Walsin Technology Corporation and Subsidiaries

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

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INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Walsin Technology Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Walsin Technology Corporation and its subsidiaries (collectively, the "Group") as of June 30, 2026 and 2025, the related consolidated statements of comprehensive income for the three months ended June 30, 2026 and 2025 and for the six months ended June 30, 2026 and 2025, the consolidated statements of changes in equity and cash flows for the six months then ended, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements"). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

As described in Note 11 to the consolidated financial statements, the financial statements of some non-significant subsidiaries included in the consolidated financial statements were not reviewed by independent auditors. As of June 30, 2026 and 2025, the total assets amounted to NT$2,608,701 thousand and NT$2,705,519 thousand, representing 2.18% and 2.83%, respectively, of the consolidated total assets, and the total liabilities amounted to NT$643,055 thousand and NT$686,297 thousand, representing 1.56% and 1.60%, respectively, of the consolidated total liabilities. The comprehensive income for the three months ended June 30, 2026 and for the six months ended June 30, 2026 was NT$28,914 thousand and NT$58,444 thousand, representing 0.19% and 0.34%, respectively, of the consolidated comprehensive income (loss); the comprehensive income (loss) for the three months ended June 30, 2025 and for the six months ended June 30, 2025 was NT$(28,066) thousand and NT$(61,329) thousand, representing 0.60% and 1.60%, respectively, of the consolidated comprehensive income (loss). As described in Note 13 to the consolidated financial statements, the financial statements of some associates accounted for using the equity method were not reviewed by independent auditors. As of June 30, 2026 and 2025,

investments in associates accounted for using the equity method that were not reviewed amounted to NT$699,738 thousand and NT$808,994 thousand, respectively. The total share of income of the associates accounted for using the equity method that were not reviewed for the three months ended June 30, 2026 and for the six months ended June 30, 2026 amounted to NT$9,475 thousand and NT$22,864 thousand, respectively. The total share of income of the associates accounted for using the equity method that were not reviewed by independent auditors for the three months ended June 30, 2025 and for the six months ended June 30, 2025 amounted to NT$(13,893) thousand and NT$(6,446) thousand, respectively. In addition, the information disclosed in Note 32 to the consolidated financial statements were not reviewed by independent auditors.

Qualified Conclusion

Based on our reviews and the review reports of other auditors (refer to other matter paragraph), with the exception of the matter described in the preceding paragraph, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2026 and 2025, its consolidated financial performance for the three months ended June 30, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the six months ended June 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Other Matter

We did not review the financial statements of some subsidiaries and associates accounted for using the equity method included in the consolidated financial statements of the Group, but such financial statements were reviewed by other auditors. Our conclusion, insofar as it relates to the amounts and information disclosed for such subsidiaries, is based solely on the review reports of other auditors. As of June 30, 2026 and 2025, the amount of total assets (including investments accounted for using the equity method) of these subsidiaries was NT$15,363,925 thousand and NT$13,274,327 thousand, representing 12.82% and 13.85%, respectively, of the consolidated total assets; for the three months ended June 30, 2026 and for the six months ended June 30, 2026 the amount of consolidated net operating revenue of these subsidiaries was NT$1,777,518 thousand and NT$3,339,354 thousand, representing 16.02% and 15.72%, respectively, of the consolidated net operating revenue; for the three months ended June 30, 2025 and for the six months ended June 30, 2025 the amount of consolidated net operating revenue of these subsidiaries was NT$1,796,385 thousand and NT$3,474,266 thousand, representing 18.80% and 18.99%, respectively, of the consolidated net operating revenue. The comprehensive income (including share of loss of associates accounted for using the equity method) for the three months ended June 30, 2026 and for the six months ended June 30, 2026 was NT$994,034 thousand and NT$1,296,023 thousand, representing 6.42% and 7.60%, respectively, of the consolidated comprehensive loss, and the comprehensive income for the three months ended June 30, 2025 and for the six months ended June 30, 2025 was NT$(490,918) thousand and NT$(212,921) thousand, representing (10.56%) and (5.54%), respectively, of the consolidated comprehensive loss.

The engagement partners on the reviews resulting in this independent auditors' review report are Shih-Hsuan Peng and Kuo-Tyan Hong.

