

**MARKETECH INTERNATIONAL CORP.
AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REVIEW REPORT
MARCH 31, 2026 AND 2025**

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

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Stockholders of Marketech International Corp.

Introduction

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

Scope of Review

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

Basis for Qualified Conclusion

As explained in Notes 4(3) and 6(6), we did not review the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using equity method, which statements reflect total assets (including investments accounted for using equity method) of NT\$ 4,334,271 thousand and NT\$2,265,270 thousand, constituting 8% and 5% of the consolidated total assets, and total liabilities of NT\$2,972,705 thousand and NT\$632,756 thousand, constituting 7% and 2% of the consolidated total liabilities as at March 31, 2026 and 2025, respectively, and total comprehensive loss of (NT\$28,587) thousand and (NT\$20,911) thousand, both constituting (2%) of the consolidated total comprehensive income for the three months then ended, respectively. These amounts were based solely on the unreviewed financial statements of these companies as of March 31, 2026 and 2025.

Qualified Conclusion

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using equity method been reviewed by independent auditors, that we might have become aware of had it not been for the situation described above, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at March 31, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the three months then ended in accordance with “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and International Accounting Standard 34, “Interim Financial Reporting” that came into effect as endorsed by the Financial Supervisory Commission.

Hsieh Wei Li

SUNG-TSE WANG

For and on Behalf of PricewaterhouseCoopers, Taiwan

May 5, 2026

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

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

MARKETECH INTERNATIONAL CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	March 31, 2026		December 31, 2025		March 31, 2025		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 12,671,163	22	\$ 13,013,564	23	\$ 10,101,988	22
1110	Financial assets at fair value through profit or loss - current	6(2)	136,117	-	121,631	-	59,683	-
1136	Current financial assets at amortized cost	8	400	-	-	-	1,000	-
1140	Current contract assets	6(18)	9,578,999	17	10,813,832	19	10,439,510	22
1150	Notes receivable, net	6(3)	73,101	-	100,475	-	82,499	-
1160	Notes receivable - related parties	6(3) and 7	76	-	289	-	173	-
1170	Accounts receivable, net	6(3)	7,697,866	13	8,533,259	15	7,170,135	15
1180	Accounts receivable - related parties, net	6(3) and 7	57,024	-	8,471	-	10,294	-
1200	Other receivables		50,030	-	28,222	-	20,021	-
1220	Current tax assets		5,178	-	4,383	-	4,620	-
130X	Inventories, net	6(4)	11,751,595	21	10,229,390	18	8,412,713	18
1410	Prepayments	6(5)	3,943,558	7	3,596,150	6	1,217,585	3
1470	Other current assets	8	372,234	1	263,950	-	421,701	1
11XX	Total current assets		<u>46,337,341</u>	<u>81</u>	<u>46,713,616</u>	<u>81</u>	<u>37,941,922</u>	<u>81</u>
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	6(2) and 7	3,581,198	6	3,463,221	6	2,039,407	4
1535	Non-current financial assets at amortized cost	8	9,844	-	9,639	-	15,366	-
1550	Investments accounted for using equity method	6(6)	192,000	1	195,324	1	197,978	1
1600	Property, plant and equipment, net	6(7), 7 and 8	4,177,881	7	4,150,521	7	3,687,468	8
1755	Right-of-use assets	6(8) and 7	2,280,274	4	2,027,437	4	2,376,251	5
1760	Investment property, net		171,241	-	172,757	-	-	-
1780	Intangible assets	7	97,565	-	99,455	-	98,028	-
1840	Deferred tax assets		371,786	1	458,680	1	399,586	1
1900	Other non-current assets	6(2)(6) and 8	162,050	-	159,606	-	132,349	-
15XX	Total non-current assets		<u>11,043,839</u>	<u>19</u>	<u>10,736,640</u>	<u>19</u>	<u>8,946,433</u>	<u>19</u>
1XXX	Total Assets		<u>\$ 57,381,180</u>	<u>100</u>	<u>\$ 57,450,256</u>	<u>100</u>	<u>\$ 46,888,355</u>	<u>100</u>

(Continued)

MARKETECH INTERNATIONAL CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	March 31, 2026		December 31, 2025		March 31, 2025		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current liabilities								
2100	Short-term borrowings	6(9) and 8	\$ 1,883,857	3	\$ 3,499,655	6	\$ 3,531,519	8
2130	Current contract liabilities	6(18)	21,180,728	37	20,472,206	36	12,284,871	26
2150	Notes payable		1,940,176	3	2,118,476	4	1,748,338	4
2160	Notes payable - related parties	7	1,158	-	81,127	-	2,560	-
2170	Accounts payable		8,539,072	15	8,876,741	15	7,703,121	16
2180	Accounts payable - related parties	7	38,058	-	39,509	-	15,180	-
2200	Other payables	6(10)	1,060,404	2	1,181,285	2	846,322	2
2230	Current tax liabilities		455,228	1	274,921	1	458,563	1
2250	Current provisions		342,697	1	406,427	1	648,945	1
2280	Current lease liabilities	7	537,331	1	529,924	1	566,634	1
2320	Long-term liabilities, current portion	6(11)(12)	3,235	-	228,257	-	4,883	-
2399	Other current liabilities		41,567	-	75,374	-	52,120	-
21XX	Total current liabilities		<u>36,023,511</u>	<u>63</u>	<u>37,783,902</u>	<u>66</u>	<u>27,863,056</u>	<u>59</u>
Non-current liabilities								
2530	Bonds payable	6(11)	-	-	-	-	2,327,772	5
2540	Long-term borrowings	6(12)	1,404,012	2	1,404,832	3	1,111,513	3
2570	Deferred tax liabilities		136,611	-	138,019	-	311,978	1
2580	Non-current lease liabilities	7	2,044,571	4	1,812,658	3	2,018,454	4
2640	Net defined benefit liability - non-current		92,812	-	93,623	-	109,494	-
2670	Other non-current liabilities	6(6)	24,046	-	24,305	-	16,856	-
25XX	Total non-current liabilities		<u>3,702,052</u>	<u>6</u>	<u>3,473,437</u>	<u>6</u>	<u>5,896,067</u>	<u>13</u>
2XXX	Total Liabilities		<u>39,725,563</u>	<u>69</u>	<u>41,257,339</u>	<u>72</u>	<u>33,759,123</u>	<u>72</u>
Equity								
Share capital								
3110	Ordinary shares	6(15)	2,203,295	4	2,185,935	4	2,022,045	5
Capital surplus								
3200	Capital surplus	6(16)	4,772,947	8	4,563,061	8	2,609,775	5
Retained earnings								
3310	Legal reserve	6(17)	1,709,087	3	1,709,087	3	1,526,992	3
3320	Special reserve		92,239	-	92,239	-	226,430	1
3350	Unappropriated retained earnings		8,821,730	16	7,709,018	13	6,606,691	14
Other equity interest								
3400	Other equity interest		(129,863)	-	(191,755)	-	(28,321)	-
31XX	Total equity attributable to owners of parent		<u>17,469,435</u>	<u>31</u>	<u>16,067,585</u>	<u>28</u>	<u>12,963,612</u>	<u>28</u>
36XX	Non-controlling interests	4(3)	<u>186,182</u>	<u>-</u>	<u>125,332</u>	<u>-</u>	<u>165,620</u>	<u>-</u>
3XXX	Total Equity		<u>17,655,617</u>	<u>31</u>	<u>16,192,917</u>	<u>28</u>	<u>13,129,232</u>	<u>28</u>
Significant contingent liabilities and unrecognized contract commitments								
3X2X	Total Liabilities and Equity		<u>\$ 57,381,180</u>	<u>100</u>	<u>\$ 57,450,256</u>	<u>100</u>	<u>\$ 46,888,355</u>	<u>100</u>

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

MARKETECH INTERNATIONAL CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS ENDED MARCH 31, 2026 AND 2025

(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

				Three months ended March 31			
				2026		2025	
Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Operating Revenue	6(18) and 7		\$ 14,308,544	100	\$ 13,260,751	100
5000	Operating Costs	6(4)(21) and 7		(12,367,423)	(87)	(11,799,766)	(89)
5900	Gross Profit			<u>1,941,121</u>	<u>13</u>	<u>1,460,985</u>	<u>11</u>
	Operating Expenses	6(21)					
6100	Sales and marketing expenses			(249,462)	(2)	(228,392)	(2)
6200	General and administrative expenses			(549,023)	(4)	(504,014)	(4)
6300	Research and development expenses			(65,394)	-	(70,747)	-
6450	Expected credit gain	12(2)		102,526	1	102,218	1
6000	Total operating expenses			(761,353)	(5)	(700,935)	(5)
6900	Operating Profit			<u>1,179,768</u>	<u>8</u>	<u>760,050</u>	<u>6</u>
	Non-operating Income and Expenses						
7100	Interest income			13,691	-	17,092	-
7010	Other income	6(19)		51,082	1	10,921	-
7020	Other gains and losses	6(2)(20)		182,471	1	472,586	4
7050	Finance costs	7		(34,949)	-	(61,022)	(1)
7060	Share of loss of associates and joint ventures accounted for using equity method	6(6)		(5,812)	-	(8,487)	-
7000	Total non-operating income and expenses			<u>206,483</u>	<u>2</u>	<u>431,090</u>	<u>3</u>
7900	Profit before Income Tax			<u>1,386,251</u>	<u>10</u>	<u>1,191,140</u>	<u>9</u>
7950	Income tax expense	6(22)		(277,186)	(2)	(312,434)	(2)
8200	Net Income			<u>\$ 1,109,065</u>	<u>8</u>	<u>\$ 878,706</u>	<u>7</u>
	Other Comprehensive Income						
	Components of other comprehensive income that will be reclassified to profit or loss						
8361	Exchange differences on translation of foreign operations			\$ 75,414	-	\$ 72,545	-
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	6(6)		2,748	-	(938)	-
8399	Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	6(22)		(15,473)	-	(14,189)	-
8360	Other comprehensive income that will be reclassified to profit or loss			<u>62,689</u>	<u>-</u>	<u>57,418</u>	<u>-</u>
8300	Other comprehensive income, net of tax			<u>\$ 62,689</u>	<u>-</u>	<u>\$ 57,418</u>	<u>-</u>
8500	Total Comprehensive Income			<u>\$ 1,171,754</u>	<u>8</u>	<u>\$ 936,124</u>	<u>7</u>
	Profit (loss) attributable to:						
8610	Owners of the parent			\$ 1,112,712	8	\$ 888,685	7
8620	Non-controlling interests			(3,647)	-	(9,979)	-
	Total			<u>\$ 1,109,065</u>	<u>8</u>	<u>\$ 878,706</u>	<u>7</u>
	Comprehensive income (loss) attributable to:						
8710	Owners of the parent			\$ 1,174,604	8	\$ 945,442	7
8720	Non-controlling interests			(2,850)	-	(9,318)	-
	Total			<u>\$ 1,171,754</u>	<u>8</u>	<u>\$ 936,124</u>	<u>7</u>
9750	Basic earnings per share (in dollars)	6(23)		<u>\$ 5.08</u>		<u>\$ 4.41</u>	
9850	Diluted earnings per share (in dollars)	6(23)		<u>\$ 5.03</u>		<u>\$ 4.05</u>	

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

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

	Notes	Equity attributable to owners of the parent									Non-controlling interests	Total equity
		Capital Reserves			Retained Earnings			Financial statements translation differences of foreign operations	Total			
		Share capital - ordinary shares	Capital Surplus - share premium	Capital Surplus - others	Legal reserve	Special reserve	Unappropriated retained earnings					
<u>Three months ended March 31, 2025</u>												
Balance at January 1, 2025		\$ 2,013,162	\$ 2,365,841	\$ 133,731	\$ 1,526,992	\$ 226,430	\$ 5,718,006	(\$ 85,078)	\$ 11,899,084	\$ 126,786	\$ 12,025,870	
Profit (loss) for the period		-	-	-	-	-	888,685	-	888,685	(9,979)	878,706	
Other comprehensive income for the period		-	-	-	-	-	-	56,757	56,757	661	57,418	
Total comprehensive income (loss)		-	-	-	-	-	888,685	56,757	945,442	(9,318)	936,124	
Changes in ownership interest in subsidiaries	6(16)	-	-	1,785	-	-	-	-	1,785	-	1,785	
Conversion of convertible bonds	6(11)(15)(16)	8,883	114,483	(6,065)	-	-	-	-	117,301	-	117,301	
Change in non-controlling interests		-	-	-	-	-	-	-	-	48,152	48,152	
Balance at March 31, 2025		\$ 2,022,045	\$ 2,480,324	\$ 129,451	\$ 1,526,992	\$ 226,430	\$ 6,606,691	(\$ 28,321)	\$ 12,963,612	\$ 165,620	\$ 13,129,232	
<u>Three months ended March 31, 2026</u>												
Balance at January 1, 2026		\$ 2,185,935	\$ 4,542,273	\$ 20,788	\$ 1,709,087	\$ 92,239	\$ 7,709,018	(\$ 191,755)	\$ 16,067,585	\$ 125,332	\$ 16,192,917	
Profit (loss) for the period		-	-	-	-	-	1,112,712	-	1,112,712	(3,647)	1,109,065	
Other comprehensive income for the period		-	-	-	-	-	-	61,892	61,892	797	62,689	
Total comprehensive income (loss)		-	-	-	-	-	1,112,712	61,892	1,174,604	(2,850)	1,171,754	
Changes in ownership interest in subsidiaries	6(16)	-	-	1,734	-	-	-	-	1,734	-	1,734	
Conversion of convertible bonds	6(11)(15)(16)	17,360	219,615	(11,463)	-	-	-	-	225,512	-	225,512	
Change in non-controlling interests		-	-	-	-	-	-	-	-	63,700	63,700	
Balance at March 31, 2026		\$ 2,203,295	\$ 4,761,888	\$ 11,059	\$ 1,709,087	\$ 92,239	\$ 8,821,730	(\$ 129,863)	\$ 17,469,435	\$ 186,182	\$ 17,655,617	

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

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

	Notes	Three months ended March 31	
		2026	2025
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 1,386,251	\$ 1,191,140
Adjustments			
Adjustments to reconcile profit (loss)			
Net gain on financial assets at fair value through profit or loss	6(2)(20)	(117,229)	(283,052)
Expected credit gain	12(2)	(102,526)	(102,218)
Share of loss of associates and joint ventures accounted for using equity method	6(6)	5,812	8,487
Depreciation	6(7)(8)(21)	161,965	203,610
Amortization	6(21)	16,908	13,861
Gain on disposal of property, plant and equipment	6(20)	(60)	(74)
Compensation cost of share-based payments	6(14)(21)	3,489	-
Gain on lease modification	6(8)	(20)	(8)
Interest income		13,691	17,092
Interest expense		34,949	61,022
Dividend income	6(19)	-	540
(Gain on reversal of) loss on onerous contract	6(4)	(66,750)	43,386
Changes in operating assets and liabilities			
Changes in operating assets			
Contract assets – current		1,234,833	(259,258)
Notes receivable, net		27,374	122
Notes receivable – related parties, net		213	(49)
Accounts receivable, net		992,421	(310,924)
Accounts receivable – related parties, net		(48,639)	21,151
Other receivables		(11,456)	43,783
Inventories		(1,478,980)	(570,495)
Prepayments		(347,428)	155,782
Other current assets		(88,819)	(12,028)
Changes in operating liabilities			
Contract liabilities – current		708,522	816,776
Notes payable		(178,300)	(152,990)
Notes payable – related parties		(79,969)	(6,448)
Accounts payable		(408,020)	(23,193)
Accounts payable – related parties		(1,451)	(9,010)
Other payables		(133,699)	(184,665)
Other current liabilities		(33,807)	22,472
Other non-current liabilities		(811)	(687)
Cash inflow generated from operations		1,461,082	648,861
Interest received		13,556	17,060
Interest paid		(35,463)	(55,638)
Income tax paid		(27,856)	(123,677)
Net cash flows from operating activities		<u>1,411,319</u>	<u>486,606</u>

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

	Notes	Three months ended March 31	
		2026	2025
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss		(\$ 15,812)	(\$ 9,433)
Proceeds from disposal of financial assets at fair value through profit or loss		4,527	190,490
Acquisition of financial assets at amortized cost		(400)	(1,000)
Acquisition of property, plant and equipment	6(7)	(89,450)	(301,911)
Proceeds from disposal of property, plant and equipment	6(7)	317	569
Acquisition of right-of-use assets		(22,622)	(25,478)
Acquisition of intangible assets		(14,968)	(15,559)
Increase in refundable deposits		(21,657)	(204,678)
Increase in other non-current assets		(534)	(5,320)
Other investing activities		(4,194)	2,495
Dividends received		-	1,462
Net cash flows used in investing activities		(164,793)	(368,363)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Decrease in short-term borrowings	6(25)	(1,651,602)	(2,399,303)
Increase in long-term borrowings	6(25)	-	900,000
Repayment of long-term borrowings	6(25)	(795)	(1,198)
Repayment of lease principal	6(25)	(88,188)	(97,677)
Changes in non-controlling interests		61,945	49,937
Net cash flows used in financing activities		(1,678,640)	(1,548,241)
Effect of exchange rate changes on cash and cash equivalents		89,713	89,272
Net decrease in cash and cash equivalents		(342,401)	(1,340,726)
Cash and cash equivalents at beginning of period	6(1)	13,013,564	11,442,714
Cash and cash equivalents at end of period	6(1)	\$ 12,671,163	\$ 10,101,988

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

MARKETECH INTERNATIONAL CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2026 AND 2025

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. ORGANIZATION AND OPERATIONS

Marketch International Corp. (the “Company”) was incorporated in the Republic of China (R.O.C) on December 27, 1988. On October 17, 2002, the Company’s common shares were officially listed on the Taiwan Over-The-Counter Securities Exchange and on May 24, 2004, the shares were transferred to be listed on the Taiwan Stock Exchange. The Company and its subsidiaries (collectively referred herein as the “Group”) are mainly engaged in (i) import and trade of various integrated circuits, semiconductors, electrical equipment and materials, chemicals, gas, components; (ii) factory affair and mechatronic system including clean room, automatic supply system of (specialty) gas and chemicals, monitoring system, Turn-key and Hook-up Project services and (iii) design and manufacturing of customized equipment. Ennoconn International Investment Co., Ltd. owns 37.88% of the shares of the Company. The ultimate parent company of the Company is Ennoconn Corporation.

