Accumulated investment balance, ending	Investee income recognized in current period	Direct and indirect shareholding of the Company	Investment income(losses) recognized in the current period (Note 2)	Book value, ending	Accumulated investment income received until the end of period
					outflow	inflow						
MPH Corporation (Hefei) Ltd. (Note3)	R&D and production of LED semi-conductor LED chips, spare parts of calculators, LED process equipment, and new electronic components; procurement, wholesale, commissioned agency and import/export of electronic materials, electronic components, electronic products, LED process equipment, mechanical equipment and spare parts.	USD 13,400,000 (\$ 417,021)	(Note 1)	USD 13,400,000 (\$ 417,021)	—	—	USD 13,400,000 (\$ 417,021)	\$ (8,358)	100 %	\$ (8,358)	\$ 479,633	—
MPI (Suzhou) Corporation	R&D and production of LED semi-conductor LED chips, spare parts of calculators, LED process equipment, and new electronic components; procurement, wholesale, commissioned agency and import/export of electronic materials, electronic components, electronic products, LED process equipment, mechanical equipment and spare parts.	USD 2,000,000 (\$60,180) Registered Capital USD 3,000,000 (\$ 90,270)	(Note 1)	USD 2,000,000 (\$60,180)	—	—	USD 2,000,000 (\$ 60,180)	\$ 65,174	100 %	\$ 65,174	\$ 584,308	—

Note 1: Reinvest the company in Mainland China via the offshore subsidiary, MMI HOLDING CO., LTD.

Note 2: The recognition of investment income was on the basis of the financial statement reviewed by CPA of the parent company.

Note 3 : In response to operational needs, the Board of Directors of Lumitek (Changzhou) Co., Ltd. resolved on May 9, 2025, to change the company's name and registered office address. This investment project has been duly approved by Commission on MOEA.

B. Information related to ceiling on investment in Mainland China

Accumulated amount of remittance from Taiwan to Mainland China at the end of period	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs	Ceiling on investment in Mainland China imposed by the Investment Commission of the Ministry of Economic Affairs (Note)
USD 15,400,000 (NTD 477,201)	USD 16,810,272.42 (NTD 526,006)	NTD 9,453,380

Note 1: The ceiling shall be the higher of the net worth or 60% of the consolidated net worth.

- Note2 : (a) Investment amount approved by the Investment LEDA-ONE (Shenzhen) Co. was liquidated and Written off in May 2017 and remitted the surplus investment US\$155,857.58 (equivalent to NT\$4,677 thousand) to offset the investment amount approved by the MOEA. The original investment amount at US\$1,800,000(equivalent to NT\$54,111 thousand) is still in total of US\$1,644,142.42(equivalent to NT\$49,434 thousand) that could not be offset the investment amount.
- (b) MJC Microelectronics(Kunshan) Co., Ltd. was transferred to Japanese MJC Corporation in March, 2018, and the transfer amount of US\$2,857,000 (equivalent to NT\$84,006 thousand) was used to deduct the mainland investment quota in April, 2018.
- (c) MJC Microelectronics (Shanghai) Co., Ltd. was liquidated in August, 2018, and in September, 2018, the liquidation amount of US\$936,870 (equivalent to NT\$28,669 thousand) was used to deduct the accumulated amount of investment in Mainland China.
- (d) The subsidiary of the Group – CHAIN LOGIC (SHANGHAI) INTERNATIONAL CORP. has passed the reduction of cash capital US\$1,100,000 (equivalent to NT\$34,234 thousand) by the Board of Directors meeting, and the amount of cash capital reduction has remitted to CHAIN-LOGIC TRADING CORP. in July, 2019. The amount was used to deduct the accumulated amount of investment in Mainland China.
- (e) The subsidiary of the Group – CHAIN LOGIC (SHANGHAI) INTERNATIONAL CORP. was liquidated and written down in November, 2019. Part of the liquidation amount of US\$300,000 (equivalent to NT\$8,963 thousand) has remitted to Chain-Logic International Corp. by CHAIN-LOGIC TRADING CORP. in January, 2020 and was used to deduct the accumulated amount of investment in Mainland China. The Investment been approved by Commission on MOEA put on record on February 27, 2020.

(f) The subsidiary of the Group –MPH Corporation (Hefei) Co. Ltd. has passed the reduction of cash capital USD2,600,000 (equivalent to NT\$85,449 thousand) by the Board of Directors meeting, and the amount of cash capital reduction has remitted from MMI HOLDING CO., LTD to MPI Corporation in February, 2025. The amount was used to deduct the accumulated amount of investment in Mainland China.

C. Important transactions:

For the important transactions of the Group with the investees in Mainland China, direct or indirect, for the three months ended March 31, 2026 (which have been eliminated when preparing the consolidated financial statements), please see the “Information related to the investees” and “Major business dealings and transactions between the parent company and its subsidiaries”.

14. Information by department

(1) General information

The Group primarily engages in manufacturing, processing, maintenance, import/export and trading of semi-conductor production process and testing equipments. In accordance with IFRS 8 “Operating segments”, the Group has only one operating segment.

(2) To report the information about department income, assets and liabilities, and basis of measurement and reconciliation

The department income, department assets and department liabilities are consistent with those identified in the financial statements. Please see the balance sheet and comprehensive income statement.

(3) By product and labor service:

The Group engages in a single industry. Its revenue from customers is primarily generated from the sale of semi-conductor production process and testing equipment.