Deloitte & Touche
Taipei, Taiwan
Republic of China

July 31, 2026

Notice to Readers

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

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

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

	June 30, 2026		December 31, 2025		June 30, 2025	
ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	$ 8,961,970	8	$ 8,160,463	8	$ 7,144,407	8
Financial assets at fair value through profit or loss - current (Note 7)	2,245,180	2	1,736,531	2	1,383,375	1
Financial assets at amortized cost - current (Note 8)	2,801,818	2	2,670,223	2	2,394,352	3
Notes receivable from unrelated parties (Note 9)	359,140	-	611,532	1	334,694	-
Trade receivables from unrelated parties (Note 9)	12,013,373	10	10,045,684	10	10,028,003	11
Trade receivables from related parties (Notes 9 and 26)	78,517	-	72,111	-	67,321	-
Finance lease receivables	7,661	-	19,712	-	19,672	-
Other receivables from unrelated parties	1,103,380	1	962,454	1	1,149,593	1
Other receivables from related parties (Note 26)	27,294	-	11,938	-	20,768	-
Inventories (Note 10)	9,410,743	8	8,737,688	8	7,420,732	8
Other current assets	433,207	-	413,544	-	349,808	-
Total current assets	37,442,283	31	33,441,880	32	30,312,725	32
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss - non-current (Note 7)	365,564	-	344,859	-	330,383	-
Financial assets at fair value through other comprehensive income - non-current (Note 12)	20,890,093	18	13,466,356	13	9,563,626	10
Financial assets at amortized cost - non-current (Note 8)	22,780,997	19	24,760,871	24	24,321,166	25
Investments accounted for using the equity method (Note 13)	19,198,911	16	12,324,462	12	9,858,064	10
Property, plant and equipment (Note 14)	16,855,952	14	17,581,566	17	18,652,230	20
Right-of-use assets (Note 15)	759,149	1	793,286	1	826,222	1
Investment properties (Note 16)	256,421	-	336,802	-	314,837	-
Intangible assets (Note 17)	351,365	-	381,737	-	430,167	1
Deferred tax assets (Note 4)	599,402	1	593,626	1	771,971	1
Guarantee deposits paid (Note 27)	112,327	-	121,206	-	130,224	-
Finance lease receivables	560	-	3,985	-	6,837	-
Other non-current assets	244,045	-	276,056	-	299,502	-
Total non-current assets	82,414,786	69	70,984,812	68	65,505,229	68
TOTAL	$ 119,857,069	100	$ 104,426,692	100	$ 95,817,954	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Note 18)	$ 9,050,471	8	$ 9,987,418	10	$ 13,442,563	14
Financial liabilities at fair value through profit or loss - current (Note 7)	-	-	-	-	1,548	-
Notes payable to unrelated parties	52,321	-	247,621	-	78,541	-
Trade payables to unrelated parties	5,817,231	5	5,013,896	5	4,284,937	5
Trade payables to related parties (Note 26)	68,988	-	51,796	-	63,709	-
Payables for equipment (Note 26)	501,801	-	302,183	-	374,112	-
Other payables (Note 26)	5,292,191	4	3,673,413	3	5,009,286	5
Current tax liabilities (Note 4)	1,115,726	1	730,267	1	576,650	1
Lease liabilities (Note 15)	140,998	-	155,671	-	156,412	-
Current portion of bonds payable (Note 19)	694,552	1	688,070	1	681,649	1
Current portion of long-term borrowings (Note 18)	783,688	1	1,255,388	1	4,582,242	5
Other current liabilities (Note 4)	230,716	-	178,135	-	247,917	-
Total current liabilities	23,748,683	20	22,283,858	21	29,499,566	31
NON-CURRENT LIABILITIES						
Long-term borrowings (Note 18)	15,919,941	13	17,800,244	17	11,931,969	13
Current tax liabilities (Note 4)	25,868	-	38,802	-	51,735	-
Deferred tax liabilities (Note 4)	772,958	1	761,065	1	758,703	1
Lease liabilities (Note 15)	225,160	-	304,080	1	344,776	-
Long-term payables	9,366	-	10,224	-	11,411	-
Long-term deferred revenue	23,370	-	23,370	-	23,370	-
Net defined benefit liabilities (Note 4)	145,092	-	153,810	-	152,830	-
Guarantee deposits received	413,830	-	261,270	-	228,486	-
Total non-current liabilities	17,535,585	14	19,352,865	19	13,503,280	14
Total liabilities	41,284,268	34	41,636,723	40	43,002,846	45
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 20)						
Share Capital						
Ordinary shares	4,852,048	4	4,858,048	5	4,858,048	5
Capital surplus	3,092,889	3	3,137,789	3	3,174,549	3
Retained earnings						
Legal reserve	5,677,868	5	5,444,709	5	5,444,709	6
Special reserve	1,096,797	1	1,096,797	1	1,096,797	1
Unappropriated earnings	32,967,643	27	31,979,541	31	30,049,264	31
Other equity						
Exchange differences on translation of the financial statements of foreign operations	608,684	1	(431,011)	(1)	(3,193,886)	(3)
Unrealized gain (loss) on financial assets at fair value through other comprehensive income	18,142,153	15	6,188,037	6	2,642,358	3
Treasury shares	-	-	(236,380)	-	(236,380)	-
Total equity attributable to owners of the Company	66,438,082	56	52,037,530	50	43,835,459	46
NON-CONTROLLING INTERESTS (Note 20)	12,134,719	10	10,752,439	10	8,979,649	9
Total equity	78,572,801	66	62,789,969	60	52,815,108	55
TOTAL	$ 119,857,069	100	$ 104,426,692	100	$ 95,817,954	100

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

(With Deloitte & Touche review report dated July 31, 2026)

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		2025		2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
NET SALES (Note 26)	$ 11,310,273	100	$ 9,554,487	100	$ 20,848,667	100	$ 18,294,501	100
COST OF SALES (Note 26)	9,014,859	80	7,931,564	83	16,807,291	81	15,171,819	83
GROSS PROFIT	2,295,414	20	1,622,923	17	4,041,376	19	3,122,682	17
OPERATING EXPENSES								
Selling and marketing expenses	513,451	5	436,208	5	959,053	5	858,825	5
General and administrative expenses	371,211	3	393,718	4	717,080	3	753,437	4
Research and development expenses	249,035	2	237,932	3	484,593	2	471,123	2
Total operating expenses	1,133,697	10	1,067,858	12	2,160,726	10	2,083,385	11
PROFIT FROM OPERATIONS	1,161,717	10	555,065	5	1,880,650	9	1,039,297	6
NON-OPERATING INCOME AND EXPENSES								
Interest income	377,142	4	385,085	4	775,588	4	757,224	4
Rental income	13,601	-	12,090	-	24,935	-	26,957	-
Dividend income (Note 26)	234,442	2	233,603	2	247,906	1	245,593	1
Other income	26,943	-	38,338	-	34,542	-	53,293	-
Gain (loss) on disposal of property, plant and equipment	4,907	-	30,150	-	(3,393)	-	27,921	-
Gain on disposal of investments	27,046	-	2,030	-	49,261	-	1,071	-
Gain on financial assets at FVTPL	440,683	4	53,393	1	503,961	2	23,690	-
Other expenses	(4,818)	-	(13,345)	-	(11,723)	-	(18,167)	-
Foreign exchange gain (loss), net	(93,656)	(1)	(1,483,975)	(15)	107,409	1	(1,376,376)	(7)
Interest expense	(125,023)	(1)	(136,611)	(1)	(257,449)	(1)	(273,125)	(1)
Share of profit of associates accounted for using the equity method (Note 13)	212,372	2	97,131	1	360,246	2	222,920	1
Total non-operating income and expenses	1,113,639	10	(782,111)	(8)	1,831,283	9	(308,999)	(2)
PROFIT (LOSS) BEFORE INCOME TAX FROM CONTINUING OPERATIONS	2,275,356	20	(227,046)	(3)	3,711,933	18	730,298	4
INCOME TAX EXPENSE (Notes 4 and 22)	(477,036)	(4)	(22,576)	-	(926,247)	(5)	(204,141)	(1)
NET PROFIT (LOSS) FOR THE PERIOD	1,798,320	16	(249,622)	(3)	2,785,686	13	526,157	3

(Continued)

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		2025		2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)								
Items that will not be reclassified subsequently to profit or loss:								
Remeasurement of defined benefit plans	$ -	-	$ -	-	$ (2)	-	$ -	-
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	7,503,500	66	97,381	1	7,056,307	34	(547,074)	(3)
Share of the other comprehensive income (loss) of associates accounted for using the equity method	6,126,713	54	(42,419)	-	6,075,954	29	(130,973)	(1)
	13,630,213	120	54,962	1	13,132,259	63	(678,047)	(4)
Items that may be reclassified subsequently to profit or loss:								
Exchange differences on translation of the financial statements of foreign operations	26,123	-	(3,493,258)	(37)	881,455	5	(2,887,678)	(16)
Unrealized gain (loss) on investments in debt instruments at fair value through other comprehensive income	490	-	11,371	-	(4,949)	-	14,963	-
Share of the other comprehensive income (loss) of associates accounted for using the equity method	32,017	1	(971,251)	(10)	255,155	1	(815,627)	(4)
	58,630	1	(4,453,138)	(47)	1,131,661	6	(3,688,342)	(20)
Other comprehensive income (loss) for the period, net of income tax	13,688,843	121	(4,398,176)	(46)	14,263,920	69	(4,366,389)	(24)
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD	$ 15,487,163	137	$ (4,647,798)	(49)	$ 17,049,606	82	$ (3,840,232)	(21)
NET PROFIT (LOSS) ATTRIBUTABLE TO:								
Owners of the Company	$ 1,571,745	14	$ (214,892)	(2)	$ 2,391,356	11	$ 370,444	2
Non-controlling interests	226,575	2	(34,730)	(1)	394,330	2	155,713	1
	$ 1,798,320	16	$ (249,622)	(3)	$ 2,785,686	13	$ 526,157	3
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:								
Owners of the Company	$ 13,999,103	124	$ (4,240,931)	(45)	$ 15,429,584	74	$ (3,656,937)	(20)
Non-controlling interests	1,488,060	13	(406,867)	(4)	1,620,022	8	(183,295)	(1)
	$ 15,487,163	137	$ (4,647,798)	(49)	$ 17,049,606	82	$ (3,840,232)	(21)
EARNINGS (LOSS) PER SHARE (Note 23)								
Basic	$ 3.24		$ (0.44)		$ 4.93		$ 0.76	
Diluted	$ 3.24		$ (0.44)		$ 4.93		$ 0.76	