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

These consolidated financial statements were approved and authorized for issuance by the Board of Directors on May 5, 2026.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

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

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

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

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

None.

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

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

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by International Accounting Standards Board</u>
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 MATERIAL ACCOUNTING POLICIES

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

(1) Compliance statement

A. The consolidated financial statements of the Group have been prepared in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and IAS 34, ‘Interim Financial Reporting’ that came into effect as endorsed by the FSC.

B. These consolidated financial statements should be read along with the consolidated financial statements as of and for the year ended December 31, 2025.

(2) Basis of preparation

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

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

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

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

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

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

B. Subsidiaries included in the consolidated financial statements:

Name of investor	Name of subsidiary	Main business activities	Percentage of Ownership (%)			Note
			March 31, 2026	December 31, 2025	March 31, 2025	
Marketch International Corp.	Marketch Integrated Pte. Ltd.	Contracting for semiconductor automatic supply system	100	100	100	Note 1
Marketch International Corp.	Headquarter International Ltd.	Investment holdings and reinvestment	100	100	100	Note 1
Marketch International Corp.	Tiger United Finance Ltd.	Investment holdings and reinvestment	100	100	100	Note 1
Marketch International Corp.	Market Go Profits Pte. Ltd. (Original name: Market Go Profits Ltd.)	Investment holdings and reinvestment	100	100	100	-
Marketch International Corp.	MIC-Tech Global Corp.	International trade	100	100	100	Note 1

Name of investor	Name of subsidiary	Main business activities	Percentage of Ownership (%)			Note
			March 31, 2026	December 31, 2025	March 31, 2025	
Marketech International Corp.	MIC-Tech Viet Nam Co., Ltd.	Trading, installation and repair of various machinery equipment and its peripherals; consulting service and software execution service associated with computer hardware installation	100	100	100	Note 1
Marketech International Corp.	Marketech Engineering Pte. Ltd.	Contracting for electrical installation construction	100	100	100	Note 1
Marketech International Corp.	Marketech Co., Ltd.	Specialized contracting and related repair services; equipment sales and repair, sales of cosmetics and daily necessities; production, development and implementation of software and providing coding service; providing installation service of industrial machine and equipment	100	100	100	Note 1
Marketech International Corp.	Marketech Integrated Manufacturing Company Limited	Design, manufacturing, installation of automatic production equipment and its parts	100	100	100	Note 1
Marketech International Corp.	Marketech International Sdn. Bhd.	Specialized contracting and related repair services; sales of medical devices	100	100	100	Note 1
Marketech International Corp.	PT Marketech International Indonesia	Trading of machine equipment and parts	99.92	99.92	99.92	Note 1
Marketech International Corp.	Marketech Netherlands B.V.	International trade of machine and components and technical service	100.00	100.00	100.00	Note 1
Marketech International Corp.	ADAT Technology Co., Ltd.	Research, development, application, and service of software; supply of electronic information and data processing service	24.89	25.08	25.08	Note 1 and 2
Marketech International Corp.	Marketech International Corporation USA	Specialized contracting and related repair services	100	100	100	-
Marketech International Corp.	Spiro Technology Systems Inc.	International trade	100	100	100	Note 1

Name of investor	Name of subsidiary	Main business activities	Percentage of Ownership (%)			Note
			March 31, 2026	December 31, 2025	March 31, 2025	
Marketech International Corp.	Smart Group Solutions Corp.	Development and agent of smart medical testing equipment, AI plans and related software and hardware; import and export sales and manufacturing of medical devices	100	100	100	Note 1
Marketech International Corp.	MIC Healthcare Korea Co., Ltd.	R&D, sales and professional technical services of medical device and its parts; international trade and import and export business	-	100	100	Note 1 and 3
Marketech International Corp.	Vertex System Corporation	Trading of equipment for private 5G wireless communication networks (picocells and core networks) and IoT intelligent control gateway; maintenance and operations of device management platform (DMP) and provision of services in software management platform and vertical integration of information technology (IT) and communication technology (CT)	61.35	61.35	61.35	Note 1
Marketech International Corp.	Marketech International Corp. Japan	International trade; specialized contracting and related repair services	100	100	100	Note 1
Marketech International Corp.	Advanced Technology Matrix United Corporation	Warehousing logistics services; sales agent of semiconductor equipment, components and consumables and semiconductor materials	68.97	68.97	68.97	Note 1
Marketech International Corp.	Marketech International Corporation Germany GmbH	International trade of machine and components and technical service; specialized contracting and related repair services	100	100	100	Note 1
Marketech International Corp.	MIC Industrial Viet Nam Co., Ltd.	Assembling of air conditioning equipment and testing OEM	100	100	100	Note 1
Marketech International Corp.	Marketop Smart Solutions Co., Ltd.	Sales and service of smart medical devices, international trade and import and export business	51	51	51	Note 1

Name of investor	Name of subsidiary	Main business activities	Percentage of Ownership (%)			Note
			March 31, 2026	December 31, 2025	March 31, 2025	
Marketch International Corp.	Marketch International (Thailand) Corp., Ltd.	Specialized contracting and related repair services; sales of medical devices; international trade; design, manufacturing, installation of automatic production equipment and its parts	100	100	100	Note 1
Smart Group Solutions Corp.	eZoom Information, Inc.	Research, trading and consulting of information system software and hardware appliance; sales of medical devices	100	100	100	Note 1
Market Go Profits Pte. Ltd. (Original name: Market Go Profits Ltd.)	MIC-Tech Ventures Asia Pacific Inc.	Investment holdings and reinvestment	100	100	100	-
MIC-Tech Ventures Asia Pacific Inc.	Rusky H.K. Limited	Investment holdings and reinvestment	100	100	100	-
MIC-Tech Ventures Asia Pacific Inc.	MIC-Tech (WuXi) Co., Ltd.	Manufacturing and sales of semiconductor devices, intelligent storage equipments, illuminators, masks and labor protective products; manufacturing of package special equipments	100	100	100	-
MIC-Tech Ventures Asia Pacific Inc.	MIC-Tech (Shanghai) Corp.	Wholesale, commission agency, maintenance, repairment, manufacture, import and export of semiconductor production and its consumables; trading agency and consulting services in customs bonded area	100	100	100	-
MIC-Tech Ventures Asia Pacific Inc.	MIC-Tech Electronics Engineering Corp.	Installation and construction of mechanical and electrical systems; professional building renovation and decoration services; design and construction of smart buildings; construction of electronic projects and related technical services and consulting materials	100	100	100	-

Name of investor	Name of subsidiary	Main business activities	Percentage of Ownership (%)			Note
			March 31, 2026	December 31, 2025	March 31, 2025	
MIC-Tech Ventures Asia Pacific Inc.	MIC-Tech China Trading (Shanghai) Co., Ltd.	Wholesale, commission agency import and export installation, maintenance, repairment of chemical products, semiconductors and solar equipment consumables, trading and trading agency among enterprises in customs bonded area	100	100	100	-
Russky H.K. Limited	Shanghai Maohua Electronics Engineering Co., Ltd.	Production of scrubber bins for semiconductor manufacturers; design, installation, debugging and technology services of tunnel system; equipment repair for semiconductor manufacturers	87	87	87	-
Russky H.K. Limited	PT Marketech International Indonesia	Trading of machine equipment and parts	0.08	0.08	0.08	Note 1
Marketech Engineering Pte. Ltd.	Marketech Integrated Construction Co., Ltd.	Specialized contracting for electrical installation construction	98.40	98.40	98.40	Note 1
ADAT Technology Co., Ltd.	ADAT NORTH AMERICA CORPORATION	Software, technology, and application integration services	100	-	-	Note 1

Note 1: The financial statements of the entity as of and for the three months ended March 31, 2026 and 2025 were not reviewed by independent auditors as the entity did not meet the definition of significant subsidiary.

Note 2: The Company holds less than 50% share ownership in ADAT Technology Co., Ltd. However, as the definition of control is met, the subsidiary was included in the consolidated entities.

Note 3: The shareholders of MIC Healthcare Korea Co., Ltd., at their meeting on January 19, 2026, resolved to dissolve the company, with the dissolution date set on January 19, 2026. The dissolution and liquidation process of the company is still ongoing.

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

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

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group: As of March 31, 2026, December 31, 2025 and March 31, 2025, the non-controlling interests amounted to \$186,182, \$125,332 and \$165,620, respectively. Subsidiaries that have non-controlling interests are not material to the Group.

(4) Income tax

A. The income tax expense includes current and deferred income taxes. Except for income tax related to items recognized in other comprehensive income or directly in equity, which are separately recognized in other comprehensive income or directly in equity, the income tax is recognized in profit or loss.

B. The income tax expense for interim periods is calculated using the estimated annual average effective tax rate, and the related information is disclosed accordingly.

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

There was no significant change in the reporting period. Refer to Note 5 in the consolidated financial statements as of and for the year ended December 31, 2025.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Cash on hand	\$ 16,372	\$ 16,467	\$ 15,580
Checking accounts and demand deposits	12,654,599	12,996,909	10,086,408
Time deposits	<u>192</u>	<u>188</u>	<u>-</u>
Total	<u>\$ 12,671,163</u>	<u>\$ 13,013,564</u>	<u>\$ 10,101,988</u>

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

B. Except for the cash and cash equivalents pledged to others as shown in Note 8 that was transferred to ‘financial assets at amortized cost’, the Group has no cash and cash equivalents pledged to others.

(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:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	\$ 4,373	\$ 4,373	\$ 4,373
Hybrid instruments-call provision of convertible corporate bonds (Note 6(11))	-	-	714
	<u>4,373</u>	<u>4,373</u>	<u>5,087</u>
Valuation adjustment	131,744	117,258	54,596
Total	<u>\$ 136,117</u>	<u>\$ 121,631</u>	<u>\$ 59,683</u>
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	\$ 150,132	\$ 150,132	\$ 115,943
Unlisted stocks	1,020,243	999,737	971,707
Private funds	66,917	67,256	62,786
Hybrid instruments	<u>33,009</u>	<u>37,372</u>	<u>32,953</u>
	<u>1,270,301</u>	<u>1,254,497</u>	<u>1,183,389</u>
Valuation adjustment	2,310,897	2,208,724	856,018
Total	<u>\$ 3,581,198</u>	<u>\$ 3,463,221</u>	<u>\$ 2,039,407</u>
Prepayments to investments (listed as 'other non-current assets')			
Stocks	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,839</u>

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

	<u>Three months ended March 31,</u>	
	<u>2026</u>	<u>2025</u>
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 117,229	\$ 283,088
Hybrid instruments	-	(36)
	<u>\$ 117,229</u>	<u>\$ 283,052</u>

B. The Group has no financial assets at fair value through profit or loss pledged to others.

(3) Notes and accounts receivable

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Notes receivable	<u>\$ 73,101</u>	<u>\$ 100,475</u>	<u>\$ 82,499</u>
	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Accounts receivable	<u>\$ 8,732,869</u>	<u>\$ 9,646,642</u>	<u>\$ 8,185,118</u>
Less: Loss allowance	<u>(1,035,003)</u>	<u>(1,113,383)</u>	<u>(1,014,983)</u>
Total	<u>\$ 7,697,866</u>	<u>\$ 8,533,259</u>	<u>\$ 7,170,135</u>

A. The above notes receivable and accounts receivable were all from contracts with customers. As of January 1, 2025, the balance of notes receivable and accounts receivable (including related parties) from contracts with customers amounted to \$82,745 and \$7,838,899, respectively.

B. The ageing analysis of notes and accounts receivable (including related parties) that were past due but not impaired is as follows:

(a) Notes receivable

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Not past due	<u>\$ 73,177</u>	<u>\$ 100,764</u>	<u>\$ 82,672</u>

(b) Accounts receivable

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Not past due	<u>\$ 5,982,766</u>	<u>\$ 6,713,947</u>	<u>\$ 5,595,579</u>
Up to 90 days	<u>1,091,826</u>	<u>1,025,205</u>	<u>771,742</u>
91 to 180 days	<u>295,736</u>	<u>434,744</u>	<u>371,369</u>
181 to 365 days	<u>179,954</u>	<u>252,387</u>	<u>418,236</u>
Over 365 days	<u>1,239,709</u>	<u>1,228,842</u>	<u>1,043,262</u>
Total	<u>\$ 8,789,991</u>	<u>\$ 9,655,125</u>	<u>\$ 8,200,188</u>

The above ageing analysis was based on past due date.

C. As of March 31, 2026, December 31, 2025 and March 31, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's notes receivable (including related parties) were \$73,177, \$100,764 and \$82,672, respectively. As of March 31, 2026, December 31, 2025 and March 31, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's accounts receivable (including related parties) were \$7,754,890, \$8,541,730 and \$7,180,429, respectively.

D. The Group does not hold any collateral as security.

E. Information relating to credit risk is provided in Note 12(2).

(4) Inventories

	March 31, 2026		
	Cost	Allowance for valuation loss and loss on obsolete and slow-moving inventories	Book value
Materials	\$ 3,125,563	(\$ 62,845)	\$ 3,062,718
Merchandise inventory	5,657,029	(165,467)	5,491,562
Raw materials	1,882,361	(33,284)	1,849,077
Supplies	98,287	(7,760)	90,527
Work in process	948,325	(11,509)	936,816
Semi-finished goods and finished goods	350,344	(29,449)	320,895
Total	<u>\$ 12,061,909</u>	<u>(\$ 310,314)</u>	<u>\$ 11,751,595</u>
	December 31, 2025		
	Cost	Allowance for valuation loss and loss on obsolete and slow-moving inventories	Book value
Materials	\$ 2,168,140	(\$ 61,885)	\$ 2,106,255
Merchandise inventory	4,887,338	(177,728)	4,709,610
Raw materials	2,021,572	(37,452)	1,984,120
Supplies	106,420	(7,078)	99,342
Work in process	807,960	(17,622)	790,338
Semi-finished goods and finished goods	573,261	(33,536)	539,725
Total	<u>\$ 10,564,691</u>	<u>(\$ 335,301)</u>	<u>\$ 10,229,390</u>
	March 31, 2025		
	Cost	Allowance for valuation loss and loss on obsolete and slow-moving inventories	Book value
Materials	\$ 2,372,769	(\$ 47,162)	\$ 2,325,607
Merchandise inventory	2,270,694	(48,618)	2,222,076
Raw materials	2,404,444	(43,493)	2,360,951
Supplies	108,371	(6,366)	102,005
Work in process	991,767	(11,557)	980,210
Semi-finished goods and finished goods	451,617	(29,753)	421,864
Total	<u>\$ 8,599,662</u>	<u>(\$ 186,949)</u>	<u>\$ 8,412,713</u>

A. Relevant expenses of inventories recognized as operating costs for the three months ended March 31, 2026 and 2025 are as follows:

	Three months ended March 31,	
	2026	2025
Construction cost	\$ 6,988,207	\$ 7,305,007
Cost of sales	4,723,818	3,853,404
Other operating cost	749,754	602,642
(Gain on reversal of) loss on onerous contract	(66,750)	43,386
Gain on reversal of market value decline (Note)	(27,606)	(4,673)
Total	<u>\$ 12,367,423</u>	<u>\$ 11,799,766</u>

Note: The Group reversed a previous inventory write-down which was accounted for as reduction of cost of goods sold because the Group sold inventories, which had been previously provided with inventory valuation loss.

B. The Group has no inventories pledged to others.

(5) Prepayments

	March 31, 2026	December 31, 2025	March 31, 2025
Prepayments to suppliers	\$ 3,731,844	\$ 3,420,965	\$ 986,667
Others	211,714	175,185	230,918
Total	<u>\$ 3,943,558</u>	<u>\$ 3,596,150</u>	<u>\$ 1,217,585</u>

(6) Investments accounted for using equity method

A. Details of investments accounted for using equity method:

	March 31, 2026		December 31, 2025	
	Carrying amount	% interest held	Carrying amount	% interest held
Glory Technology Service Inc.	\$ 66,958	29.24%	\$ 66,852	29.24%
Fortune Blessing Co., Limited	3,541	27.78%	3,387	27.78%
Leader Fortune Enterprise Co., Ltd.	(792)	31.43%	(928)	31.43%
Bolite Co., Ltd.	33,960	36.40%	37,544	36.40%
Radisen Co., Ltd. (ordinary shares) (Note 2)	(22,786)	17.81%	(22,909)	17.81%
Radisen Co., Ltd. (preferred stock) (Note 2)	87,541	24.56%	87,541	24.56%
	168,422		171,487	
Add: Credit balance of long-term equity investment transferred to 'other non-current liabilities'	23,578		23,837	
Total	<u>\$ 192,000</u>		<u>\$ 195,324</u>	
Prepayments for long-term investments (listed as 'other non-current assets')				
Unlisted stocks	<u>\$ 1,600</u>		<u>\$ 1,572</u>	

	<u>March 31, 2025</u>	
	<u>Carrying amount</u>	<u>% interest held</u>
Glory Technology Service Inc.	\$ 63,896	29.24%
Fortune Blessing Co., Limited	5,951	27.78%
MIC Techno Co., Ltd. (Note 1)	1,861	29.85%
Leader Fortune Enterprise Co., Ltd.	(1,495)	31.43%
Bolite Co., Ltd.	39,018	37.33%
Radisen Co., Ltd. (ordinary shares) (Note 2)	(14,892)	18.49%
Radisen Co., Ltd. (preferred stock) (Note 2)	<u>87,252</u>	24.11%
	181,591	
Add: Credit balance of long-term equity investment transferred to 'other non-current liabilities'	<u>16,387</u>	
Total	<u>\$ 197,978</u>	
Prepayments for long-term investments (listed as 'other non-current assets')		
Unlisted stocks	<u>\$ 1,660</u>	

Note 1: MIC Techno Co., Ltd., which was invested by the Group, was liquidated in December 2025. However, the official deregistration document has not yet been obtained.

Note 2: After the assessment, the Group's equity investment in common shares and preferred stock of Radisen Co., Ltd. comprised 21.93% of comprehensive voting rights in Radisen Co., Ltd. Accordingly, the investment was accounted for using equity method.

B. Associates

Associates accounted for using equity method are all individually immaterial and the Group's share of the operating results are summarized below:

	<u>Three months ended March 31,</u>	
	<u>2026</u>	<u>2025</u>
Loss for the period from continuing operations	(\$ 5,812)	(\$ 8,487)
Other comprehensive income (loss) - net of tax	<u>2,748</u>	<u>(938)</u>
Total comprehensive loss	<u>(\$ 3,064)</u>	<u>(\$ 9,425)</u>

- C. The investment accounted for using equity method for the three months ended March 31, 2026 and 2025 were evaluated based on the financial statements of the entity which were not reviewed by independent auditors. The investments accounted for using equity method for the year ended December 31, 2025 were evaluated based on the financial statements of the entities which were audited by independent auditors.
- D. The Company is the single largest shareholder of Glory Technology Service Inc. with a 29.24% equity interest. However, the Company did not serve as a director of Glory Technology Service Inc. Therefore, the Company has no control over the company and only has significant influence on Glory Technology Service Inc.
- E. The Group is the single largest shareholder of Bolite Co., Ltd. with a 36.40% equity interest. The Group's seats on the board of directors of Bolite Co., Ltd. do not exceed half. Therefore, the Group has no control over the company and only has significant influence on Bolite Co., Ltd.

(7) Property, plant and equipment

	2026					
	Land	Buildings	Machinery and equipment	Office equipment	Others	Total
<u>At January 1</u>						
Cost	\$ 219,390	\$ 3,520,981	\$ 853,435	\$ 547,209	\$ 1,954,710	\$ 7,095,725
Accumulated depreciation and impairment	-	(1,910,991)	(634,363)	(328,511)	(71,339)	(2,945,204)
Book value	<u>\$ 219,390</u>	<u>\$ 1,609,990</u>	<u>\$ 219,072</u>	<u>\$ 218,698</u>	<u>\$ 1,883,371</u>	<u>\$ 4,150,521</u>
<u>Three months ended March 31</u>						
Opening net book amount	\$ 219,390	\$ 1,609,990	\$ 219,072	\$ 218,698	\$ 1,883,371	\$ 4,150,521
Additions	-	14,653	11,645	17,669	45,483	89,450
Disposals	-	-	(243)	(14)	-	(257)
Proceeds from disposal of subsidiaries	-	-	(33)	(53)	-	(86)
Depreciation	-	(29,821)	(12,523)	(18,165)	(7,099)	(67,608)
Net exchange differences	627	2,718	518	1,781	217	5,861
Closing net book amount	<u>\$ 220,017</u>	<u>\$ 1,597,540</u>	<u>\$ 218,436</u>	<u>\$ 219,916</u>	<u>\$ 1,921,972</u>	<u>\$ 4,177,881</u>
<u>At March 31</u>						
Cost	\$ 220,017	\$ 3,548,987	\$ 876,624	\$ 565,556	\$ 2,000,825	\$ 7,212,009
Accumulated depreciation and impairment	-	(1,951,447)	(658,188)	(345,640)	(78,853)	(3,034,128)
Book value	<u>\$ 220,017</u>	<u>\$ 1,597,540</u>	<u>\$ 218,436</u>	<u>\$ 219,916</u>	<u>\$ 1,921,972</u>	<u>\$ 4,177,881</u>

	2025					
	Land	Buildings	Machinery and equipment	Office equipment	Others	Total
<u>At January 1</u>						
Cost	\$ 219,967	\$ 3,429,436	\$ 807,409	\$ 463,346	\$ 1,255,137	\$ 6,175,295
Accumulated depreciation and impairment	-	(1,798,119)	(596,285)	(291,509)	(43,783)	(2,729,696)
Book value	<u>\$ 219,967</u>	<u>\$ 1,631,317</u>	<u>\$ 211,124</u>	<u>\$ 171,837</u>	<u>\$ 1,211,354</u>	<u>\$ 3,445,599</u>
<u>Three months ended March 31</u>						
Opening net book amount	\$ 219,967	\$ 1,631,317	\$ 211,124	\$ 171,837	\$ 1,211,354	\$ 3,445,599
Additions	-	4,916	11,913	16,278	268,804	301,911
Transfers (Note)	-	-	-	-	(466)	(466)
Disposals	-	-	(24)	(471)	-	(495)
Depreciation	-	(28,858)	(13,401)	(14,583)	(7,294)	(64,136)
Net exchange differences	466	3,367	415	488	319	5,055
Closing net book amount	<u>\$ 220,433</u>	<u>\$ 1,610,742</u>	<u>\$ 210,027</u>	<u>\$ 173,549</u>	<u>\$ 1,472,717</u>	<u>\$ 3,687,468</u>
<u>At March 31</u>						
Cost	\$ 220,433	\$ 3,445,915	\$ 817,671	\$ 472,979	\$ 1,524,143	\$ 6,481,141
Accumulated depreciation and impairment	-	(1,835,173)	(607,644)	(299,430)	(51,426)	(2,793,673)
Book value	<u>\$ 220,433</u>	<u>\$ 1,610,742</u>	<u>\$ 210,027</u>	<u>\$ 173,549</u>	<u>\$ 1,472,717</u>	<u>\$ 3,687,468</u>

Note: Transfers during the period pertain to certain previously unfinished constructions which had completed acceptance check and were transferred to operating expenses.

A. The above property, plant and equipment are all owner-occupied.

B. For the three months ended March 31, 2026 and 2025, the amount of borrowing costs capitalised as part of property, plant and equipment were \$4,020 and \$297, respectively, and the interest rate for such capitalisation was both 1.34%.

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

(8) Leasing arrangements – lessee

A. The Group leases various assets including land, buildings, machinery and equipment, office equipment, and other equipment. Rental contracts are typically made for periods of 1 to 75 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months or less comprise buildings, machinery and equipment, office equipment, and other equipment. Consequently, those leases are not included in right-of-use assets.

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

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
	<u>Carrying amount</u>	<u>Carrying amount</u>	<u>Carrying amount</u>
Land	\$ 1,318,674	\$ 1,221,410	\$ 1,294,542
Buildings	885,006	725,503	995,544
Machinery and equipment	429	567	550
Office equipment	1,554	1,651	862
Other equipment	74,611	78,306	84,753
	<u>\$ 2,280,274</u>	<u>\$ 2,027,437</u>	<u>\$ 2,376,251</u>

	<u>Three months ended March 31,</u>	
	<u>2026</u>	<u>2025</u>
	<u>Depreciation charge</u>	<u>Depreciation charge</u>
Land	\$ 8,141	\$ 8,999
Buildings	75,250	120,790
Machinery and equipment	138	102
Office equipment	101	133
Other equipment	9,211	9,450
	<u>\$ 92,841</u>	<u>\$ 139,474</u>

D. For the three months ended March 31, 2026 and 2025, the additions to right-of-use assets were \$337,733 and \$87,090, respectively.

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

	Three months ended March 31,	
	2026	2025
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 16,017	\$ 19,831
Expense on short-term lease contracts	\$ 49,602	\$ 90,787
Gain on lease modification	\$ 20	\$ 8

F. For the three months ended March 31, 2026 and 2025, the Group's total cash outflow for leases were \$153,807 and \$208,295, respectively.

G. Extension options

(a) Extension options are included in approximately 22% of the Group's lease contracts pertaining to land. These options are expected to be exercised for maximizing optional flexibility in terms of managing contracts.

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

(9) Short-term borrowings

	March 31, 2026	Interest rate range	Collateral
<u>Bank borrowings</u>			
Credit borrowings	\$ 1,862,017	1.80%~5.07%	None
Secured borrowings	21,840	2.9710%~3.50%	Buildings 、 Reserve account
	<u>\$ 1,883,857</u>		
	December 31, 2025	Interest rate range	Collateral
<u>Bank borrowings</u>			
Credit borrowings	\$ 3,480,095	1.80%~5.29%	None
Mortgage loan	19,560	3.1030%~3.2083%	Buildings
	<u>\$ 3,499,655</u>		
	March 31, 2025	Interest rate range	Collateral
<u>Bank borrowings</u>			
Credit borrowings	\$ 3,487,607	1.715%~5.80%	None
Secured borrowings	43,912	3.24%~4.9206%	Buildings 、 Reserve account
	<u>\$ 3,531,519</u>		

Details of mortgage loan are provided in Note 8.

(10) Other payables

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Salaries and bonus payable	\$ 355,559	\$ 628,922	\$ 288,362
Accrued employees' compensation and directors' remuneration	597,745	435,873	401,613
Others	107,100	116,490	156,347
	<u>\$ 1,060,404</u>	<u>\$ 1,181,285</u>	<u>\$ 846,322</u>

(11) Bonds payable

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Bonds payable	\$ -	\$ 227,000	\$ 2,379,700
Less: Discount on bonds payable	-	(1,953)	(51,928)
	-	225,047	2,327,772
Bonds payable of current portion (recorded as "Long-term liabilities, current portion")	-	(225,047)	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,327,772</u>

The fifth unsecured convertible corporate bonds in 2023

(a)The Company issued the 5th domestic unsecured convertible bonds, as approved by the regulatory authority on June 27, 2023. The terms and conditions are as follows:

i.Total issuance amount: NT\$2,500,000

ii.Issuance period: 3 years, and a circulation period from June 27, 2023 to June 27, 2026

iii.Coupon rate: 0%

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

v.The conversion price of the bonds is set up based on the pricing model in the terms of the bonds, and is subject to adjustments if the condition of the anti-dilution provisions occurs subsequently. The conversion price will be reset based on the pricing model in the terms of the bonds on each effective date regulated by the terms. If the reset conversion price is higher than the conversion price before the reset, the conversion price will not be adjusted.

vi.Redemption method:

(i)Redemption on the maturity date: Redeemed in cash at face value at the maturity date.

- (ii) Redemption before the maturity date: The Company may repurchase all the bonds outstanding in cash at the bonds' face value at any time after the following events occur: (i) the closing price of the Company's common shares is above the then conversion price by 30% for 30 consecutive trading days during the period from the date after one month of the bonds issue to 40 days before the maturity date, or (ii) the outstanding balance of the bonds is less than 10% of total initial issue amount during the period from the date after one month of the bonds issue to 40 days before the maturity date.
- (iii) Under the terms of the bonds, all bonds redeemed, matured and converted are retired and not to be re-issued; all rights and obligations attached to the bonds are also extinguished.
- vii. For the period from January 1, 2026 to March 26, 2026, the bonds totaling \$226,900 had been converted into 1,735,986 shares of common stock. Accordingly, the Group recognized capital surplus of \$219,610 and reduced capital surplus - stock option by \$11,458.
- viii. As of March 26, 2026, the bonds totaling \$2,499,900 had been converted into 19,014,805 shares of common stock. Accordingly, the Group recognized capital surplus of \$2,396,230 and reduced capital surplus - stock option by \$126,242.
- (b) Regarding the issuance of convertible bonds, the equity conversion options amounting to \$126,247 were separated from the liability component and were recognized in 'capital surplus—stock warrants' in accordance with IAS 32. The call options embedded in bonds payable were separated from their host contracts and were recognized in 'financial assets or liabilities at fair value through profit or loss' in net amount in accordance with IAS 39 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 bonds payable after such separation is 1.7960%.
- (c) The Company exercised its redemption right on the convertible bonds, and the trading of stocks on the Taipei Exchange was terminated on March 26, 2026. The Company appointed the agent for stock affairs to repay the face value of unconverted bonds amounting to \$100, and the expired conversion rights have been reclassified accordingly.

(12) Long-term borrowings

<u>Type of borrowings</u>	<u>Borrowing period and repayment term</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>March 31, 2026</u>
Long-term bank borrowings				
Credit borrowings	Borrowing period is from March 6, 2025 to February 15, 2035; Interest is payable monthly; principal is payable monthly in 84 installments starting after 36 months from the date of borrowing. The monthly payment shall be calculated by using equal total payment.	1.340%	None	\$ 900,000
"	Borrowing period is from October 15, 2025 to February 15, 2035; Interest is payable monthly; principal is payable monthly in 84 installments starting after 28 months from the date of borrowing. The monthly payment shall be calculated by using equal total payment and the principal and interest shall be paid based on the schedule.	1.340%	None	300,000
"	Borrowing period is from June 29, 2023 to June 29, 2028; Interest is payable monthly; principal is payable monthly in 48 installments starting after 12 months from the date of borrowing. The monthly payment shall be calculated by using equal total payment and the principal and interest shall be paid based on the schedule.	3.105%	None	7,247

<u>Type of borrowings</u>	<u>Borrowing period and repayment term</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>March 31, 2026</u>
Credit borrowings	Borrowing period is from March 30, 2026 to June 29, 2027; interest is payable monthly; principal is payable at maturity date.	1.831%	None	\$ 200,000
				<u>1,407,247</u>
Less: Long-term liabilities, current portion (recorded as 'Long-term liabilities, current portion')				(3,235)
				<u>\$ 1,404,012</u>

<u>Type of borrowings</u>	<u>Borrowing period and repayment term</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>December 31, 2025</u>
Long-term bank borrowings				
Credit borrowings	Borrowing period is from March 6, 2025 to February 15, 2035; Interest is payable monthly; principal is payable monthly in 84 installments starting after 36 months from the date of borrowing. The monthly payment shall be calculated by using equal total payment.	1.340%	None	\$ 900,000
"	Borrowing period is from October 15, 2025 to February 15, 2035; Interest is payable monthly; principal is payable monthly in 84 installments starting after 28 months from the date of borrowing. The monthly payment shall be calculated by using equal total payment and the principal and interest shall be paid based on the schedule.	1.340%	None	300,000

<u>Type of borrowings</u>	<u>Borrowing period and repayment term</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>December 31, 2025</u>
Credit borrowings	Borrowing period is from June 29, 2023 to June 29, 2028; Interest is payable monthly; principal is payable monthly in 48 installments starting after 12 months from the date of borrowing. The monthly payment shall be calculated by using equal total payment and the principal and interest shall be paid based on the schedule.	3.105%	None	8,042
"	Borrowing period is from December 29, 2025 to March 28, 2027; interest is payable monthly; principal is payable at maturity date.	1.831%	None	\$ <u>200,000</u>
				1,408,042
Less: Long-term liabilities, current portion (recorded as 'Long-term liabilities, current portion')				(<u>3,210</u>)
				<u>\$ 1,404,832</u>

<u>Type of borrowings</u>	<u>Borrowing period and repayment term</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>March 31, 2025</u>
Long-term bank borrowings				
Credit borrowings	Borrowing period is from March 6, 2025 to February 15, 2035; Interest is payable monthly; principal is payable monthly in 84 installments starting after 36 months from the date of borrowing. The monthly payment shall be calculated by using equal total payment.	1.340%	None	\$ 900,000
"	Borrowing period is from March 27, 2025 to June 26, 2026; interest is payable monthly; principal is payable at maturity date.	1.831%	None	200,000

<u>Type of borrowings</u>	<u>Borrowing period and repayment term</u>	<u>Interest rate</u>	<u>Collateral</u>	<u>March 31, 2025</u>
Credit borrowings	Borrowing period is from May 10, 2023 to May 10, 2028; Interest is payable monthly; principal is payable monthly in 48 installments starting after 12 months from the date of borrowing. The monthly payment shall be calculated by using equal total payment and the principal and interest shall be paid based on the schedule.	3.105%	None	1,603
"	Borrowing period is from June 29, 2023 to June 29, 2028; Interest is payable monthly; principal is payable monthly in 48 installments starting after 12 months from the date of borrowing. The monthly payment shall be calculated by using equal total payment and the principal and interest shall be paid based on the schedule.	3.105%	None	\$ 14,793
				1,116,396
Less: Long-term liabilities, current portion (recorded as 'Long-term liabilities, current portion')				(4,883)
				<u>\$ 1,111,513</u>

(13) Pensions

- A. (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by the end of December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions to cover the deficit by next March.
- (b) For the aforementioned pension plan, the Group recognized pension costs of \$383 and \$532 for the three months ended March 31, 2026 and 2025, respectively.
- (c) Expected contributions to the defined benefit pension plan of the Company for the year ending December 31, 2027 amount to \$4,774.
- B. (a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.
- (b) The Company's Mainland China subsidiaries have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China (PRC) are based on a certain percentage of the employees' monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations.
- (c) Certain overseas subsidiaries have a defined contribution plan. Contributions to an independent fund are based on a certain percentage of the employees' monthly salaries and wages and are recognized as pension cost. Other than the monthly contributions, the Group has no further obligations.
- (d) The pension costs under the defined contribution pension plan of the Group for the three months ended March 31, 2026 and 2025 were \$46,919 and \$44,499, respectively.