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

(With Deloitte & Touche review report dated July 31, 2026) (Concluded)

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company											
							Other Equity					
	Share Capital			Retained Earnings								
	Shares (In Thousands)	Share Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Treasury Shares	Total	Non-controlling Interests	Total Equity
BALANCE, JANUARY 1, 2025	485,805	$ 4,858,048	$ 3,161,951	$ 5,140,341	$ 1,096,797	$ 31,118,251	$ 233,190	$ 3,273,505	$ (236,380)	$ 48,645,703	$ 9,631,450	$ 58,277,153
Appropriation of the 2024 earnings (Note 20)												
Legal reserve	-	-	-	304,368	-	(304,368)	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(1,165,931)	-	-	-	(1,165,931)	-	(1,165,931)
Other changes in capital surplus (Note 20)												
Change in capital surplus from associates accounted for using the equity method	-	-	12,598	-	-	26	-	-	-	12,624	-	12,624
Net profit for the six months ended June 30, 2025	-	-	-	-	-	370,444	-	-	-	370,444	155,713	526,157
Other comprehensive loss for the six months ended June 30, 2025	-	-	-	-	-	-	(3,427,076)	(600,305)	-	(4,027,381)	(339,008)	(4,366,389)
Total comprehensive income (loss) for the six months ended June 30, 2025	-	-	-	-	-	370,444	(3,427,076)	(600,305)	-	(3,656,937)	(183,295)	(3,840,232)
Non-controlling interests	-	-	-	-	-	-	-	-	-	-	(468,506)	(468,506)
Disposal of investments in equity instruments designated as at fair value through other comprehensive income (Note 20)	-	-	-	-	-	30,842	-	(30,842)	-	-	-	-
BALANCE, JUNE 30, 2025	485,805	$ 4,858,048	$ 3,174,549	$ 5,444,709	$ 1,096,797	$ 30,049,264	$ (3,193,886)	$ 2,642,358	$ (236,380)	$ 43,835,459	$ 8,979,649	$ 52,815,108
BALANCE, JANUARY 1, 2026	485,805	$ 4,858,048	$ 3,137,789	$ 5,444,709	$ 1,096,797	$ 31,979,541	$ (431,011)	$ 6,188,037	$ (236,380)	$ 52,037,530	$ 10,752,439	$ 62,789,969
Appropriation of the 2025 earnings (Note 20)												
Legal reserve	-	-	-	233,159	-	(233,159)	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(1,214,512)	-	-	-	(1,214,512)	-	(1,214,512)
Other changes in capital surplus												
Change in capital surplus from associates accounted for using the equity method	-	-	11,493	-	-	-	-	-	-	11,493	-	11,493
Changes in ownership interests in subsidiaries	-	-	17,943	-	-	-	-	-	-	17,943	-	17,943
Other	-	-	282	-	-	-	-	-	-	282	-	282
Net profit for the six months ended June 30, 2026	-	-	-	-	-	2,391,356	-	-	-	2,391,356	394,330	2,785,686
Other comprehensive income for the six months ended June 30, 2026	-	-	-	-	-	(2)	1,039,695	11,998,535	-	13,038,228	1,225,692	14,263,920
Total comprehensive income for the six months ended June 30, 2026	-	-	-	-	-	2,391,354	1,039,695	11,998,535	-	15,429,584	1,620,022	17,049,606
Treasury stock transferred to employees (Note 20)	-	-	70,486	-	-	-	-	-	85,276	155,762	-	155,762
Cancellation of treasury shares (Note 20)	(600)	(6,000)	(145,104)	-	-	-	-	-	151,104	-	-	-
Non-controlling interests	-	-	-	-	-	-	-	-	-	-	(237,742)	(237,742)
Disposal of investments in equity instruments designated as at fair value through other comprehensive income (Note 20)	-	-	-	-	-	44,419	-	(44,419)	-	-	-	-
BALANCE, JUNE 30, 2026	485,205	$ 4,852,048	$ 3,092,889	$ 5,677,868	$ 1,096,797	$ 32,967,643	$ 608,684	$ 18,142,153	$ -	$ 66,438,082	$ 12,134,719	$ 78,572,801

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

(With Deloitte & Touche review report dated July 31, 2026)

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	**2025**
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 3,711,933	$ 730,298
Adjustments for:		
Depreciation expenses	1,710,992	2,214,875
Amortization expenses	59,135	70,593
Expected credit loss (reversal) on trade receivables	1,806	(2,918)
Interest expense	257,449	273,125
Gain on modification of lease	(305)	(9,497)
Interest income	(775,588)	(757,224)
Dividend income	(247,906)	(245,593)
Write-downs of inventories	70,795	167,379
Share-based payments	118,906	-
Share of profit of associates accounted for using the equity method	(360,246)	(222,920)
Loss (gain) on disposal of property, plant and equipment	3,393	(27,921)
Net gain on financial assets at FVTPL	(503,961)	(23,690)
Gain on disposals of investments	(49,261)	(1,071)
Impairment (reversed) loss on property, plant and equipment/investment property	(8,486)	9,486
Net (gain) loss on foreign currency exchange	(21,206)	849,647
Reclassification of property, plant, and equipment to expense	480	1,335
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	(18,402)	(852,734)
Notes receivable from unrelated parties	252,392	411,369
Trade receivables from unrelated parties	(1,955,106)	(478,191)
Trade receivables from related parties	(6,406)	(1,892)
Other receivables from unrelated parties	91,236	(67,456)
Other receivables from related parties	(15,356)	(5,763)
Inventories	(743,850)	494,322
Other current assets	(78,982)	34,534
Other non-current assets	35,429	94,901
Notes payable to unrelated parties	(195,300)	(157,918)
Trade payables to unrelated parties	795,470	141,530
Trade payables to related parties	17,192	12,756
Other payables	73,330	(101,926)
Other current liabilities	52,581	70,814
Other non-current liabilities	(9,578)	(18,203)
Cash generated from operations	2,262,580	2,602,047
Interest received	706,970	688,701
Dividends received	56,708	43,424
Interest paid	(267,091)	(262,910)
Income tax paid	(534,414)	(570,662)
Net cash generated from operating activities	2,224,753	2,500,600