(14) Share-based payment

Subsidiary-ADAT Technology Co., Ltd.

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

<u>Type of arrangement</u>	<u>Grant date</u>	<u>Quantity granted (in thousands)</u>	<u>Contract period</u>	<u>Vesting conditions</u>
Employee stock options	2025.4.1	2,159	4 years	1~2 years' service
Cash capital increase reserved for employee preemption	2026.1.9	130	0.052 year	Vested immediately

The abovementioned share-based payment arrangements are equity-settled.

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

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

	<u>Three months ended March 31,</u>	
	<u>2026</u>	
	<u>No. of options (in thousands)</u>	<u>Weighted-average exercise price (in dollars)</u>
Options outstanding at January 1	1,970	\$ 15
Options granted	130	40
Options exercised	(130)	40
Options outstanding at March 31	<u>1,970</u>	15
Options exercisable at March 31	<u>-</u>	

C. The expiry date and exercise price of stock options outstanding at the balance sheet date are as follows:

<u>Issue date approved</u>	<u>Expiry date</u>	<u>March 31, 2026</u>		<u>December 31, 2025</u>	
		<u>No. of shares (in thousands)</u>	<u>Exercise price (in dollars)</u>	<u>No. of shares (in thousands)</u>	<u>Exercise price (in dollars)</u>
2025.4.1	2029.3.31	1,970	\$ 15	1,970	\$ 15

At March 31, 2025: None.

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

Type of arrangement	Grant date	Stock price (in dollars)	Exercise price (in dollars)	Expected price volatility	Expected option life	Risk-free interest rate	Fair value per unit (in dollars)
Employee stock options	2025.4.1	\$ 32.88	\$ 15	35.75%	2.75 years	1.36%	\$ 18.9135
Cash capital increase reserved for employee preemption	2026.1.9	33.41	40	31.27%	0.052 year	1.10%	-

E. The expenses arising from share-based payment transactions are as follows:

	Three months ended March 31	
	2026	2025
Share-based	\$ 3,489	\$ -

(15) Share capital

A. As of March 31, 2026, the Company's authorized capital was \$3,000,000, consisting of 300 million shares of ordinary stock (including 9,800 thousand shares reserved for employee stock options), and the paid-in capital was \$2,203,295, consisting of 220,329,529 shares with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

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

	2026	2025
At January 1	218,593,543	201,316,176
Conversion of convertible bonds	1,735,986	888,304
At March 31	220,329,529	202,204,480

(16) Capital surplus

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

Details of movements in capital surplus are as follows:

	2026			
	Share premium	Stock options	Others	Total
At January 1	\$ 4,542,273	\$ 11,463	\$ 9,325	\$ 4,563,061
Changes in ownership interest in subsidiaries	-	-	1,734	1,734
Conversion of convertible bonds	219,615	(11,463)	-	208,152
At March 31	<u>\$ 4,761,888</u>	<u>\$ -</u>	<u>\$ 11,059</u>	<u>\$ 4,772,947</u>
	2025			
	Share premium	Stock options	Others	Total
At January 1	\$ 2,365,841	\$ 126,237	\$ 7,494	\$ 2,499,572
Changes in ownership interest in subsidiaries	-	-	1,785	1,785
Conversion of convertible bonds	114,483	(6,065)	-	108,418
At March 31	<u>\$ 2,480,324</u>	<u>\$ 120,172</u>	<u>\$ 9,279</u>	<u>\$ 2,609,775</u>

(17) Retained earnings

- A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% of the remaining amount shall be set aside as legal reserve. Also, special reserve shall be set aside or reversed as required by regulations or the Competent Authority. The remaining amount along with the prior years' unappropriated earnings shall be proposed by the Board of Directors and resolved by the stockholders for appropriation or reserve.
- B. The Company's dividend policy is summarized below: in consideration of the overall environment development and industrial growth, fulfilling future operation development needs as priority and optimizing financial structure, distribution of stock dividends shall not exceed 50% of the dividends distributed.
- C. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.
- D. (a) In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
- (b) The amounts previously set aside by the Company as special reserve on initial application of IFRSs shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently.

E. Details of 2025 earnings appropriation proposed by the Board of Directors on March 3, 2026 and 2024 earnings appropriation resolved by the shareholders on May 28, 2025 are as follows:

	Years ended March 31,			
	2025		2024	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 324,681	\$ -	\$ 182,095	\$ -
Appropriation for (reversal of) special reserve	99,516	-	(134,191)	-
Cash dividends	1,420,858	6.5	1,207,897	6
Total	<u>\$ 1,845,055</u>		<u>\$ 1,255,801</u>	

The earnings appropriation for the year ended December 31, 2024 listed above had no difference from that proposed by the Board of Directors on February 24, 2025. As of May 5, 2026, the earnings appropriation for the year ended December 31, 2025 has not yet been approved by the shareholders, thus, no dividend was accrued in these consolidated financial statements.

Information about the earnings distribution for 2025 and 2024 as approved by the Board of Directors and resolved by the shareholders will be posted in the “Market Observation Post System” at the website of the Taiwan Stock Exchange.

(18) Operating revenue

	Three months ended March 31,	
	2026	2025
Construction contract revenue	\$ 7,825,872	\$ 7,690,727
Sales contract revenue	5,586,114	4,663,833
Other contract revenue	896,558	906,191
Total	<u>\$ 14,308,544</u>	<u>\$ 13,260,751</u>

A. Disaggregation of revenue from contracts with customers

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

	Three months ended March 31,	
	2026	2025
Automatic supplying system	\$ 5,232,171	\$ 5,256,251
Total facility engineering turnkey project	2,388,120	2,288,792
R&D and manufacturing of customized equipment	2,340,296	2,187,167
Sales and service of high-tech equipment and materials	4,347,957	3,528,541
Total	<u>\$ 14,308,544</u>	<u>\$ 13,260,751</u>
Timing of revenue recognition		
At a point in time	\$ 5,779,579	\$ 4,870,810
Over time	8,528,965	8,389,941
Total	<u>\$ 14,308,544</u>	<u>\$ 13,260,751</u>

B. Contract assets and liabilities

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

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>	<u>January 1, 2025</u>
Contract assets:				
Construction contracts	\$ 9,227,540	\$ 10,813,832	\$ 10,439,510	\$ 10,180,252
Service contract	351,459	-	-	-
	<u>\$ 9,578,999</u>	<u>\$ 10,813,832</u>	<u>\$ 10,439,510</u>	<u>\$ 10,180,252</u>
Contract liabilities:				
Construction contracts	\$ 12,331,010	\$ 11,927,828	\$ 8,870,202	\$ 8,961,656
Sales contracts	8,115,527	7,993,214	2,898,210	2,123,218
Other contracts	734,191	551,164	516,459	383,221
	<u>\$ 21,180,728</u>	<u>\$ 20,472,206</u>	<u>\$ 12,284,871</u>	<u>\$ 11,468,095</u>

(b) Revenue recognized that was included in the contract liability balance at the beginning of the period:

	Three months ended March 31,	
	2026	2025
Revenue recognized that was included in the contract liability balance at the beginning of the period		
Construction contracts	\$ 2,408,439	\$ 2,594,537
Sales contracts	1,505,122	394,688
Other contracts	125,399	79,427
	<u>\$ 4,038,960</u>	<u>\$ 3,068,652</u>

(c) All contracts of the Group with periods of one year or less are billed based on time incurred. As permitted under IFRS 15, the transaction prices allocated to these unsatisfied contracts are not disclosed.

(19) Other income

	Three months ended March 31,	
	2026	2025
Grants revenue	\$ 38,705	\$ 1,800
Dividend income	-	540
Rental revenue	3,240	1,663
Other income	9,137	6,918
Total	<u>\$ 51,082</u>	<u>\$ 10,921</u>

(20) Other gains and losses

	Three months ended March 31,	
	2026	2025
Net gains on financial assets at fair value through profit or loss	\$ 117,229	\$ 283,052
Foreign exchange gains	68,011	192,227
Gains on disposals of property, plant and equipment	60	74
Other losses	(2,829)	(2,767)
Total	<u>\$ 182,471</u>	<u>\$ 472,586</u>

(21) Employee benefit expense, depreciation and amortization

A. Employee benefit expense, depreciation and amortization

	Three months ended March 31, 2026		
	<u>Operating costs</u>	<u>Operating expenses</u>	<u>Total</u>
Employee benefit expense			
Wages and salaries	\$ 477,994	\$ 533,669	\$ 1,011,663
Compensation cost of employee stock options	-	3,489	3,489
Labour and health insurance fees	36,006	24,222	60,228
Pension costs	29,118	18,184	47,302
Other employee benefit expense	10,977	14,791	25,768
Depreciation	106,166	55,799	161,965
Amortization	7,711	9,197	16,908

	Three months ended March 31, 2025		
	<u>Operating costs</u>	<u>Operating expenses</u>	<u>Total</u>
Employee benefit expense			
Wages and salaries	\$ 420,871	\$ 492,857	\$ 913,728
Labour and health insurance fees	36,640	28,418	65,058
Pension costs	27,565	17,466	45,031
Other employee benefit expense	22,046	14,176	36,222
Depreciation	148,390	55,220	203,610
Amortization	7,315	6,546	13,861

B. Employees' compensation and directors' remuneration

(a) According to the Articles of Incorporation of the Company, the ratio of distributable profit of the current year shall not be higher than 3% for directors' remuneration and shall be 1~15% for employees' compensation, of which employees' compensation distributed to non-managerial employees shall be 5~20% of the total employees' compensation. If the Company has accumulated deficit, earnings should be reserved to cover losses.

(b) For the three months ended March 31, 2026 and 2025, employees' compensation and directors' remuneration were accrued as follows:

	Three months ended March 31,	
	<u>2026</u>	<u>2025</u>
Employees' compensation	\$ 147,156	\$ 119,319
Directors' remuneration	14,716	11,932
	<u>\$ 161,872</u>	<u>\$ 131,251</u>

For the three months ended March 31, 2026, employees' compensation and directors' remuneration were estimated and accrued based on 10% and 1% of distributable profit of current year as of the end of reporting period, respectively.

The employees' compensation and directors' remuneration for 2025 as resolved by the Board of Directors were \$396,248 and \$39,625, respectively, and were in agreement with those amounts recognized in the 2025 financial statements. Employees' compensation will be distributed in the form of cash.

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

(22) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended March 31,	
	2026	2025
Current tax		
Current tax on profits for the period	\$ 207,462	\$ 221,386
Prior year income tax (over) under estimation	(1,515)	17,160
Total current tax	205,947	238,546
Deferred tax		
Origination and reversal of temporary differences	71,239	73,888
Income tax expense	<u>\$ 277,186</u>	<u>\$ 312,434</u>

(b) The income tax (charge)/credit relating to components of other comprehensive income is as follows:

	Three months ended March 31,	
	2026	2025
Currency translation differences of foreign operations	\$ 15,473	\$ 14,189

B. Assessment of the Company's and domestic subsidiaries' income tax returns is as follows:

	Assessment
	Through 2023
The Company, Vertex System, eZoom, ADAT and Smart Group Solutions Corp.	

(23) Earnings per share

	<u>Three months ended March 31, 2026</u>		
	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 1,112,712	219,040	<u>\$ 5.08</u>
<u>Diluted earnings per share</u>			
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds	457	1,290	
Employees' compensation	<u>-</u>	<u>1,025</u>	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 1,113,169</u>	<u>221,355</u>	<u>\$ 5.03</u>

	<u>Three months ended March 31, 2025</u>		
	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 888,685	201,500	<u>\$ 4.41</u>
<u>Diluted earnings per share</u>			
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds	8,405	18,306	
Employees' compensation	<u>-</u>	<u>1,734</u>	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 897,090</u>	<u>221,540</u>	<u>\$ 4.05</u>

(24) Supplemental cash flow information

Financing activities with no cash flow effects

	Three months ended March 31,	
	2026	2025
Convertible bonds converted to capital stocks	\$ 225,512	\$ 117,301

(25) Changes in liabilities from financing activities

	2026				
	Lease liabilities	Short-term borrowings	Long-term borrowings (Note)	Bonds payable (Note)	Liabilities from financing activities-gross
At January 1	\$ 2,342,582	\$ 3,499,655	\$ 1,408,042	\$ 225,047	\$ 7,475,326
Changes in cash flow from financing activities	(88,188)	(1,651,602)	(795)	-	(1,740,585)
Impact of changes in foreign exchange rate	14,716	35,804	-	-	50,520
Changes in other non-cash items	312,792	-	-	(225,047)	87,745
At March 31	<u>\$ 2,581,902</u>	<u>\$ 1,883,857</u>	<u>\$ 1,407,247</u>	<u>\$ -</u>	<u>\$ 5,873,006</u>
	2025				
	Lease liabilities	Short-term borrowings	Long-term borrowings (Note)	Bonds payable	Liabilities from financing activities-gross
At January 1	\$ 2,656,308	\$ 5,911,945	\$ 217,594	\$ 2,434,568	\$ 11,220,415
Changes in cash flow from financing activities	(97,677)	(2,399,303)	898,802	-	(1,598,178)
Impact of changes in foreign exchange rate	15,223	18,877	-	-	34,100
Changes in other non-cash items	11,234	-	-	(106,796)	(95,562)
At March 31	<u>\$ 2,585,088</u>	<u>\$ 3,531,519</u>	<u>\$ 1,116,396</u>	<u>\$ 2,327,772</u>	<u>\$ 9,560,775</u>

Note: Including bonds payable and long-term borrowings of current portion (recorded as “Long-term liabilities, current portion”).

7. RELATED PARTY TRANSACTIONS

(1) Parent company

The Company is controlled by Ennoconn International Investment Co., Ltd. (registered in the Republic of China), which owns 37.88% of the shares of the Company. The remaining 62.12% of the shares of the Company are held by the general public. The ultimate parent company of the Company is Ennoconn Corporation (registered in the Republic of China).

(2) Names of related parties and relationship

Names of related parties	Relationship with the Group
Ennoconn Corporation	Ultimate parent company
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	Other related party
Hon Hai Precision Industry Co., Ltd.	"
Chung-Hsin Electric & Machinery Mfg. Corp.	"
Hong Kong Ennower Information Technology Co., Limited	"
Coiler Corporation	"
Foxconn Global Network Corporation	"
Hon Young Semiconductor Corporation	"
CTS Investment Corp.	"
JUSDA INTERNATIONAL LOGISTICS (TAIWAN) CO., LTD.	"
Altus Technology Inc.	"
Qisda Corporation	"
Ennovation Inc.	"
Glory Technology Service Inc.	Associate
Macrotec Technology (Shanghai) Co. Ltd.	"
Fortune International Corporation	"
Radisen Co., Ltd.	"
Macrotec Technology Corp.	Entity controlled by key management or entity with significant influence
Forward Science Corp.	"
Shenzhen Hyper Power Information Technology Co., Ltd.	"
ProbeLeader Co., Ltd.	"
Lucens Technology Inc.	"

(3) Significant related party transactions and balances

A. Sales of goods and services

(a) Sales of goods

	Three months ended March 31,	
	2026	2025
Other related parties	\$ 1,844	\$ 417
Associates	1,980	1,935
Entities controlled by key management or entities with significant influence	338	-
Total	<u>\$ 4,162</u>	<u>\$ 2,352</u>

Prices to related parties and third parties are based on normal sales transactions and sales are collected 2 to 3 months after the completion of transactions.

(b) Construction contract revenue

	Three months ended March 31,	
	2026	2025
Other related parties	\$ 209,831	\$ 127,125
Entities controlled by key management or entities with significant influence	7	431
Total	<u>\$ 209,838</u>	<u>\$ 127,556</u>

i. Construction contract revenue from related parties and non-related parties are collected based on the general construction contract or general agreement. In addition, construction contracts entered into with related parties are based on the price lists in force and terms that would be available to third parties while the collection periods for construction contracts are about 2 to 3 months after inspection of construction depending on the construction contracts or individual agreements.

ii. As of March 31, 2026, December 31, 2025 and March 31, 2025, contract price and priced contract of unfinished construction are as follows:

	March 31, 2026		December 31, 2025	
	Total contract price (before tax) (Note)	Priced contract (Note)	Total contract price (before tax) (Note)	Priced contract (Note)
Other related parties	\$ 2,991,735	\$ 2,329,335	\$ 2,531,738	\$ 2,182,883
Entities controlled by key management or entities with significant influence	141,014	130,454	136,533	126,500
Total	<u>\$ 3,132,749</u>	<u>\$ 2,459,789</u>	<u>\$ 2,668,271</u>	<u>\$ 2,309,383</u>

	<u>March 31, 2025</u>	
	<u>Total contract price (before tax) (Note)</u>	<u>Priced contract (Note)</u>
Other related parties	\$ 2,454,569	\$ 2,103,953
Entities controlled by key management or entities with significant influence	<u>206,838</u>	<u>187,768</u>
Total	<u>\$ 2,661,407</u>	<u>\$ 2,291,721</u>

Note: The amounts were translated at the original currency times exchange rate at each period end.

(c) Other contract revenue

	<u>Three months ended March 31,</u>	
	<u>2026</u>	<u>2025</u>
Entities controlled by key management or entities with significant influence	<u>\$ 30</u>	<u>\$ 507</u>

Other contract revenue from related parties and non-related parties are collected based on the general service contract or general agreement. In addition, service contracts entered into with related parties are based on the price lists in force and terms that would be available to third parties while the collection periods for service contracts are about 2 to 3 months after inspection of service depending on the other contracts or individual agreements.

B. Acquisition of goods and services

(a) Purchase of goods

	<u>Three months ended March 31,</u>	
	<u>2026</u>	<u>2025</u>
Entities controlled by key management or entities with significant influence	\$ 2,054	\$ 1,623
Associates	100	218
Other related parties	-	8,217
Total	<u>\$ 2,154</u>	<u>\$ 10,058</u>

Purchases from related parties and third parties are based on normal purchase prices and terms and are collectible about 2 to 3 months after inspection.

(b) Construction contract costs

	Three months ended March 31,	
	2026	2025
Entities controlled by key management or entities with significant influence	\$ -	\$ 3
Associates	78,241	32
Other related parties	153	-
Total	<u>\$ 78,394</u>	<u>\$ 35</u>

The outsourcing construction contract costs paid to related parties and third parties are based on normal construction contracts or individual agreements. Furthermore, the payment terms to related parties are approximately the same to third parties, which is about 2 months after inspection of construction depending on the construction contracts or individual agreements.

C. Receivables from related parties

Notes receivable

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Entities controlled by key management or entities with significant influence	<u>\$ 76</u>	<u>\$ 289</u>	<u>\$ 173</u>

Accounts receivable

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Other related parties	\$ 53,130	\$ 5,008	\$ 10,055
Entities controlled by key management or entities with significant influence	582	125	4,696
Associates	<u>3,410</u>	<u>3,350</u>	<u>319</u>
Subtotal	57,122	8,483	15,070
Less: Loss allowance	<u>(98)</u>	<u>(12)</u>	<u>(4,776)</u>
Total	<u>\$ 57,024</u>	<u>\$ 8,471</u>	<u>\$ 10,294</u>

The collection terms to related parties and third parties are about 2 to 3 months after the sale while terms for construction are about 2 to 3 months after inspection of construction depending on the construction contracts or individual agreements.

D. Payables to related parties

Notes payable

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Entities controlled by key management or entities with significant influence	\$ 1,158	\$ 1,543	\$ 2,560
Associates	-	79,584	-
Total	<u>\$ 1,158</u>	<u>\$ 81,127</u>	<u>\$ 2,560</u>

Accounts payable

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Entities controlled by key management or entities with significant influence	\$ 11,303	\$ 13,433	\$ 7,297
Other related parties	25,660	26,051	7,685
Associates	<u>1,095</u>	<u>25</u>	<u>198</u>
Total	<u>\$ 38,058</u>	<u>\$ 39,509</u>	<u>\$ 15,180</u>

The payment terms to related parties and third parties are about 2 to 3 months after inspection of purchases. The payment terms for outsourcing construction costs are about 2 months after inspection of construction, depending on normal construction contracts or individual agreements.

E. Property transactions

(a) Acquisition of property, plant and equipment, and intangible assets

For the three months ended March 31, 2026 and 2025, the Group has acquired computer equipment and related software from entities controlled by key management amounting to \$7,585 and \$3,946 (recorded as ‘property, plant and equipment’ and ‘intangible assets’), respectively.

(b) Acquisition of financial assets

A. Financial assets at fair value through profit or loss

	<u>Three months ended March 31,</u>	
	<u>2026</u>	<u>2025</u>
Entities controlled by key management or entities with significant influence	<u>\$ 14,612</u>	<u>\$ 3,156</u>

F. Lease transactions – lessee

(a) i. The Group leases offices from CTS Investment Corp. Rental contracts are made for periods of 4 to 5 years from January 1, 2022 to June 30, 2028. Rents are paid monthly. There are no contractual restrictions and other important commitments.

ii. The Group leases offices from Coiler Corp. Rental contracts are made for a period of 5 years from January 1, 2022 to December 31, 2026. Rents are paid monthly. There are no contractual restrictions and other important commitments.

(c) Lease liabilities (including current and non-current)

i. Outstanding balance:

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Other related parties	\$ 8,194	\$ 10,234	\$ 16,293

ii. Interest expense

	<u>Three months ended March 31,</u>	
	<u>2026</u>	<u>2025</u>
Other related parties	\$ 50	\$ 50

(4) Key management compensation

	<u>Three months ended March 31,</u>	
	<u>2026</u>	<u>2025</u>
Salaries and other short-term employee benefits	\$ 66,195	\$ 72,659

8. PLEGDED ASSETS

Details of the book value of the Group's assets pledged as collateral are as follows:

<u>Pledged asset</u>	<u>Book value</u>			<u>Purpose</u>
	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>	
Restricted bank deposits (recorded as 'financial assets at amortized cost - current')	\$ 400	\$ -	\$ 1,000	Guarantee for bank's borrowing
Restricted time deposits (recorded as 'financial assets at amortized cost - non-current')	9,844	9,639	15,366	Performance guarantee and warranty
Guarantee deposits paid (recorded as 'other current assets' and 'other non-current assets')	80,873	59,915	278,491	Bid bond, performance guarantee and warranty
Buildings and structures (recorded as 'property, plant and equipment')	27,394	19,374	13,148	Guarantee for bank's borrowing facility
	<u>\$ 118,511</u>	<u>\$ 88,928</u>	<u>\$ 308,005</u>	

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) Contingencies

The Group's subcontractor has initiated arbitration proceedings in the United States seeking payment of construction fees. The Group contests the validity of the construction contract, asserting that it is invalid from the inception, and has filed a counterclaim for damages. On October 23, 2025, the appellate court rendered a judgment to stay the arbitration proceedings and remand the matter to the trial court for further proceedings. As the outcome of the legal process remains inherently uncertain and the case has not yet advanced to the stage of factual and evidential examination, the Group is currently unable to reasonably estimate the potential outcome or its financial impact.

(2) Commitments

A. As of March 31, 2026, the notes and letters of guarantee used for construction performance and custom security amounted to \$2,821,472.

B. As of March 31, 2026, the Company's capital expenditure contracted for at the balance sheet date but not yet incurred amounted to \$43,116.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) Capital management

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

(2) Financial instruments

A. Financial instruments by category

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
<u>Financial assets</u>			
Financial assets measured at fair value through profit or loss			
Financial assets mandatorily measured at fair value through profit or loss	\$ 3,717,315	\$ 3,584,852	\$ 2,099,090
Cash and cash equivalents	12,671,163	13,013,564	10,101,988
Notes receivable (including related parties)	73,177	100,764	82,672
Accounts receivable (including related parties)	7,754,890	8,541,730	7,180,429
Other accounts receivable	50,030	28,222	20,021
Restricted bank deposits (recorded as 'financial assets at amortized cost - current')	400	-	1,000
Restricted time deposits (recorded as 'financial assets at amortized cost - non-current')	9,844	9,639	15,366
Guarantee deposits paid (recorded as 'other current assets' and 'other non-current assets')	219,715	198,499	383,738
	<u>\$ 24,496,534</u>	<u>\$ 25,477,270</u>	<u>\$ 19,884,304</u>
<u>Financial liabilities</u>			
Financial liabilities at amortized cost			
Short-term borrowings	\$ 1,883,857	\$ 3,499,655	\$ 3,531,519
Notes payable (including related parties)	1,941,334	2,199,603	1,750,898
Accounts payable (including related parties)	8,577,130	8,916,250	7,718,301
Other accounts payable	1,060,404	1,181,285	846,322
Bonds payable (recorded as 'Long-term liabilities, current portion')	-	225,047	2,327,772
Long-term borrowings (recorded as 'Long term liabilities, current portion')	1,407,247	1,408,042	1,116,396
Guarantee deposits received (recorded as 'other non-current liabilities')	468	468	469
	<u>\$ 14,870,440</u>	<u>\$ 17,430,350</u>	<u>\$ 17,291,677</u>
Lease liabilities	<u>\$ 2,581,902</u>	<u>\$ 2,342,582</u>	<u>\$ 2,585,088</u>

B. Financial risk management policies

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

- i. The Group operates internationally and is exposed to exchange rate risk arising from the transactions of the Company and its subsidiaries used in various functional currency, primarily with respect to the USD, RMB, JPY and EUR. Exchange rate risk arises from future commercial transactions and recognized assets and liabilities.
- ii. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency.
- iii. The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: RMB, USD, SGD, IDR, and VND). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

		March 31, 2026					
		<u>Sensitivity analysis</u>					
		Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)							
<u>Financial assets</u>							
<u>Monetary items</u>							
USD : NTD	\$	106,033	31.995	\$ 3,392,527	1%	\$ 33,925	\$ -
USD : RMB		22,686	6.9120	725,837	1%	7,258	-
USD : KRW		1,359	1,514.915	43,472	1%	435	-
USD : VND		1,442	26,662.5	46,133	1%	461	-
USD : SGD		8,627	1.29	276,005	1%	2,760	-
USD : JPY		1,197	159.58	38,297	1%	383	-
EUR : NTD		35,391	36.71	1,299,216	1%	12,992	-
JPY : NTD		10,760,353	0.2005	2,157,451	1%	21,575	-
JPY : RMB		151,534	0.0433	30,383	1%	304	-
RMB : NTD		21,909	4.6289	101,417	1%	1,014	-
<u>Financial liabilities</u>							
<u>Monetary items</u>							
USD : NTD	\$	20,369	31.995	\$ 651,718	1%	\$ 6,517	\$ -
EUR : NTD		1,986	36.71	72,892	1%	729	-
JPY : NTD		674,088	0.2005	135,155	1%	1,352	-
JPY : RMB		165,316	0.0433	33,146	1%	331	-

December 31, 2025

	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Sensitivity analysis		
				Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)						
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : NTD	\$ 89,460	31.430	\$ 2,811,725	1%	\$ 28,117	\$ -
USD : RMB	21,795	6.9909	685,028	1%	6,850	-
USD : VND	1,694	26,636	53,255	1%	533	-
USD : SGD	23,800	1.2855	748,026	1%	7,480	-
USD : JPY	2,544	156.52	79,957	1%	800	-
EUR : NTD	21,278	36.90	785,166	1%	7,852	-
JPY : NTD	10,669,846	0.2008	2,142,505	1%	21,425	-
JPY : RMB	1,424,315	0.0447	286,002	1%	2,860	-
RMB : NTD	24,132	4.4958	108,496	1%	1,085	-
USD : IDR	1,098	16,718	34,498	1%	345	-
USD : KRW	1,222	1,427.987	38,413	1%	384	-
<u>Monetary items</u>						
USD : NTD	\$ 17,073	31.430	\$ 536,600	1%	\$ 5,366	\$ -
USD : JPY	1,015	156.524	31,908	1%	319	-
USD : SGD	3,480	1.2855	109,372	1%	1,094	-
EUR : NTD	943	36.90	34,812	1%	348	-
JPY : NTD	947,225	0.2008	190,203	1%	1,902	-
JPY : RMB	274,328	0.0447	55,085	1%	551	-

March 31, 2025

	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	Sensitivity analysis		
				Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)						
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : NTD	\$ 128,998	33.205	\$ 4,283,364	1%	\$ 42,834	\$ -
USD : RMB	32,472	7.2613	1,078,245	1%	10,782	-
USD : VND	3,267	25,941	108,481	1%	1,085	-
USD : SGD	5,331	1.3405	177,020	1%	1,770	-
USD : JPY	1,378	149.10	45,761	1%	458	-
EUR : NTD	34,428	35.97	1,238,363	1%	12,384	-
JPY : NTD	1,334,826	0.2227	297,266	1%	2,973	-
JPY : RMB	5,034,536	0.0487	1,121,191	1%	11,212	-
RMB : NTD	33,039	4.5729	151,083	1%	1,511	-
USD : IDR	1,107	16,357	36,749	1%	367	-
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD : NTD	\$ 14,864	33.205	\$ 493,545	1%	\$ 4,935	\$ -
USD : RMB	1,390	7.2613	46,144	1%	461	-
USD : SGD	3,484	1.3405	115,699	1%	1,157	-
JPY : NTD	727,315	0.2227	161,973	1%	1,620	-
JPY : RMB	675,641	0.0487	150,465	1%	1,505	-
USD : MYR	1,000	4.5993	33,205	1%	332	-

- iv. The total exchange gain, including realized and unrealized, arising from significant foreign exchange variation on the monetary items held by the Group for the three months ended March 31, 2026 and 2025 were \$68,011 and \$192,227, respectively.

Price risk

- i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Group.
- ii. The Group's investments in equity securities comprise listed and unlisted stocks. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 1% with all other variables held constant, post-tax profit for the three months ended March 31, 2026 and 2025 would have increased/decreased by \$36,308 and \$20,219, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss.

Cash flow and fair value interest rate risk

- i. The Group's main interest rate risk arises from bank borrowings with variable rates and the advanced amount of accounts receivable transferred, which expose the Group to cash flow interest rate risk. For the three months ended March 31, 2026 and 2025, the Group's borrowings at variable rate were mainly denominated in NTD, USD, SGD and RMB.
- ii. The Group's borrowings are measured at amortized cost. The borrowings are periodically contractually repriced and to that extent are also exposed to the risk of future changes in market interest rates.
- iii. If the borrowing interest rate of NTD, USD, SGD and RMB had increased/decreased by 1% with all other variables held constant, profit, net of tax for the three months ended March 31, 2026 and 2025 would have decreased/increased by \$6,582 and \$9,296, respectively. The main factor is that changes in interest expense result from floating rate borrowings.

(b) Credit risk

- i. Credit risk refers to the risk 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 amortised cost.

- ii. The Group manages its credit risk taking into consideration the entire group's concern. For banks and financial institutions, only independently rated parties with a minimum rating of excellence are accepted. According to the Group's credit policy, the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Board of Directors. The utilisation of credit limits is regularly monitored.
- iii. The Group adopts the following assumption under IFRS 9 to assess whether there has been a significant increase in credit risk on that instrument since initial recognition:
If the contract payments are past due over 30 days based on the terms, there is a significant increase in credit risk on that instrument since initial recognition.
- iv. The Group considers the historical experience and industrial characteristics, whereby a default occurs when the sale and construction contract payments are past due over 1 to 2 years in line with credit risk management procedure.
- v. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
 - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
 - (ii) The disappearance of an active market for that financial asset because of financial difficulties;
 - (iii) Default or delinquency in interest or principal repayments;
 - (iv) Adverse changes in national or regional economic conditions that are expected to cause a default.
- vi. The Group classifies customers' accounts receivable and contract assets in accordance with customer types.
The Group applies the simplified approach using a provision matrix based on the loss rate methodology to estimate expected credit loss.
- vii. 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. On March 31, 2026, December 31, 2025 and March 31, 2025, the Group has no written-off financial assets that are still under recourse procedures.
- viii. The Group used the forecast ability of global boom information to adjust historical and timely information to assess the default possibility of notes and accounts receivable (including related parties) and contract assets. As of March 31, 2026, December 31, 2025 and March 31, 2025, the provision matrix and loss rate methodology are as follows:

(i) Accounts receivable in relation to construction

<u>March 31, 2026</u>	<u>Expected loss rate</u>	<u>Total book value</u>	<u>Loss allowance</u>
Not past due	0%~2.1761%	\$ 2,727,481	\$ 9,906
Up to 90 days	0%~23.7742%	457,793	11,711
91 to 180 days	0%~33.4787%	207,676	6,565
181 to 365 days	0%~54.7837%	145,876	26,300
1 to 2 years	0%~93.4967%	373,913	199,824
Over 2 years	100%	155,767	155,767
Total		<u>\$ 4,068,506</u>	<u>\$ 410,073</u>
<u>December 31, 2025</u>	<u>Expected loss rate</u>	<u>Total book value</u>	<u>Loss allowance</u>
Not past due	0%~1.9040%	\$ 3,356,587	\$ 9,492
Up to 90 days	0%~21.8445%	480,604	7,547
91 to 180 days	0%~32.8554%	322,821	63,279
181 to 365 days	0%~52.1017%	115,192	46,349
1 to 2 years	0%~93.5645%	435,243	221,932
Over 2 years	100%	141,368	141,368
Total		<u>\$ 4,851,815</u>	<u>\$ 489,967</u>
<u>March 31, 2025</u>	<u>Expected loss rate</u>	<u>Total book value</u>	<u>Loss allowance</u>
Not past due	0%~2.4917%	\$ 2,513,347	\$ 11,614
Up to 90 days	0%~21.8445%	312,407	27,497
91 to 180 days	0%~32.8554%	241,462	62,187
181 to 365 days	0%~52.1017%	255,980	48,763
1 to 2 years	0%~93.5645%	244,222	110,812
Over 2 years	100%	115,722	115,722
Total		<u>\$ 3,683,140</u>	<u>\$ 376,595</u>

(ii) Accounts receivable in relation to sales

<u>March 31, 2026</u>	<u>Expected loss rate</u>	<u>Total book value</u>	<u>Loss allowance</u>
Not past due	0%~8.3338%	\$ 3,385,290	\$ 942
Up to 90 days	0%~5.9376%	621,982	3,719
91 to 180 days	0%~11.7288%	68,229	566
181 to 365 days	0%~69.8957%	14,355	4,188
Over 365 days	100%	252,934	252,934
Total		<u>\$ 4,342,790</u>	<u>\$ 262,349</u>
<u>December 31, 2025</u>	<u>Expected loss rate</u>	<u>Total book value</u>	<u>Loss allowance</u>
Not past due	0%~1.8338%	\$ 3,070,460	\$ 3,698
Up to 90 days	0%~10.7640%	492,185	1,211
91 to 180 days	0%~17.1121%	106,956	2,823
181 to 365 days	0%~62.6229%	100,299	45,999
Over 365 days	100%	203,549	203,549
Total		<u>\$ 3,973,449</u>	<u>\$ 257,280</u>

<u>March 31, 2025</u>	<u>Expected loss rate</u>	<u>Total book value</u>	<u>Loss allowance</u>
Not past due	0%~1.8338%	\$ 2,854,778	\$ 3,358
Up to 90 days	0%~10.7640%	422,870	12,342
91 to 180 days	0%~17.1121%	88,447	5,433
181 to 365 days	0%~62.6229%	147,242	30,999
Over 365 days	100%	194,142	194,142
Total		<u>\$ 3,707,479</u>	<u>\$ 246,274</u>

(iii) Based on historical experience, the Group applies individual assessment to evaluate expected credit loss of the high-credit risk customers. As of March 31, 2026, December 31, 2025 and March 31, 2025 accounts receivable and loss allowance amounted to \$402,174 and \$323,374, \$400,710 and \$319,999 and \$484,857 and \$370,572, respectively.