(Continued)

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	**2025**
CASH FLOWS FROM INVESTING ACTIVITIES		
Disposal of financial assets at fair value through profit or loss	$ -	$ 317,085
Purchase of financial assets at fair value through other comprehensive income	(363,765)	(169,484)
Disposal of financial assets at fair value through other comprehensive income	-	651,273
Net decrease (increase) in financial assets at amortized cost	2,467,827	(3,760,036)
Acquisition of investments accounted for using the equity method	(136,254)	(2,496)
Payments for property, plant and equipment	(572,411)	(490,351)
Proceeds from disposal of property, plant and equipment	43,956	71,683
Decrease in guarantee deposits paid	8,879	8,901
Payments for intangible assets	(7,266)	(6,827)
Decrease in finance lease receivables	15,470	5,629
Increase in prepayments for equipment	(52,800)	(15,662)
Net cash generated from (used in) investing activities	1,403,636	(3,390,285)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net (decrease) increase in short-term borrowings	(1,221,331)	2,832,081
Repayment of long-term borrowings	(2,356,986)	(1,835,161)
Increase in guarantee deposits received	152,560	7,353
Repayment of the principal portion of lease liabilities	(68,499)	(85,496)
Treasury stock transferred to employees	85,384	-
Changes in non-controlling interests	81,115	(82,561)
Taxes on transfer of treasury shares to employees	(256)	-
Disgorgement exercise	282	-
Net cash (used in) generated from financing activities	(3,327,731)	836,216
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	500,849	(745,365)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	801,507	(798,834)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	8,160,463	7,943,241
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 8,961,970	$ 7,144,407

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

(With Deloitte & Touche review report dated July 31, 2026) (Concluded)

1. GENERAL INFORMATION

Walsin Technology Corporation (the "Company") was incorporated in the Republic of China (ROC) on July 29, 1970 and was engaged in the design, development and manufacture of semiconductors and LED (light-emitting diode) chips. On July 1, 1992, the Company purchased the machinery, equipment and inventory for the electronic department of Walsin Lihwa Corporation and changed its main operations to become the manufacturer and seller of passive components. The Company's ordinary shares began trading on the Taipei Exchange on November 21, 1997, and transferred listing of its shares for trading on the Taiwan Stock Exchange on September 17, 2001.

The Company's main business location is No. 566-1, Gaoshi Road, Yangmei District, Taoyuan City, Taiwan, the ROC.

The consolidated financial statements of the Company and its subsidiaries (collectively, the "Group") are presented in the Company's functional currency, the New Taiwan dollar.

2. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company's board of directors on July 31, 2026.

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

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRS Accounting Standards") endorsed and issued into effect by the Financial Supervisory Commission (FSC).

   Except for the following, the initial application of the IFRS Accounting Standards endorsed and issued into effect by the Financial Supervisory Commission (FSC) did not have a material impact on the Group's accounting policies.

b. The IFRS Accounting Standards endorsed by the Financial Supervisory Commission (FSC) for application starting from 2027.

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 1)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendments to IFRS 19)	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027
Amendments to IAS 28 "Amendments to the Fair Value Option for Investments in Associates and Joint Ventures"	January 1, 2027 (Note 2)

Note 1: IFRS 18 will take effect starting from January 1, 2028 for domestic entities. Earlier application is permitted.

Note 2: An entity shall apply the amendments when it applies IFRS 18.

IFRS 18 "Presentation and Disclosure in Financial Statements" and consequential amendments and Amendments to IAS 28 "Amendments to the Fair Value Option for Investments in Associates and Joint Ventures"

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

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Group shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers.

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

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

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

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

- The Group shall use operating profit or loss as the starting point when presenting cash flows from operating activities under the indirect method.

- Interest and dividends received by the Group shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. However, if, after assessment, the Group has a specific main operating activity, it shall determine how to classify dividends received, interest received and interest paid in the statement of cash flows by referring to how it classifies dividend income, interest income and interest expense in the statement of profit or loss. The total of each of these cash flows shall be classified in a single category in the statement of cash flows.

The Group does not intend to early adopt IFRS 18 and the related consequential amendments.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact of the application of the amendments on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

c. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined by IASB
IFRS 20 "Regulatory Assets and Regulatory Liabilities"	January 1, 2029

Note: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

As of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the impacts of the above amended standards and interpretations on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

a. Statement of compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual consolidated financial statements.

b. Basis of preparation

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

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;

2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

3) Level 3 inputs are unobservable inputs for an asset or liability.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries).

Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statement of profit or loss and other comprehensive income from the effective dates of acquisitions up to the effective dates of disposals, as appropriate.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Company.

All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the interests of the Group and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

See Note 11, Tables 7 and 8 to the consolidated financial statements for the detailed information on subsidiaries (including the percentage of ownership and main businesses).

d. Other material accounting policies

Except for the following, please refer to the consolidated financial statements for the year ended December 31, 2025.

1) Derecognition of financial liabilities

Financial liabilities are derecognized on the settlement date when the contractual obligation has been discharged, cancelled, expired, or when they are substantially modified or exchanged for liabilities with substantially different terms. The difference between the carrying amount of a financial liability derecognized and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in profit or loss.

2) Retirement benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant plan amendments, settlements, or other significant one-off events.

3) Other long-term employee benefits

Other long-term employee benefits are accounted for in the same way as the accounting required for defined benefit plans except that remeasurement is recognized in profit or loss.

4) Income tax expense

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Group's accounting policies, management is required to make judgments, estimations and assumptions on the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

When developing material accounting estimates, the Group considers the possible impact of other relevant material estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

Material Accounting Judgments

a. Significant influence over associates

The Group is the single largest shareholder with less than 50% of the voting rights on an investee; it does not have control but has significant influence over the investee.

As stated in Note 13 to the consolidated financial statements, the Group is the single largest shareholder with 22.25% and 21.39% of the voting rights on HannStar Board Corporation as of June 30, 2026 and 2025, respectively. Considering the size of the Group's holding of voting rights relative to the size and dispersed shareholdings of other shareholders, the Group is not able to direct the relevant activities and does not have control over HannStar Board Corporation. Consequently, the management of the Group considered and classified HannStar Board Corporation as an associate by virtue of the Group's ability to exercise significant influence over HannStar Board Corporation.