(iv) Due to the expected insignificant impairment, the Group applies individual assessment to evaluate expected credit loss of receivables due from construction warranties and notes receivable. As of March 31, 2026, December 31, 2025 and March 31, 2025, notes and accounts receivable and loss allowance amounted to \$49,698 and \$39,305, \$529,915 and \$46,149, \$407,384 and \$26,318, respectively.

ix. Movements in relation to the Group applying the simplified approach to provide loss allowance for notes and accounts receivable (including related parties) are as follows:

	<u>Three months ended March 31,</u>	
	<u>2026</u>	<u>2025</u>
	<u>Accounts receivable</u>	<u>Accounts receivable</u>
At January 1	\$ 1,113,395	\$ 1,106,220
Reversal of impairment loss	(102,526)	(102,218)
Write-offs	-	(207)
Effect of foreign exchange	24,232	15,964
At March 31	<u>\$ 1,035,101</u>	<u>\$ 1,019,759</u>

For reversal of impairment loss for the three months ended March 31, 2026 and 2025, the impairment arising from customers' contracts are (\$102,526) and (\$102,218), respectively.

- x. For investments in debt instruments at amortised cost, the credit rating levels are presented below:

	March 31, 2026			
	12 months	Lifetime		Total
		Significant increase in credit risk	Impairment of credit	
Financial assets at amortised cost	\$ 10,244	\$ -	\$ -	\$ 10,244

	December 31, 2025			
	12 months	Lifetime		Total
		Significant increase in credit risk	Impairment of credit	
Financial assets at amortised cost	\$ 9,639	\$ -	\$ -	\$ 9,639

	March 31, 2025			
	12 months	Lifetime		Total
		Significant increase in credit risk	Impairment of credit	
Financial assets at amortised cost	\$ 16,366	\$ -	\$ -	\$ 16,366

Financial assets at amortised cost held by the Group pertain to restricted bank deposits and restricted time deposits, and there were no significant abnormalities in the credit rating levels.

(c) Liquidity risk

- i. The Group invests in financial assets measured at fair value through profit or loss in active markets, so it expects to sell the financial assets in markets with prices approximate to fair value. Financial assets at cost are not traded in active markets, thus, liquidity risk is expected. However, the Group's operating capital is sufficient to fulfill the Group's capital needs and it does not expect significant liquidity risk.
- ii. The table below analyses the Group's non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities.

<u>March 31, 2026</u>				
<u>Non-derivative financial liabilities</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>Over 5 years</u>
Short-term borrowings (including expected interest)	\$ 1,888,666	\$ -	\$ -	\$ -
Notes payable (including related parties)	1,941,334	-	-	-
Accounts payable (including related parties)	8,577,130	-	-	-
Other payables	1,060,404	-	-	-
Long-term borrowings (including expected interest, long-term liabilities, current portion)	23,146	235,068	565,783	696,137
Lease liabilities	552,588	286,950	490,438	1,829,394
<u>December 31, 2025</u>				
<u>Non-derivative financial liabilities</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>Over 5 years</u>
Short-term borrowings (including expected interest)	\$ 3,515,249	\$ -	\$ -	\$ -
Notes payable (including related parties)	2,199,603	-	-	-
Accounts payable (including related parties)	8,916,250	-	-	-
Other payables	1,181,285	-	-	-
Bonds payable (including long-term liabilities, current portion)	227,000	-	-	-
Long-term borrowings (including expected interest, long-term liabilities, current portion)	23,114	220,399	539,241	742,214
Lease liabilities	542,832	260,171	419,938	1,690,602

<u>March 31, 2025</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>Over 5 years</u>
<u>Non-derivative financial liabilities</u>				
Short-term borrowings (including expected interest)	\$ 3,549,368	\$ -	\$ -	\$ -
Notes payable (including related parties)	1,750,898	-	-	-
Accounts payable (including related parties)	7,718,301	-	-	-
Other payables	846,322	-	-	-
Bonds payable (including long-term liabilities, current portion)	-	2,379,700	-	-
Long-term borrowings (including expected interest, long-term liabilities, current portion)	21,003	218,288	314,904	661,222
Lease liabilities	584,173	339,022	487,047	1,768,239

(3) Fair value information

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

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

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

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

B. Financial instruments not measured at fair value

Except for financial assets at fair value through profit or loss, the carrying amounts of cash and cash equivalents, notes receivable (including related parties), accounts receivable (including related parties), other receivables, restricted bank deposits (recorded as ‘financial assets at amortized cost - current’), restricted time deposits (recorded as financial assets at amortized cost - non-current), guarantee deposits paid (recorded as other current and non-current assets), short-term borrowings, notes payable (including related parties), accounts payable (including related parties), other payables, lease liabilities (including current and non-current), bonds payable (recorded as “Long-term liabilities, current portion”), long-term borrowings (recorded as “Long-term liabilities, current portion”) and guarantee deposits received (recorded as other non-current liabilities) are approximate to their fair values.

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

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

<u>March 31, 2026</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value				
through profit or loss				
Equity securities	\$ 1,313,011	\$ -	\$ 2,317,782	\$ 3,630,793
Private funds	-	-	81,893	81,893
Hybrid instruments	-	-	4,629	4,629
Total	<u>\$ 1,313,011</u>	<u>\$ -</u>	<u>\$ 2,404,304</u>	<u>\$ 3,717,315</u>
<u>December 31, 2025</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value				
through profit or loss				
Equity securities	\$ 1,336,001	\$ -	\$ 2,159,876	\$ 3,495,877
Private funds	-	-	79,983	79,983
Hybrid instruments	-	-	8,992	8,992
Total	<u>\$ 1,336,001</u>	<u>\$ -</u>	<u>\$ 2,248,851</u>	<u>\$ 3,584,852</u>

March 31, 2025	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity securities	\$ 532,664	\$ -	\$ 1,489,253	\$ 2,021,917
Private funds	-	-	71,886	71,886
Hybrid instruments	-	-	5,287	5,287
Total	<u>\$ 532,664</u>	<u>\$ -</u>	<u>\$ 1,566,426</u>	<u>\$ 2,099,090</u>

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

Instruments which use market quoted prices as their fair value (that is, Level 1), are using the closing prices of listed shares as market quoted prices based on characteristics of the instruments.

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

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

	2026	
	Equity instruments and private funds	Hybrid instruments
At January 1	\$ 2,239,859	\$ 8,992
Acquired during the period	15,812	-
Decreased during the period	(1,538)	(4,527)
Effect of exchange rate	5,323	164
Gains and losses recognized in profit or loss (Note)	140,219	-
At March 31	<u>\$ 2,399,675</u>	<u>\$ 4,629</u>
Movement of unrealized gain or loss in profit or loss of assets and liabilities held as at end of the period (Note)	<u>\$ 140,219</u>	<u>\$ -</u>

	2025	
	Equity instruments and private funds	Hybrid instruments
At January 1	\$ 1,495,445	\$ 750
Acquired during the period	4,921	4,512
Decreased during the period	(192,986)	-
Effect of exchange rate	4,223	61
Gains and losses recognized in profit or loss (Note)	249,536	(36)
At March 31	<u>\$ 1,561,139</u>	<u>\$ 5,287</u>
Movement of unrealized gain or loss in profit or loss of assets and liabilities held as at end of the period (Note)	<u>\$ 249,536</u>	<u>(\$ 36)</u>

Note: Recorded as other gains and losses.

- F. For the three months ended March 31, 2026 and 2025, there was no transfer into or out from Level 3.
- G. Investment strategies 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, updating inputs used to the valuation model and making any other necessary adjustments to the fair value.
- H. The following is the qualitative information on significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at March 31, 2026	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	\$ 2,293,603	Market comparable companies	Note 1	Not applicable	Note 2
Venture capital shares and private funds	106,072	Net asset value	Not applicable	Not applicable	Not applicable
Hybrid instrument:					
Convertible bond	4,629	Discounted cash flow	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	\$ 2,136,484	Market comparable companies	Note 1	Not applicable	Note 2
Venture capital shares and private funds	103,375	Net asset value	Not applicable	Not applicable	Not applicable
Hybrid instrument:					
Convertible bond	8,992	Discounted cash flow	Not applicable	Not applicable	Not applicable
	Fair value at March 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	\$ 1,468,196	Market comparable companies	Note 1	Not applicable	Note 2
Venture capital shares and private funds	92,943	Net asset value	Not applicable	Not applicable	Not applicable
Hybrid instrument:					
Convertible bond – call provision	714	Binomial tree pricing model	Volatility	28.51% ~30.22%	The higher the stock price volatility, the higher the fair value
Convertible bond	4,573	Discounted cash flow	Not applicable	Not applicable	Not applicable

Note 1: Price to earnings ratio multiple, price to book ratio multiple, enterprise value to operating income ratio multiple, enterprise value to EBITA multiple, discount for lack of marketability.

Note 2: The higher the multiple and control premium, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.

I. 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 on profit or loss or on other comprehensive income from financial assets and liabilities categorized within Level 3 if the inputs used to valuation models have changed:

				March 31, 2026			
				Recognized in profit or loss		Recognized in other comprehensive income	
		Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets							
	Stock price						
Equity instruments and private funds	and market price		± 10%	\$ 239,968	(\$ 239,968)	\$ -	\$ -
Hybrid instrument	Not applicable		-	-	-	-	-
Total				<u>\$ 239,968</u>	<u>(\$ 239,968)</u>	<u>\$ -</u>	<u>\$ -</u>
				December 31, 2025			
				Recognized in profit or loss		Recognized in other comprehensive income	
		Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets							
	Stock price						
Equity instruments and private funds	and market price		± 10%	\$ 223,986	(\$ 223,986)	\$ -	\$ -
Hybrid instrument	Stock price		± 10%	-	10	-	-
Hybrid instrument	Volatility		± 5%	10	-	-	-
Total				<u>\$ 223,996</u>	<u>(\$ 223,976)</u>	<u>\$ -</u>	<u>\$ -</u>
				March 31, 2025			
				Recognized in profit or loss		Recognized in other comprehensive income	
		Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets							
	Stock price						
Equity instruments and private funds	and market price		± 10%	\$ 156,114	(\$ 156,114)	\$ -	\$ -
Hybrid instrument	Stock price		± 10%	40	(20)	-	-
Hybrid instrument	Volatility		± 5%	40	(20)	-	-
Total				<u>\$ 156,194</u>	<u>(\$ 156,154)</u>	<u>\$ -</u>	<u>\$ -</u>

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

- A. Loans to others: Refer to table 1.
- B. Provision of endorsements and guarantees to others: Refer to table 2.
- C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 3.
- D. Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 4.
- E. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Refer to table 5.
- F. Significant inter-company transactions during the reporting period: Refer to table 6.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 7.

(3) Information on investments in Mainland China

- A. Basic information: Refer to table 8.
- B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: Refer to table 6.

14. SEGMENT INFORMATION

(1) General information

Management has determined the reportable operating segments based on the reports reviewed by the Chief Operating Decision-Maker that are used to make strategic decisions.

The Group is divided into the following 4 segments:

- A. Agency for equipment materials segment: mainly engaged in semiconductor, optoelectronics and other high-tech industrial processing and trading, distribution, after-sale service and technical support of factory equipment and its materials, chemicals and parts.
- B. Process system and mechatronic system service segment: mainly contracting electrical, clean room, peripheral system facilities and process, engaged in lump sum contracts, providing integrated services consisting of planning, design, construction, supervision, installation, testing, operational consulting, maintenance and repair for gas, automatic supply system of chemicals, special gas and factory monitor system. Services for general industries such as petrochemical plant, conventional industry plant, mechatronic system for intelligent buildings.
- C. Customized equipment manufacturing segment: mainly engaged in research and development of customized automation equipment and process based on request of customers in semiconductor, optoelectronics and traditional industry.
- D. Other segments: mainly providing repair, cleaning and renewal services to customers' equipment and device in semiconductor, optoelectronics and traditional industry.

(2) Measurement of segment information

Management evaluates the performance of the operating segments based on their operational efficiency. The Group's Chief Operating Decision-Maker allocates resources and assesses performance of the operating segments based on the measurement and it is measured in a manner consistent with operating income in the consolidated statement of comprehensive income. There is no material change in the operating segments' accounting policies and accounting estimates and assumptions.

(3) Segment profit information

The segment information provided to the Chief Operating Decision-Maker for the reportable segments for the three months ended March 31, 2026 and 2025 is as follows:

	Three months ended March 31, 2026				
	<u>Sales and services for equipment materials segment</u>	<u>Facility system and mechanic & electric system service segment</u>	<u>Customized equipment manufacturing segment</u>	<u>Other segments</u>	<u>Total</u>
Revenue from external customers					
Automatic supplying system	\$ 9,172	\$ 5,222,999	\$ -	\$ -	\$ 5,232,171
Total facility engineering turnkey project	-	2,388,120	-	-	2,388,120
R&D and manufacturing of customized equipment	-	-	2,340,296	-	2,340,296
Sales and services of high-tech equipment and materials	3,390,617	956,594	746	-	4,347,957
	<u>3,399,789</u>	<u>8,567,713</u>	<u>2,341,042</u>	<u>-</u>	<u>14,308,544</u>
Inter-segment revenue	61,222	513,716	52,264	1,152	628,354
Total segment revenue	<u>\$ 3,461,011</u>	<u>\$ 9,081,429</u>	<u>\$ 2,393,306</u>	<u>\$ 1,152</u>	<u>\$ 14,936,898</u>
Segment profit (loss)	<u>\$ 391,730</u>	<u>\$ 512,220</u>	<u>\$ 276,514</u>	<u>(\$ 696)</u>	<u>\$ 1,179,768</u>
Segment profit including: Depreciation and amortization	<u>\$ 19,929</u>	<u>\$ 96,489</u>	<u>\$ 62,135</u>	<u>\$ 320</u>	<u>\$ 178,873</u>

	Three months ended March 31, 2025				
	<u>Sales and services for equipment materials segment</u>	<u>Facility system and mechanic & electric system service segment</u>	<u>Customized equipment manufacturing segment</u>	<u>Other segments</u>	<u>Total</u>
Revenue from external customers					
Automatic supplying system	\$ 109,625	\$ 5,146,626	\$ -	\$ -	\$ 5,256,251
Total facility engineering turnkey project	-	2,288,792	-	-	2,288,792
R&D and manufacturing of customized equipment	-	-	2,187,167	-	2,187,167
Sales and services of high-tech equipment and materials	<u>2,558,859</u>	<u>969,225</u>	<u>380</u>	<u>77</u>	<u>3,528,541</u>
	2,668,484	8,404,643	2,187,547	77	13,260,751
Inter-segment revenue	<u>78,993</u>	<u>143,202</u>	<u>44,378</u>	<u>1,169</u>	<u>267,742</u>
Total segment revenue	<u>\$ 2,747,477</u>	<u>\$ 8,547,845</u>	<u>\$ 2,231,925</u>	<u>\$ 1,246</u>	<u>\$ 13,528,493</u>
Segment profit (loss)	<u>\$ 405,948</u>	<u>\$ 116,093</u>	<u>\$ 238,582</u>	<u>(\$ 573)</u>	<u>\$ 760,050</u>
Segment profit including:					
Depreciation and amortization	<u>\$ 18,660</u>	<u>\$ 141,114</u>	<u>\$ 57,363</u>	<u>\$ 334</u>	<u>\$ 217,471</u>

(4) Reconciliation for segment (loss) income

Sales and services between segments are carried out at arm's length. The revenue and financial information from external customers reported to the Chief Operating Decision-Maker is measured in a manner consistent with that in the statement of comprehensive income. A reconciliation of reportable segment income or loss to the income before tax from continuing operations for the three months ended March 31, 2026 and 2025 is provided as follows:

	Three months ended March 31,	
	<u>2026</u>	<u>2025</u>
Reportable segments income	\$ 1,180,464	\$ 760,623
Other reportable segments loss	(696)	(573)
Total segments	1,179,768	760,050
Other gains and losses	241,432	492,112
Finance costs	(34,949)	(61,022)
Income before tax from continuing operations	<u>\$ 1,386,251</u>	<u>\$ 1,191,140</u>

MARKETECH INTERNATIONAL CORP. AND SUBSIDIARIES

Loans to others

For the three months ended March 31, 2026

Table 1

Expressed in thousands of NTD
(Except as otherwise indicated)

No. (Note 1)	Creditor	Borrower	General ledger account (Note 2)	Is a related party	Maximum outstanding balance during the three months ended March 31, 2026 (Note 3)	Balance at March 31, 2026 (Note 8)	Actual amount drawn down	Interest rate (%)	Nature of loan (Note 4)	Amount of transactions with the borrower (Note 5)	Reason for short-term financing (Note 6)	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party (Note 7)	Ceiling on total loans granted (Note 7)
													Item	Value		
0	Marketech International Corp.	Marketech Integrated Pte. Ltd.	Other receivables - related parties	Y	\$ 92,822	\$ -	\$ -	-	Short-term financing	\$ -	Operations	\$ -	None	\$ -	\$ 6,987,774	\$ 6,987,774
0	Marketech International Corp.	Marketech International Sdn. Bhd.	Other receivables - related parties	Y	15,998	15,998	15,998	5.384	Short-term financing	-	Operations	-	None	-	6,987,774	6,987,774
1	MIC-Tech Electronics Engineering Corp.	Shanghai Maohua Electronics Engineering Co., Ltd.	Other receivables	Y	31,721	13,887	13,887	4.350	Short-term financing	-	Operations	-	None	-	213,408	426,816
1	MIC-Tech Electronics Engineering Corp.	MIC-Tech (WuXi) Co., Ltd.	Other receivables	Y	92,578	92,578	92,578	4.350	Short-term financing	-	Operations	-	None	-	426,816	426,816
2	MIC-Tech Viet Nam Co., Ltd.	Marketech Co., Ltd.	Other receivables	Y	24,000	24,000	24,000	4.500	Short-term financing	-	Operations	-	None	-	168,784	168,784

Note 1: The numbers filled in for the loans provided by the Company or subsidiaries are as follows:

(1) The Company is '0'.

(2) The subsidiaries are numbered in order starting from '1'.

Note 2: Fill in the name of account in which the loans are recognized, such as receivables-related parties, current account with stockholders, prepayments, temporary payments, etc.

Note 3: Fill in the maximum outstanding balance of loans to others during the three months ended March 31, 2026.

Note 4: The column of 'Nature of loan' shall fill in 'Business transaction or 'Short-term financing'.

Note 5: Fill in the amount of business transactions when nature of the loan is related to business transactions, which is the amount of business transactions occurred between the creditor and borrower in the current year.

Note 6: Fill in purpose of loan when nature of loan is for short-term financing, for example, repayment of loan, acquisition of equipment, working capital, etc.

Note 7: Fill in limit on loans granted to a single party and ceiling on total loans granted as prescribed in the creditor company's "Procedures for Provision of Loans", and state each individual party to which the loans have been provided and the calculation for ceiling on total loans granted in the footnote.

The Company's ceiling on loans to others are as follows:

(1) Limit on the total loans to others provided by the Company is 40% of the net assets based on the Company's latest financial statements.

(2) Limit on the loans provided by the Company granted for a single party are as follows:

(2-1) Limit on loans to a single party with business transactions is the higher value of purchasing and selling during current year on the year of financing, and can't exceed the total business transactions amount within 12 month.

(2-2) For short-term financing, limit on loans granted for a single party is 40% of the net assets based on the latest financial statements of the lending companies. The amount of loans to a single party is the accumulated balance of the lending company's short-term financing for single party.

(3) Limit on the accumulated balance of loans to others provided by the foreign companies whose voting rights are 100% owned directly and indirectly by the Company is not under the limit stated on (1). However, it shall make the limit and period for the loans to others in each subsidiary's internal Companies.

Limit on the loans provided by the Company's mainland subsidiaries:

(1) Limit on the total loans to others provided by the Company's mainland subsidiaries is 80% of the net assets based on the latest financial statements of the lending companies.

(2) Limit on the loans provided by the Company's mainland subsidiaries granted for a single party are as follows:

(2-1) Limit on loans to a single party with business transactions is the higher value of purchasing and selling during current year on the year of financing, and can't exceed the total business transactions amount within 12 month.

(2-2) For short-term financing between the Company's mainland subsidiary and the foreign companies which the ultimate parent company holds 100% of the voting rights directly or indirectly, limit on loans granted for a single party is 80% of the net assets based on the latest financial statements of the lending companies.

(2-3) For short-term financing between the Company's mainland subsidiaries and aforementioned associates, limit on loans granted for a single party is 40% of the net assets based on the latest financial statements of the lending companies. The amount of loans to a single party is the accumulated balance of the lending company's short-term financing for single party.

Limit on the loans provided by the Company's Vietnam subsidiaries:

(1) Limit on the total loans to others provided by the Company's Vietnam subsidiaries is 80% of the net assets based on the latest financial statements of the lending companies.

(2) Limit on the loans provided by the Company's Vietnam subsidiaries granted for a single party are as follows:

(2-1) Limit on loans to a single party with business transactions is the higher value of purchasing and selling during current year on the year of financing, and can't exceed the total business transactions amount within 12 month.

(2-2) For short-term financing between the Company's Vietnam subsidiary and the foreign companies which the ultimate parent company holds 100% of the voting rights directly or indirectly, limit on loans granted for a single party is 80% of the net assets based on the latest financial statements of the lending companies.

(2-3) For short-term financing between the Company's Vietnam subsidiaries and aforementioned associates, limit on loans granted for a single party is 40% of the net assets based on the latest financial statements of the lending companies. The amount of loans to a single party is the accumulated balance of the lending company's short-term financing for single party.

Note 8: The amounts of funds to be loaned to others which have been approved by the board of directors of a public company in accordance with Article 14, Item 1 of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" should be included in its published balance of loans to others at the end of the reporting period to reveal the risk of loaning the public company bears, even though they have not yet been appropriated. However, this balance should exclude the loans repaid when repayments are done subsequently to reflect the risk adjustment. In addition, if the board of directors of a public company has authorized the chairman to loan funds in instalments or in revolving within certain lines and within one year in accordance with Article 14, Item 2 of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", the published balance of loans to others at the end of the reporting period should also include these lines of loaning approved by the board of directors, and these lines of loaning should not be excluded from this balance even though the loans are repaid subsequently, for taking into consideration they could be loaned again thereafter.

MARKETECH INTERNATIONAL CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others
For the three months ended March 31, 2026

Table 2

Expressed in thousands of NTD
(Except as otherwise indicated)

Number (Note 1)	Endorser/ guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party (Note 3)	Maximum outstanding endorsement/ guarantee amount as of March 31, 2026 (Note 4)	Outstanding endorsement/ guarantee amount at March 31, 2026 (Note 5)	Actual amount drawn down (Note 6)	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company	Ceiling on total amount of endorsements/ guarantees provided (Note 3)	Provision of endorsements/ guarantees by parent company to subsidiary (Note 7)	Provision of endorsements/ guarantees by subsidiary to parent company (Note 7)	Provision of endorsements/ guarantees to the party in Mainland China (Note 7)
		Company name	Relationship with the endorser/ guarantor (Note 2)										
0	Marketech International Corp.	MIC-Tech (Shanghai) Corp.	2	\$ 8,734,718	\$ 222,262	\$ 222,262	\$ -	\$ -	1.27%	\$ 17,469,435	Y	N	Y
0	Marketech International Corp.	MIC-Tech (WuXi) Co., Ltd.	2	8,734,718	366,572	366,572	58,252	-	2.10%	17,469,435	Y	N	Y
0	Marketech International Corp.	MIC-Tech Electronics Engineering Corp.	2	8,734,718	932,286	932,286	239,349	-	5.34%	17,469,435	Y	N	Y
0	Marketech International Corp.	Marketech International Sdn. Bhd.	2	8,734,718	62,860	-	-	-	0.00%	17,469,435	Y	N	N
0	Marketech International Corp.	eZoom Information, Inc.	2	8,734,718	70,000	70,000	8,603	-	0.40%	17,469,435	Y	N	N
0	Marketech International Corp.	Te Chang Construction Co., Ltd.	5	8,734,718	46,496	23,652	23,652	-	0.14%	17,469,435	N	N	N
0	Marketech International Corp.	Marketech International Corporation USA	2	8,734,718	1,829,210	1,055,835	991,845	-	6.04%	17,469,435	Y	N	N
0	Marketech International Corp.	MIC-Tech Viet Nam Co., Ltd.	2	8,734,718	143,978	143,978	60,555	-	0.82%	17,469,435	Y	N	N
0	Marketech International Corp.	Marketech Co., Ltd.	2	8,734,718	47,993	47,993	-	-	0.27%	17,469,435	Y	N	N
0	Marketech International Corp.	Tatung Company	5	8,734,718	93,450	93,450	93,450	-	0.53%	17,469,435	N	N	N
0	Marketech International Corp.	Marketech International Corp. Japan	2	8,734,718	61,410	60,150	-	-	0.34%	17,469,435	Y	N	N
1	MIC-Tech Electronics Engineering Corp.	Marketech International Corp.	3	1,600,560	25,501	25,501	25,501	-	4.78%	2,667,600	N	Y	N
1	MIC-Tech Electronics Engineering Corp.	The Second Construction Co., Ltd. of China Electronics System Engineering	5	1,600,560	1,145	-	-	-	0.00%	2,667,600	N	N	Y
1	MIC-Tech Electronics Engineering Corp.	MIC-Tech (Shanghai) Corp.	4	1,600,560	101,624	101,624	101,624	-	19.05%	2,667,600	N	N	Y
2	MIC-Tech (Shanghai) Corp.	MIC-Tech Electronics Engineering Corp.	4	2,277,975	321,171	321,171	321,171	-	42.30%	3,796,625	N	N	Y

Note 1: The numbers filled in for the endorsements/guarantees provided by the Company or subsidiaries are as follows:

- (1) The Company is '0'.
- (2) The subsidiaries are numbered in order starting from '1'.

Note 2: Relationship between the endorser/guarantor and the party being endorsed/guaranteed is classified into the following seven categories; fill in the number of category each case belongs to:

- (1) Having business relationship.
- (2) The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed subsidiary.
- (3) The endorsed/guaranteed company owns directly and indirectly more than 50% voting shares of the endorser/guarantor parent company.
- (4) The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.
- (5) Mutual guarantee of the trade made by the endorsed/guaranteed company or joint contractor as required under the construction contract.
- (6) Due to joint venture, all shareholders provide endorsements/guarantees to the endorsed/guaranteed company in proportion to its ownership.
- (7) Joint guarantee of the performance guarantee for pre-sold home sales contract as required under the Consumer Protection Act.

Note 3: Fill in limit on endorsements/guarantees provided for a single party and ceiling on total amount of endorsements/guarantees provided as prescribed in the endorser/guarantor company's "Procedures for Provision of Endorsements and Guarantees", and state each individual party to which the endorsements/guarantees have been provided and the calculation for ceiling on total amount of endorsements/guarantees provided in the footnote.

Limit on endorsements and guarantees stated in “Regulations Governing Loaning of Funds and Making of Endorsements/ Guarantees by Public Companies”:

- (1) In accordance with mutual guarantee requirement in the same industry for contracting constructions, limit on endorsement/guarantee to a single party is the net assets of the Company.
- (2) In accordance with business relationship, limit on endorsement/guarantee to a single party is the total value of business transactions within past 12 months. (the value of business transactions is the higher of purchases or sales)
- (3) Except for (1) and (2) mentioned above, limit on endorsement/guarantee to a single party is 50% of the net assets of the Company.
- (4) For (2) and (3) mentioned above, limit on the total amount of endorsement/guarantee is the net assets of the Company.
- (5) For the Company and subsidiaries, limit on endorsement/guarantee to a single party is the net assets of the Company ; limit on the total amount is 5 times of the net assets of the Company.

Limit on endorsements and guarantees of the Company’s mainland subsidiaries:

- (1) In accordance with mutual guarantee requirement in the same industry or the common builders for contracting constructions, or provision of endorsements and guarantees for joint ventures from shareholders in proportion to shareholding ratio, limit on the total amount is 5 times of the net assets of the endorser/guarantor on endorsement/guarantee to a single party is three times of the net assets of the endorser/guarantor.
- (2) Except for (1), the Group follows standards of endorsements and guarantees as below:
 - (2-1) Total amount: (2-1-1) Limit on the accumulated endorsements and guarantees is 5 times of the net assets of the endorser/guarantor;
 - (2-1-2) Limit on endorsements and guarantees to a company of which the endorser company and the Company directly or indirectly holds 90%, should meet the requirement in (2-1-1) and may not exceed 10% of the ultimate parent’s net assets.
 - (2-1-3) Total endorsements and guarantees of the endorser/guarantor and its subsidiaries are limited to 5 times of the net assets of the endorser/guarantor.
 - (2-2) Limit on endorsement/guarantee to a single party
 - (2-2-1) For the companies having business relationship with the endorser/guarantor and thus being provided endorsements/guarantees, limit on endorsements to a single party is the total value of business transactions within past 12 months. (the value of business transactions is the higher of purchase or sales)
 - (2-2-2) Limit on endorsement/guarantee to a single party who having business relationship with the Group is 3 times of the net assets of the endorser/guarantor.

Note 4: Fill in the year-to-date maximum outstanding balance of endorsements/guarantees provided as of the reporting period.

Note 5: Fill in the amount approved by the Board of Directors or the chairman if the chairman has been authorised by the Board of Directors based on subparagraph 8, Article 12 of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.

Note 6: Fill in the actual amount of endorsements/guarantees used by the endorsed/guaranteed company.

Note 7: Fill in ‘Y’ for those cases of provision of endorsements/guarantees by listed parent company to subsidiary and provision by subsidiary to listed parent company, and provision to the party in Mainland China.

MARKETECH INTERNATIONAL CORP. AND SUBSIDIARIES
Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)
For the three months ended March 31, 2026

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

					As of March 31, 2026					
Securities held by	Type of marketable securities	Name of marketable securities (Note 1)	Relationship with the securities issuer	General ledger account	Number of shares	Book value (Note 2)	Ownership (%)	Fair value	Collateral	Footnote
Marketech International Corp.	Ordinary shares	Lasertec Corporation	None	Financial assets measured at fair value through profit or loss - current	20,000	\$ 133,734	-	\$ 133,734	None	
"	Other (Note 3)	Other (Note 3)	"	"	-	2,383	-	2,383	"	
						<u>\$ 136,117</u>		<u>\$ 136,117</u>		
Marketech International Corp.	Ordinary shares	Taiwan Puritic Corp.	None	Financial assets measured at fair value through profit or loss - non-current	3,454,354	1,390,032	4.04%	1,390,032	None	
"	"	Taiwan Special Chemicals Corp.	"	"	1,858,827	511,178	1.26%	511,178	"	
"	"	MEGA UNION TECHNOLOGY INCORPORATED	"	"	725,820	550,897	0.95%	550,897	"	
"	Other (Note 3)	Other (Note 3)	"	"	-	939,306	-	939,306	"	
MIC-Tech (Shanghai) Corp.	Ordinary shares	Kore Semiconductor Co., Ltd.	"	"	37,500,000	185,156	6.72%	185,156	"	
"	Other (Note 3)	Other (Note 3)	"	"	-	4,629	-	4,629	"	
Marketech International Corporation USA	Other (Note 3)	Other (Note 3)	"	"	-	-	-	-	"	
		Total				<u>\$ 3,581,198</u>		<u>\$ 3,581,198</u>		

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities in accordance with IFRS 9, 'Financial instruments'.

Note 2: Fill in the amount after adjusted at fair value and deducted by accumulated impairment for the marketable securities measured at fair value; fill in the acquisition cost or amortized cost deducted by accumulated impairment for the marketable securities not measured at fair value.

Note 3: The amount of individual marketable securities accounting for more than 5% of the financial statements' account shall be disclosed. As the amounts of other marketable securities items are insignificant, combined disclosure is adopted.

MARKETECH INTERNATIONAL CORP. AND SUBSIDIARIES

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

For the three months ended March 31, 2026

Table 4

Expressed in thousands of NTD

(Except as otherwise indicated)

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction		Percentage of total purchases (sales)	Credit term	Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount			Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Marketech International Corp.	Marketech International Corporation USA	Subsidiary	Contract of construction	\$ 249,292	2.60%	Note 1	\$ -	-	\$ 218,128	3.37%	-
Marketech International Corp.	Hon Hai Precision Industry Co., Ltd.	Other related party	Contract of construction	112,936	1.18%	Note 1	-	-	41,196	0.64%	-

Note 1: Payment terms were in accordance with the contracts.

Note 2: Paid-up capital refers to that of the Parent company. If the issuer has issued shares without a face value or at face values other than NT\$10 per share, the 20% requirement on paid-up capital shall be calculated instead at 10% of equity attributable to parent company shareholders, as shown on the balance sheet.

MARKETECH INTERNATIONAL CORP. AND SUBSIDIARIES
 Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more
 March 31, 2026

Table 5

Expressed in thousands of NTD
 (Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026 (Note)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Marketech International Corp.	Marketech International Corporation USA	Subsidiary	\$ 218,128	2.08	\$ -	-	\$ -	-

Note: Fill in separately the balances of accounts receivable-related parties, notes receivable-related parties, other receivables-related parties.