As stated in Note 13 to the consolidated financial statements, the Group is the single largest shareholder with 26.28% and 25% of the voting rights on Silitech Technology Corporation as of June 30, 2026 and 2025, respectively. Considering the size of the Group's holding of voting rights relative to the size and dispersed shareholdings of other shareholders, the Group is not able to direct the relevant activities and does not have control over Silitech Technology Corporation. Consequently, the management of the Group considered and classified Silitech Technology Corporation as an associate by virtue of the Group's ability to exercise significant influence over Silitech Technology Corporation.

As stated in Note 13 to the consolidated financial statements, the Group is the single largest shareholder with 30.40% of the voting rights on Joyin Co., Ltd as of June 30, 2026 and 2025. Considering the size of the Group's holding of voting rights relative to the size and dispersed shareholdings of other shareholders, the Group is not able to direct the relevant activities of and does not have control over Joyin Co., Ltd. Consequently, the management of the Group considered and classified Joyin Co., Ltd. as an associate by virtue of the Group's ability to exercise significant influence over Joyin Co., Ltd.

As stated in Note 13 to the consolidated financial statements, the Group is the single largest shareholder with 39.18% and 27.30% of the voting rights on Matsuo Electric Co., Ltd as of June 30, 2026 and 2025. Considering the size of the Group's holding of voting rights relative to the size and dispersion of the shareholdings of other shareholders, the Group is not able to direct the relevant activities and does not have control over Matsuo Electric Co., Ltd. Consequently, the management of the Group considered and classified Matsuo Electric Co., Ltd. as an associate by virtue of the Group's ability to exercise significant influence over Matsuo Electric Co., Ltd.

b. Control over subsidiaries

As stated in Note 11 to the consolidated financial statements, Prosperity Dielectrics Co., Ltd. is a subsidiary of the Group as of June 30, 2026 and 2025. Although the Group holds less than half of the voting rights in Prosperity Dielectrics Co., Ltd. After considering the Group's absolute size of holdings in Prosperity Dielectrics Co., Ltd. and the relative size of and dispersion of the shareholdings of the other shareholders, the Group concluded that it has a sufficiently dominant voting interest to direct the relevant activities of Prosperity Dielectrics Co., Ltd., and therefore, the Group has control over Prosperity Dielectrics Co., Ltd.

As stated in Note 11 to the consolidated financial statements, Inpaq Technology Co., Ltd. is a subsidiary of the Group as of June 30, 2026 and 2025. Although the Group holds less than half of the voting rights in Inpaq Technology Co., Ltd. After considering the Group's absolute size of holdings in Inpaq Technology Co., Ltd. and the relative size of and dispersion of the shareholdings of the other shareholders, the Group concluded that it has a sufficiently dominant voting interest to direct the

relevant activities of Inpaq Technology Co., Ltd., and therefore, the Group has control over Inpaq Technology Co., Ltd.

Key Sources of Estimation Uncertainty

Estimated impairment of financial assets

The provision for impairment of trade receivables is based on assumptions on probability of default and loss given default. The Group uses judgment in making these assumptions and in selecting the inputs to the impairment calculation based on the Group's historical experience, existing market conditions as well as forward-looking estimates as of the end of each reporting period. Where the actual future cash inflows are less than expected, a material impairment loss may arise.

6. CASH AND CASH EQUIVALENTS

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	$ 6,319	$ 2,504	$ 3,084
Checking accounts and demand deposits	5,949,832	5,954,017	5,419,630
Cash equivalents			
Time deposits with original maturities of less than 3 months	2,761,597	1,982,156	1,616,459
Repurchase agreements collateralized by bonds	244,222	221,786	105,234
	$ 8,961,970	$ 8,160,463	$ 7,144,407

Time deposits in the amounts of $78,242 thousand, $82,250 thousand and $81,089 thousand as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively, have been provided as guarantee deposits for tariff, court and collateral for bank borrowings, etc., which were recognized under financial assets at amortized cost and guarantee deposits paid (refer to Note 27 of the consolidated financial statements).

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets at fair value through profit or loss (FVTPL) - current			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Domestic listed shares	$ 542,250	$ 348,750	$ 238,500
Foreign listed shares	984,919	624,280	127,485
Fund beneficiary certificates	7,372	7,212	4,346
Redemption rights and put options of domestic convertible bonds	146	76	-
Hybrid financial assets			
Structured notes	710,493	756,213	1,013,044
	$ 2,245,180	$ 1,736,531	$ 1,383,375

(Continued)

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets at FVTPL - non-current			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Fund beneficiary certificates	$ 315,564	$ 294,859	$ 280,383
Limited partnership	50,000	50,000	50,000
	$ 365,564	$ 344,859	$ 330,383
Financial liabilities at FVTPL - current			
Financial liabilities mandatorily classified as at FVTPL			
Derivative financial liabilities (not under hedge accounting)			
Redemption right and put option of domestic convertible bonds	$ -	$ -	$ 1,548

(Concluded)

8. FINANCIAL ASSETS AT AMORTIZED COST

	June 30, 2026	December 31, 2025	June 30, 2025
Current			
Time deposits with original maturities of more than 3 months, foreign corporate bonds and foreign government bonds, etc.	$ 2,801,818	$ 2,670,223	$ 2,394,352
Non-current			
Time deposits with original maturities of more than 1 year, foreign corporate bonds and foreign government bonds, etc.	$ 22,780,997	$ 24,760,871	$ 24,321,166

a. The market interest rate intervals of time deposits with original maturities of more than 3 months at the end of the reporting period were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Time deposits with original maturities of more than 3 months	0.56%-5.75%	0.56%-5.75%	0.56%-5.75%
Time deposits with original maturities of more than 1 year	0.66%-5.48%	3.00%-3.10%	2.85%-5.48%

b. The information of foreign corporate bonds and foreign government bonds were as follows:

Maturity Date	Coupon Rate	Effective Interest Rate
November 2026 - May 2035	0.88%-8.75%	3.27%-5.83%

c. Refer to Note 27 to the consolidated financial statements for information relating to investments in financial assets at amortized cost pledged as security.

9. NOTES RECEIVABLE AND TRADE RECEIVABLES

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable from unrelated parties			
At amortized cost			
Gross carrying amount	$ 359,140	$ 611,532	$ 334,694
Less: Allowance for impairment loss	-	-	-
	$ 359,140	$ 611,532	$ 334,694
Trade receivables from unrelated parties			
At amortized cost			
Gross carrying amount	$ 12,099,703	$ 10,129,769	$ 10,110,216
Less: Allowance for impairment loss	(86,330)	(84,085)	(82,213)
	$ 12,013,373	$ 10,045,684	$ 10,028,003
Trade receivables from related parties (Note 26)			
At amortized cost			
Gross carrying amount	$ 78,517	$ 72,111	$ 67,321
Less: Allowance for impairment loss	-	-	-
	$ 78,517	$ 72,111	$ 67,321

The average credit period of sales of goods was 60 to 150 days. No interest was charged on trade receivables. The Group adopted a policy of only dealing with entities that are rated the equivalent of investment grade or higher and obtaining sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. Credit rating information is obtained from independent rating agencies where available or, if not available, the Group uses other publicly available financial information or its own trading records to rate its major customers. The Group's exposure and the credit ratings of its counterparties are continuously monitored and the aggregate value of transactions concluded is spread among approved counterparties. Credit exposure is controlled by counterparty credit limits that are reviewed and approved by enterprise risk management division annually.