MARKETECH INTERNATIONAL CORP. AND SUBSIDIARIES
Significant inter-company transactions during the reporting period

For the three months ended March 31, 2026

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
0	Marketch International Corp.	Marketch Integrated Pte. Ltd.	1	Construction revenue	\$ 67,788	Sales revenue:	0.47%
0	Marketch International Corp.	eZoom Information, Inc.	1	Accounts receivable	34,080	Prices and terms of sales of goods to related parties are	0.06%
0	Marketch International Corp.	Marketch International Sdn.Bhd.	1	Other receivables	16,093	approximately the same to third parties. A certain	0.03%
0	Marketch International Corp.	Marketch International Corporation USA	1	Accounts receivable	218,128	percentage of profit is negotiated for sale of services	0.38%
0	Marketch International Corp.	Marketch International Corporation USA	1	Construction revenue	249,292	with related parties.	1.74%
0	Marketch International Corp.	Marketch International Corporation USA	1	Services revenue	11,523	Construction revenue:	0.08%
0	Marketch International Corp.	Marketch Netherlands B.V.	1	Prepayment to suppliers	10,177	The prices of construction contracts entered into with	0.02%
1	eZoom Information, Inc.	Marketch International Corp.	2	Accounts receivable	64,520	related parties and third parties are based on normal	0.11%
1	eZoom Information, Inc.	Marketch International Corp.	2	Notes receivable	47,381	construction contracts or individual agreements.	0.08%
1	eZoom Information, Inc.	Marketch International Corp.	2	Services revenue	97,666	Furthermore, the collection terms to related parties are	0.68%
1	eZoom Information, Inc.	Marketch International Corp.	2	Construction revenue	42,826	approximately the same to third parties, which is about	0.30%
2	Marketch Integrated Pte. Ltd.	Marketch International Corp.	2	Prepayment to suppliers	40,846	2 to 3 months after inspection of construction	0.07%
3	MIC-Tech Global Corp.	Marketch International Corp.	2	Sales revenue	36,056	depending on the construction contracts or individual	0.25%
3	MIC-Tech Global Corp.	Marketch International Corp.	2	Accounts receivable	20,432	agreements.	0.04%
4	MIC-Tech (Shanghai) Corp.	Marketch Co., Ltd.	3	Accounts receivable	10,429		0.02%
5	MIC-Tech Electronics Engineering Corp.	Shanghai Maohua Electronics Engineering Co., Ltd.	3	Other receivables	13,887		0.02%
6	MIC-Tech Electronics Engineering Corp.	MIC-Tech (WuXi) Co., Ltd.	3	Other receivables	92,578		0.16%
6	MIC-Tech Electronics Engineering Corp.	MIC-Tech (WuXi) Co., Ltd.	3	Accounts receivable	11,345		0.02%
7	Shanghai Maohua Electronics Engineering Co., Ltd.	MIC-Tech Electronics Engineering Corp.	3	Construction revenue	26,477		0.19%
7	Shanghai Maohua Electronics Engineering Co., Ltd.	MIC-Tech Electronics Engineering Corp.	3	Accounts receivable	16,201		0.03%
8	MIC-Tech (WuXi) Co., Ltd.	MIC Industrial Viet Nam Co., Ltd.	3	Sales revenue	30,656		0.21%
8	MIC-Tech (WuXi) Co., Ltd.	MIC Industrial Viet Nam Co., Ltd.	3	Accounts receivable	40,183		0.07%
9	MIC-Tech Viet Nam Co., Ltd.	Marketch Co., Ltd.	3	Other receivables	24,000		0.04%

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:

- (1) Parent company is '0'.
- (2) The subsidiaries are numbered in order starting from '1'.

Note 2: Relationship between transaction company and counterparty is classified into the following three categories (If transactions between parent company and subsidiaries or between subsidiaries refer to the same transaction, it is not required to disclose twice. For example, if the parent company has already disclosed its transaction with a subsidiary, then the subsidiary is not required to disclose the transaction; for transactions between two subsidiaries, if one of the subsidiaries has disclosed the transaction, then the other is not required to disclose the transaction.):

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

Note 3: Regarding percentage of transaction amount to consolidated total operating revenues or total assets, it is computed based on period-end balance of transaction to consolidated total assets for balance sheet accounts and based on accumulated transaction amount for the period to consolidated total operating revenues for income statement accounts.

Note 4: Individual amounts less than \$10,000 are not disclosed. Additionally, if it is disclosed as assets and revenue, its opposite transactions will not be disclosed.

MARKETECH INTERNATIONAL CORP. AND SUBSIDIARIES

Information on investees

For the three months ended March 31, 2026

Table 7

 Expressed in thousands of NTD
 (Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount (Note 2)		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 1)	Footnote
				Balance as at March 31, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Marketech International Corp.	Marketech Integrated Pte. Ltd.	Singapore	Contracting for semiconductor automatic supply system	\$ 385,535	\$ 385,535	16,936,958	100	\$ 152,012	(\$ 4,589)	(\$ 4,589)	The Company's subsidiary
Marketech International Corp.	Market Go Profits Pte. Ltd.	Singapore	Investment holding and reinvestment	1,299,429	1,299,429	40,119,104	100	2,102,594	308,607	308,607	The Company's subsidiary
Marketech International Corp.	MIC-Tech Global Corp.	South Korea	International trade	19,147	19,147	131,560	100	20,327	1,536	1,536	The Company's subsidiary
Marketech International Corp.	Headquarter International Ltd.	Virgin Islands	Investment holding and reinvestment	42,475	42,475	1,289,367	100	40,212	153	153	The Company's subsidiary
Marketech International Corp.	Tiger United Finance Ltd.	Virgin Islands	Investment holding and reinvestment	46,475	46,475	1,410,367	100	38,347	233	233	The Company's subsidiary
Marketech International Corp.	Marketech Engineering Pte. Ltd.	Singapore	Contracting for electrical installing construction	31,162	31,162	1,337,763	100	2,731	(52)	(52)	The Company's subsidiary
Marketech International Corp.	Marketech Integrated Manufacturing Company Limited	Myanmar	Design, manufacturing, installation of automatic production equipment and its parts	478,985	478,985	1,535,600	100	105,316	(2,458)	(2,458)	The Company's subsidiary
Marketech International Corp.	MIC-Tech Viet Nam Co., Ltd.	Vietnam	Trading, installation and repair of various machinery equipment and its peripherals; consulting service and software execution service associated with computer hardware installation	271,476	271,476	-	100	210,980	(585)	(585)	The Company's subsidiary
Marketech International Corp.	Marketech Co., Ltd.	Vietnam	Specialized contracting and related repair services; equipment sales and repair; sales of cosmetics and daily necessities; production, development and implementation of software and providing coding service; providing installation service of industrial machine and equipment	88,234	88,234	-	100	(7,168)	2,741	2,741	The Company's subsidiary
Marketech International Corp.	Marketech International Sdn.Bhd.	Malaysia	Specialized contracting and related repair services; sales of medical devices	129,107	126,205	16,871,250	100	31,791	(1,108)	(1,108)	The Company's subsidiary
Marketech International Corp.	Marketech International Corporation USA	USA	Specialized contracting and related repair services	1,042,356	1,042,356	33,450,000	100	505,762	230,099	230,099	The Company's subsidiary

Investor	Investee	Location	Main business activities	Initial investment amount (Note 2)		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 1)	Footnote
				Balance as at March 31, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Marketech International Corp.	Spiro Technology Systems Inc.	USA	International trade	\$ 54,074	\$ 54,074	1,000,000	100	\$ 90,178	(\$ 9)	(\$ 9)	The Company's subsidiary
Marketech International Corp.	ADAT Technology Co., Ltd.	Taiwan	Research, development, application, and service of software; supply of electronic information and data processing service	135,877	117,822	6,580,752	24.89	35,084	(8,601)	(741)	The Company's subsidiary
Marketech International Corp.	PT Marketech International Indonesia	Indonesia	Trading business of machine equipment and parts	38,043	38,043	1,199,000	99.92	35,145	332	332	The Company's subsidiary
Marketech International Corp.	Marketech Netherlands B.V	Netherlands	International trade business of machine and components and technical service	54,085	54,085	1,200,000	100	(1,281)	(849)	(849)	The Company's subsidiary
Marketech International Corp.	Glory Technology Service Inc.	Taiwan	Sale and installation of information and communication equipment	42,714	42,714	6,208,320	29.24	66,958	363	106	The Company's investee accounted for using equity method
Marketech International Corp.	Smart Group Solutions Corp.	Taiwan	Development and agent of smart medical testing equipment, AI plans and related software and hardware; import and export sales and manufacturing of medical devices	160,000	160,000	16,000,000	100	124,221	(15,008)	(15,008)	The Company's subsidiary
Marketech International Corp.	Vertex System Corporation	Taiwan	Trading of equipment for private 5G wireless communication networks (picocells and core networks) and IoT intelligent control gateway; maintenance and operations of device management platform (DMP), and provision of services in software management platform and vertical integration of information technology (IT) and communication technology (CT)	50,000	50,000	5,000,000	61.35	(3,907)	(4,829)	(2,963)	The Company's subsidiary
Marketech International Corp.	Bolite Co., Ltd.	Taiwan	Precision R&D, manufacturing and sales of laser-related modules and equipment, and provide laser application solutions	35,600	35,600	2,912,000	36.40	33,960	(9,843)	(3,583)	The Company's investee accounted for using equity method
Marketech International Corp.	MIC Healthcare Korea Co., Ltd.	South Korea	R&D, sales and professional technical services of medical device and its parts; international trade and import and export business	-	80,612	-	-	-	(53)	(53)	Subsidiaries in liquidation (Note 3)
Marketech International Corp.	Marketech International Corp. Japan	Japan	International trade; specialized contracting and related repair services	65,254	65,254	30,000	100	47,334	1,354	1,354	The Company's subsidiary
Marketech International Corp.	Advanced Technology Matrix United Corporation	USA	Warehousing logistics services; sales agent of semiconductor equipment, components and consumables and semiconductor materials	60,960	60,960	2,000,000	68.97	70,059	1,568	1,082	The Company's subsidiary

Table 7-2

Investor	Investee	Location	Main business activities	Initial investment amount (Note 2)		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 1)	Footnote
				Balance as at March 31, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Marketech International Corp.	Radisen Co., Ltd. (Ordinary shares)	South Korea	AI medical resolution and teleradiology medical platform	\$ 12,454	\$ 12,454	79,022	17.81	(\$ 22,786)	(\$ 14,445)	(\$ 2,574)	The Company's investee accounted for using equity method
Marketech International Corp.	Radisen Co., Ltd. (Preferred stock)	South Korea	AI medical resolution and teleradiology medical platform	73,208	73,208	170,065	24.56	87,541	(14,445)	-	The Company's investee accounted for using equity method
Marketech International Corp.	Marketech International Corporation Germany GmbH	Germany	International trade of machine and components and technical service; specialized contracting and related repair services	68,355	68,355	200,000	100	46,677	(4,795)	(4,795)	The Company's subsidiary
Marketech International Corp.	MIC Industrial Viet Nam Co., Ltd.	Vietnam	Assembling of air conditioning equipment and testing OEM	39,567	39,567	-	100	15,104	(625)	(625)	The Company's subsidiary
Marketech International Corp.	Marketop Smart Solutions Co., Ltd.	Taiwan	Sales and service of smart medical devices, international trade and import and export business	30,600	30,600	3,060,000	51	23,905	(1,315)	(670)	The Company's subsidiary
Marketech International Corp.	Marketech International (Thailand) Corp., Ltd.	Thailand	Specialized contracting and related repair services; sales of medical devices; international trade; design, manufacturing, installation of automatic production equipment and its parts	4,739	4,739	3,999,998	100	3,755	(299)	(299)	The Company's subsidiary
Smart Group Solutions Corp.	eZoom Information, Inc.	Taiwan	Research, trading and consulting of information system software and hardware appliance; sales of medical devices	44,930	44,930	5,000,000	100	85,683	5,936	-	The investor's subsidiary
ADAT Technology Co., Ltd.	ADAT NORTH AMERICA CORPORATION	USA	Software, technology, and application integration services	9,464	-	300,000	100	9,579	(20)	-	The investor's subsidiary
Market Go Profits Pte. Ltd.	MIC-Tech Ventures Asia Pacific Inc.	Cayman Islands	Investment holding and reinvestment	1,293,932	1,293,932	40,016,604	100	2,099,426	308,831	-	The investor's subsidiary
Marketech Engineering Pte Ltd.	Marketech Integrated Construction Co., Ltd.	Myanmar	Contracting for electrical installing construction	27,083	27,083	92,000	98.4	2,485	4	-	The investor's subsidiary
MIC-Tech Ventures Asia Pacific Inc.	Rusky H.K. Limited	Hong Kong	Investment holding and reinvestment	34,551	34,551	833,000	100	37,517	4,113	-	The investor's subsidiary
MIC-Tech Ventures Asia Pacific Inc.	Leader Fortune Enterprise Co., Ltd.	Samoa	Investment holding and reinvestment	8,990	8,990	303,000	31.43	(792)	593	-	The investor's investee accounted for using equity method
MIC-Tech Ventures Asia Pacific Inc.	Fortune Blessing Co., Limited	Hong Kong	Investment holding and reinvestment	45,985	45,985	500,000	27.78	3,541	189	-	The investor's investee accounted for using equity method
Rusky H.K. Limited	PT Marketech International Indonesia	Indonesia	Trading business of machine equipment and parts	32	32	1,000	0.08	32	332	-	The investor's investee accounted for using equity method

Note 1: The amount of \$0 means that the Company does not directly recognize gain or loss on investments.

Note 2: Except for subsidiaries in Malaysia which are translated at the current rate as of March 31, 2026, the initial investment amounts of other investees are translated at the current rate as of the investment date.

Note 3: The shareholders of MIC Healthcare Korea Co., Ltd., at their meeting on January 19, 2026, resolved to dissolve the company, with the dissolution date set on January 19, 2026. The dissolution and liquidation process of the company is still ongoing.

MARKETECH INTERNATIONAL CORP. AND SUBSIDIARIES

Information on investments in Mainland China

For the three months ended March 31, 2026

Table 8

Expressed in thousands of NTD

(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital (Note 3)	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026 (Note 3)	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026 (Note 3)		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026 (Note 3)	Net income (loss) of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 2)	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
MIC-Tech (WuXi) Co., Ltd.	Manufacturing and sales of semiconductor devices, intelligent storage equipments, illuminators, masks and labor protective products; manufacturing of package special equipments	\$ 815,873	Note 1(2)	\$ 655,898	\$ -	\$ -	\$ 655,898	(\$ 9,538)	100	(\$ 9,538)	\$ 6,649	\$ -	Note 2 (2)B
MIC-Tech (Shanghai) Corp.	Wholesale, commission agency, maintenance, repairment, manufacture, import and export of semiconductor production and its consumables; trading agency and consulting services in customs bonded area	263,671	Note 1(2)	15,998	-	-	15,998	110,548	100	110,548	759,325	1,098,756	Note 2 (2)B
Shanghai Maohua Electronics Engineering Co., Ltd.	Production of scrubber bins for semiconductor manufacturers; design, installation, debugging and technology services of tunnel system; equipment repair for semiconductor manufacturers	19,197	Note 1(2)	19,293	-	-	19,293	4,727	87	4,113	35,163	-	Note 2 (2)B
MIC-Tech Electronics Engineering Corp.	Installation and construction of mechanical and electrical systems; professional building renovation and decoration services; design and construction of smart buildings; construction of electronic projects and related technical services and consulting materials	563,720	Note 1(2)	272,597	-	-	272,597	136,427	100	136,427	533,520	980,166	Note 2 (2)B
MIC-Tech China Trading (Shanghai) Co., Ltd.	Wholesale, commission agency and import and export of chemical products, semiconductors, inspection equipment and its consumables, solar equipment consumables, trading and trading agency among enterprises in customs bonded area	47,993	Note 1(2)	47,993	-	-	47,993	71,706	100	71,706	476,474	244,467	Note 2 (2)B

Investee in Mainland China	Main business activities	Paid-in capital (Note 3)	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026 (Note 3)	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026 (Note 3)		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026 (Note 3)	Net income (loss) of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 2)	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Macrotec Technology (Shanghai) Co., Ltd.	Wholesale, commission agency, import and export and other complementary service of electrical products, instrumentation, metal products, electrical equipment, International and entropot trade, trading and trading agency among enterprises in customs bonded area	\$ 30,616	Note 1(2)	\$ 9,622	\$ -	\$ -	\$ 9,622	\$ 593	31.43	\$ 186	(\$ 796)	\$ -	Note 2 (2)C
Fortune International Corporation	Research and development, manufacturing, sales, installation and repair services of semiconductor-related devices, equipment and materials; supply chain and property management service; industrial park management service; venue rental; conference and exhibition services; warehousing service	57,591	Note 1(2)	15,998	-	-	15,998	189	27.78	53	3,502	-	Note 2 (2)C

Note 1: Investment methods are classified into the following three categories:

- (1) Directly invest in a company in Mainland China.
- (2) Through investing in Market Go Profits Pte. Ltd., which then invested in the investee in Mainland China.
- (3) Others.

Note 2: In the 'Investment income (loss) recognized by the Company for the three months ended March 31, 2026' column:

- (1) It should be indicated if the investee was still in the incorporation arrangements and had not yet any profit during this year.
- (2) Indicate the basis for investment income (loss) recognition in the number of one of the following three categories:
 - A. The financial statements were reviewed by international accounting firm which has cooperative relationship with accounting firm in R.O.C.
 - B. The financial statements were reviewed by R.O.C. parent company's CPA.
 - C. Others-the financial statements were not reviewed by independent auditors.

Note 3: Paid-in capital and investment amount were translated at the original currency times exchange rate at period end.

2. Limit on investees in Mainland China

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026 (Note 1) (Note 2) (Note 3) (Note 4)	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA) (Note 1)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Marketch International Corp.	\$ 1,037,398	\$ 2,455,961	\$ 10,593,370

Note 1: The amount was translated at the original currency times exchange rate at period end.

Note 2: The Company has sold WUXI Probeleader Electronics Co., Ltd. at the end of November 2011. As the accumulated investment was different from the investment collected back, the difference between accumulated amount of remittance from Taiwan to Mainland China as of November 30, 2011 and accumulated amount of remittance from Taiwan to Mainland China registered at and approved by MOEA was USD\$186 thousand.

Note 3: The liquidation of TPP-MIC (WuXi) Co., Ltd. was completed in November, 2015. As the accumulated investment was different from the investment collected back, the difference between accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026, and accumulated amount of remittance from Taiwan to Mainland China registered at and approved by MOEA was USD\$180 thousand.

Note 4: The original investment amount approved by the Investment Commission of the Ministry of Economic Affairs is USD\$76,761 thousand. Additionally, as of the end of this period, the total investment income from reinvestments in Mainland China that has been remitted back to Taiwan amounting to USD\$68,277 thousand. This amount has been approved by the Investment Commission to be used to offset the accumulated investment amount in Mainland China.