In order to minimize credit risk, the management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Group's credit risk was significantly reduced.

The Group applies the simplified approach to providing for expected credit losses prescribed by IFRS 9, which permits the use of lifetime expected loss provision for all trade receivables. The expected credit losses on trade receivables are estimated using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of economic conditions at the reporting date. As the Group's historical credit loss experience does show different loss patterns for different customer segments, the provision for loss allowance based on past due status is further distinguished according to the Group's different customer base.

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

The following table details the loss allowance of notes receivable and trade receivables from unrelated parties based on the overdue aging ratio and individual customer evaluation method.

June 30, 2026

Group A

	Not Past Due	Up to 30 Days	31 to 60 Days	61 to 90 Days	91 to 180 Days	Over 180 Days	Total
Expected credit loss rate	0%-4%	0%-5%	0%-10%	0%-20%	0%-50%	100%	
Gross carrying amount	$ 10,058,093	$ 269,220	$ 1,169	$ 24,232	$ 8,308	$ -	$ 10,361,022
Loss allowance (Lifetime ECLs)	(66,055)	(8,268)	(103)	(3,207)	(3,437)	-	(81,070)
Loss allowance (individual customer ECLs)	(511)	-	-	-	-	-	(511)
Amortized cost	$ 9,991,527	$ 260,952	$ 1,066	$ 21,025	$ 4,871	$ -	$ 10,279,441

Group B

	Not Past Due	Up to 90 Days	91 to 180 Days	Over 180 Days	Total
Expected credit loss rate	0%	0%-20%	100%	100%	
Gross carrying amount	$ 2,052,179	$ 44,068	$ 237	$ 1,337	$ 2,097,821
Loss allowance (Lifetime ECLs)	-	(3,175)	(237)	(1,337)	(4,749)
Amortized cost	$ 2,052,179	$ 40,893	$ -	$ -	$ 2,093,072

December 31, 2025

Group A

	Not Past Due	Up to 30 Days	31 to 60 Days	61 to 90 Days	91 to 180 Days	Over 180 Days	Total
Expected credit loss rate	0%-4%	5%	0%-10%	0%-20%	0%-50%	100%	
Gross carrying amount	$ 8,240,442	$ 25,519	$ 158,753	$ 35,208	$ 3,325	$ 35	$ 8,463,282
Loss allowance (Lifetime ECLs)	(63,382)	(1,276)	(11,859)	(1,157)	(1,276)	(35)	(78,985)
Loss allowance (individual customer ECLs)	(516)	-	-	-	-	-	(516)
Amortized cost	$ 8,176,544	$ 24,243	$ 146,894	$ 34,051	$ 2,049	$ -	$ 8,383,781

Group B

	Not Past Due	Up to 90 Days	91 to 180 Days	Over 180 Days	Total
Expected credit loss rate	0%	0%-20%	100%	100%	
Gross carrying amount	$ 2,236,437	$ 40,239	$ 1,343	$ -	$ 2,278,019
Loss allowance (Lifetime ECLs)	-	(3,241)	(1,343)	-	(4,584)
Amortized cost	$ 2,236,437	$ 36,998	$ -	$ -	$ 2,273,435

June 30, 2025

Group A

	Not Past Due	Up to 30 Days	31 to 60 Days	61 to 90 Days	91 to 180 Days	Over 180 Days	Total
Expected credit loss rate	0%-4%	0%-5%	10%	20%	50%	100%	
Gross carrying amount	$ 8,136,643	$ 145,272	$ 2,312	$ 14,551	$ 1,150	$ -	$ 8,299,928
Loss allowance (Lifetime ECLs)	(67,791)	(5,895)	(232)	(2,910)	(575)	-	(77,403)
Loss allowance (individual customer ECLs)	(497)	-	-	-	-	-	(497)
Amortized cost	$ 8,068,355	$ 139,377	$ 2,080	$ 11,641	$ 575	$ -	$ 8,222,028

Group B

	Not Past Due	Up to 90 Days	91 to 180 Days	Over 180 Days	Total
Expected credit loss rate	0%	0%-20%	100%	100%	
Gross carrying amount	$ 2,105,631	$ 37,891	$ 1,099	$ 361	$ 2,144,982
Loss allowance (Lifetime ECLs)	-	(2,853)	(1,099)	(361)	(4,313)
Amortized cost	$ 2,105,631	$ 35,038	$ -	$ -	$ 2,140,669

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

	For the Six Months Ended June 30	
	2026	2025
Balance at January 1	$ 84,085	$ 92,725
Add: (Reversal) recognition of impairment loss for the current period	1,806	(2,918)
Less: Amounts written off for the current period	-	(3,602)
Less: Classified to overdue receivable	(1,294)	-
Add: Foreign exchange differences	1,733	(3,992)
Balance at June 30	$ 86,330	$ 82,213

Compared to the balance at the beginning of the year, the total gross receivables (excluding related parties) as of June 30, 2026, increased by $1,717,542 thousand, due to the increased in long-overdue payments, impairment losses were recognized. Compared to the balance at the beginning of the year, the total gross receivables (excluding related parties) as of June 30, 2025, decreased by $63,745 thousand. Due to the decrease in long-overdue payments, impairment losses were reversed.

10. INVENTORIES

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials	$ 2,753,435	$ 2,013,514	$ 1,605,984
Supplies	193,899	154,853	132,928
Work in progress	1,633,532	1,537,603	1,343,355
Semi-finished goods	2,201,382	2,138,493	1,832,129
Finished goods	2,628,495	2,893,225	2,506,336
	$ 9,410,743	$ 8,737,688	$ 7,420,732

The nature of the cost of goods sold were as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Cost of inventories sold	$ 8,614,618	$ 7,230,941	$ 15,803,475	$ 13,827,681
Inventory write-downs (reversed)	(29,449)	167,038	70,795	167,379
Unallocated manufacturing expense	429,690	533,585	933,021	1,176,759
	$ 9,014,859	$ 7,931,564	$ 16,807,291	$ 15,171,819

The Group recognized a reversal of inventory write-downs for the three months ended June 30, 2026, primarily due to increases in selling prices in certain markets and the disposal of inventories for which write-downs related to declines in net realizable value and obsolescence had previously been recognized.

11. SUBSIDIARIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS

Subsidiaries included in the consolidated financial statements were as follows:

			Proportion of Ownership (%)			
Investor	Investee	Nature of Activities	June 30, 2026	December 31, 2025	June 30, 2025	Note
The Company	Prosperity Dielectrics Co., Ltd. (“PDC”)	Manufacturing, processing and selling of chip capacitors, chip resistors, ceramic dielectric powders and magnetic elements, etc.	43.33	43.13	43.13	a and f
	Inpaq Technology Co., Ltd. (“INPAQ”)	Researching, developing, manufacturing, and selling of hybrid microwave antenna and module, integrated electrical protection components, and multilayer type microwave communication component and its module.	37.57	37.57	37.57	a
	Pan Overseas (B.V.I.) Investments Co., Ltd. (“POE-BVI”)	Investment holding	100.00	100.00	100.00	
	Gallatown Developments Limited (“GDL”)	Investment holding	89.24	89.24	89.24	
	Walsin Technology Europe B.V.	Selling of passive electronic components	100.00	100.00	100.00	
	Walsin Electronics (S) Pte. Ltd. (“WES”)	Marketing service	100.00	100.00	100.00	
GDL	Walsin Technology Corporation (HK) Limited (“WTC (HK)”)	Selling of passive electronic components	100.00	100.00	100.00	
	Walsin Technology Holding Corporation (HK) Limited (“WTHC-HK”)	Investment holding	100.00	100.00	100.00	
	Walsin Technology Corporation U.S.A. (“WTCA”)	Marketing service	-	100.00	100.00	d
	Walsin Passive Component (H.K.) Limited (“WPC”)	Selling of passive electronic components	100.00	100.00	100.00	
	Kamaya Electric Co., Ltd. (“Kamaya”)	Manufacturing and selling of high-end electric chip resistors	100.00	100.00	100.00	
	Walsin International Management (HK) Limited (“WIM”)	Investment holding	100.00	100.00	100.00	
	Walsin Electronics India Private Ltd. (“WEI”)	Manufacturing and selling of electric capacitors and resistors, etc.	0.10	0.10	0.10	
WTHC-HK	Dongguan Walsin Technology Electronics Co., Ltd. (“DG”)	Manufacturing and selling of passive electronic components	100.00	100.00	100.00	
	Suzhou Walsin Technology Electronics Co., Ltd. (“SZ”)	Manufacturing and selling of passive electronic components	100.00	100.00	100.00	
	Dongguan Huafai Trading Co., Ltd. (“Huafai”)	Trading of electronic parts, warehousing and commission agency	-	-	100.00	d

(Continued)

Investor	Investee	Nature of Activities	Proportion of Ownership (%)			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
	Pan Overseas (Guangzhou) Electronic Co., Ltd. ("POE-GZ")	Manufacturing and selling of passive electronic components	100.00	100.00	100.00	
	Walsin Electronics India Private Ltd. ("WEI")	Manufacturing and selling of electric capacitors and resistors, etc.	99.90	99.90	99.90	
	PSA Japan Investment G.K.	Investment	40.00	40.00	40.00	e
POE-BVI	GDL	Investment holding	4.80	4.80	4.80	
	Fine Bright Technology Limited ("FB")	Investment holding	100.00	100.00	100.00	
FB	GDL	Investment holding	5.96	5.96	5.96	
Kamaya	Kamaya Electric (M) Sdn. Bhd. ("KM")	Manufacturing and selling of high-end electric chip resistors	100.00	100.00	100.00	
	Kamaya Electric (HK) Limited	Selling of passive electronic components	100.00	100.00	100.00	
	Kamaya, Inc. ("KI")	Selling of passive electronic components	100.00	100.00	100.00	
	Nitsuko Electronics Corporation ("NTK")	Manufacturing and selling of film capacitors	70.00	70.00	70.00	
	Soshin Electric Co., Ltd.	Researching, developing, manufacturing, and selling of electric capacitors, thick film printed circuit board, multilayer dielectric filters, EMI filters.	100.00	100.00	100.00	b
PDC	PDC Prime Holdings Limited ("PDC Holdings")	Investment holding	100.00	100.00	100.00	
	PDC Investment (Singapore) Pte. Ltd.	Investment company	100.00	100.00	-	e
PDC Holdings	PDC Success Investments Ltd.	Investment holding	100.00	100.00	100.00	
	Frontier Components Co., Ltd.	International trade	100.00	100.00	100.00	
	Prosperity International Development (HK) Co., Limited	Investment holding	100.00	100.00	100.00	
PDC Success Investments Ltd.	PDC Electronics (Suzhou) Co., Ltd.	Manufacturing of ceramic materials	100.00	100.00	100.00	
Frontier Electronics	Dongguan Frontier Electronics Co., Ltd.	Selling of electronic components	100.00	100.00	100.00	
	PSA Japan Investment G.K.	Investment	9.00	9.00	9.00	
INPAQ	Inpaq (BVI) Ltd.	Investment holding	100.00	100.00	100.00	
	Inpaq Technology USA, Inc.	Selling of electronic components, computers and peripheral output devices, communication products and components, antenna wholesale, commission agent, and after sales service.	100.00	100.00	100.00	
	Eleceram Technology Co., Ltd.	Manufacturing and selling of electronic components.	72.90	72.90	72.90	b
	Inpaq Technology Japan Co., Ltd.	Selling of electronic components, computers and peripheral output devices, communication products and components, antenna wholesale, commission agent, and after sales service.	100.00	100.00	100.00	b
	Inpaq Malaysia Sdn. Bhd.	Manufacturing and selling of new type of high frequency components, power electronic components, photoelectric device, sensor device and other ancillary products.	100.00	100.00	100.00	b
	Inpaq Technology Singapore Pte. Ltd.	Selling of electronic components, computers and peripheral output devices, communication products and components, antenna wholesale, commission agent, and after sales service.	100.00	100.00	-	b and e
Inpaq (BVI) Ltd.	Inpaq (Cayman Islands) Ltd.	Investment holding	100.00	100.00	100.00	
	PSA Japan Investment G.K.	Investment	12.00	12.00	12.00	
Inpaq (Cayman Islands) Ltd.	Inpaq Technology (Suzhou) Co., Ltd.	Manufacturing and selling of new type of high frequency components, power electronic components, photoelectric device, sensor device and other ancillary products.	100.00	100.00	100.00	
	Inpaq Technology (China) Co., Ltd.	Development, manufacturing and selling of new type of components, chip components, sensitive components, sensors, power electronic components and new type of electromechanical components.	100.00	100.00	100.00	
Inpaq Technology (Suzhou) Co., Ltd.	Inpaq Trading (Suzhou) Co., Ltd.	Selling of electronic components, computers and peripheral output devices, communication products and components, antenna wholesale, commission agent, and after sales service.	100.00	100.00	100.00	
	Holypaq (HK) Co., Limited	Investment holding	100.00	100.00	100.00	
	Hunan Frontier Electronics Co., Ltd.	Manufacturing and selling of transformer, coils and magnetic components	100.00	100.00	100.00	
Holypaq (HK) Co., Limited	Taiwan Inpaq Electronic Co., Ltd.	Manufacturing, wholesale and retail of electronic components.	100.00	100.00	100.00	
Soshin Electric Co., Ltd.	Soshin Device Co., Ltd.	Manufacturing, selling of information and communication electronic components	-	100.00	100.00	c and d
	Soshin Powertech Co., Ltd.	Manufacturing and selling of power electronic components	-	100.00	100.00	c and d
	Risshin Electronics Co., Ltd.	Manufacturing, selling of information and communication electronic components	-	100.00	100.00	c and d
	Soshin Electronics (M) Sdn. Bhd.	Manufacturing and selling of power electronic components	100.00	100.00	100.00	b
	Soshin Electronics of America Inc.	Selling of electronic components	100.00	100.00	100.00	b
	Taiwan Soshin Electric Co., Ltd.	Selling of electronic components	-	-	-	c and d
	Soshin Electronics (SZ) Limited	Selling of electronic components	100.00	100.00	100.00	b

(Concluded)

Note a: Refer to Note 5(b) to the consolidated financial statements.

Note b: The financial statements have not been reviewed by independent auditors for the six months ended June 30, 2026 and 2025.

Note c: The financial statements have not been reviewed by independent auditors for the six months ended June 30, 2025.

Note d: The liquidation deregistration of WTCA was completed in the first quarter of 2026. Soshin Powertech Co., Ltd., Soshin Device Co., Ltd. and Risshin Electronics Co., Ltd. were merged into Soshin Electric Co., Ltd. through an absorption-type merger in the first quarter of 2026. Dongguan Huafai Trading Co., Ltd. was merged into Dongguan Walsin Technology Electronics Co., Ltd. ("DG") through an absorption-type merger in the third quarter of 2025. The liquidation and deregistration of Taiwan Soshin Electric Co., Ltd. were completed in the second quarter of 2025.

Note e: Inpaq Technology Co., Ltd. established Inpaq Technology Singapore Pte. Ltd. in Singapore in the third quarter of 2025. Prosperity Dielectrics Co., Ltd. established PDC Investment (Singapore) Pte. Ltd. in Singapore in the fourth quarter of 2025.

Note f: On April 29, 2026, PDC's Board of Directors resolved to set April 30, 2026 as the capital reduction record date for the cancellation of 800,000 treasury shares.

12. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	June 30, 2026	December 31, 2025	June 30, 2025
Non-current			
Investments in equity instruments at FVTOCI	$ 20,711,628	$ 13,286,257	$ 9,351,128
Investments in debt instruments at FVTOCI	178,465	180,099	212,498
	$ 20,890,093	$ 13,466,356	$ 9,563,626

a. Investments in equity instruments at FVTOCI

	June 30, 2026	December 31, 2025	June 30, 2025
Non-current			
Domestic investments			
Listed shares			
Walton Advanced Engineering Inc.	$ 3,654,916	$ 3,648,538	$ 857,916
Giga-Byte Technology Co., Ltd.	2,954,960	2,143,205	2,430,970
Walsin Lihwa Corporation	2,418,172	2,067,146	1,404,100
TXC Corporation	8,073,614	3,381,545	3,382,826
Others	277,012	266,473	181,250
Unlisted shares			
Chin-Xin Investment Co., Ltd.	2,111,294	943,299	378,878
Hwa Bao Botanic Conservation Corp.	425,782	273,195	180,316
Others	48,752	48,751	43,573
Foreign investments			
Listed shares			
Sony Group Corporation	197,792	257,548	235,109
Others	549,232	256,454	254,979
Unlisted shares			
Others	102	103	1,211
	$ 20,711,628	$ 13,286,257	$ 9,351,128

These investments in equity instruments are not held for trading. Instead, they are held for medium- to long-term strategic purposes. Accordingly, the management decided to account for these investments in equity instruments as at FVTOCI as they believe that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

In the third quarter of 2024, the Group participated in the private placement of ordinary shares of TXC Corporation for $2,337,500 thousand, which were designated as measured at FVTOCI due to their investment for medium- to long-term strategic purposes. According to relevant laws and regulations, private placement ordinary shares may not be transferred within 3 years.

b. Investments in debt instruments at FVTOCI

	June 30, 2026	December 31, 2025	June 30, 2025
Non-current			
Foreign investments			
Listed corporate bonds	$ 178,465	$ 180,099	$ 212,498

13. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

a. Investments in associates were as follows:

Investment in Associates	June 30, 2026	December 31, 2025	June 30, 2025
Significant associates			
HannStar Board Corp.	$ 13,760,398	$ 8,095,448	$ 6,252,843
Associates that are not individually material			
Suzhou Walsin Color Trading Co., Ltd.	164,843	160,159	149,154
Tsai Yi Corporation	2,009,947	1,013,039	784,419
Falcon Automation Equipment Corporation	84,614	81,089	78,233
Chongqing Ruishuang Technology Co., Ltd.	50,745	49,984	46,825
Chongqing Xincheng Electronic Co., Ltd.	39,580	38,997	36,520
Chongqing Shuohong Investment Co., Ltd.	1,110,825	1,096,029	1,049,090
GHPW Enterprise Corp. (HK) Ltd.	220,892	215,618	202,559
Silitech Technology Corporation (Note 2)	1,032,411	1,008,189	698,316
Joyin Co., Ltd.	359,046	353,886	351,546
Matsuo Electric Co., Ltd. (Note 3)	307,707	186,356	182,154
Walsin New Energy Corporation	12,845	13,507	15,215
PSA Group Technologies Inc. (Note 5)	33,844	-	-
Others (Note 3)	11,214	12,161	11,190
	$ 19,198,911	$ 12,324,462	$ 9,858,064

Note 1: The financial statements of some subsidiaries have not been reviewed by independent auditors for the six months ended June 30, 2025.

Note 2: The financial statements of investments accounted for using the equity method have not been reviewed by independent auditors for the six months ended June 30, 2026 and 2025.

Note 3: The financial statements have not been reviewed by independent auditors for the six months ended June 30, 2026 and 2025.

Note 4: Kamaya, a subsidiary of the Group, resolved at its board meeting in February 2026 to participate in a private placement of Matsuo Electric Co., Ltd. at a subscription price of JPY811 per share, and subsequently acquired 627,000 shares in April 2026 for an aggregate consideration of JPY508,497 thousand, in order to enhance bilateral cooperation.

Note 5: Incorporated in British Columbia, Canada in January 2026, the company received capital injection from the Group in April 2026, thereby enabling the Group to exercise significant influence over it.

b. Share of profit (loss) of associates for the three months and the six months ended June 30, 2026 and 2025 were summarized as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
HannStar Board Corp.	$ 80,394	$ 114,148	$ 204,327	$ 266,821
Suzhou Walsin Color Trading Co., Ltd.	(808)	(18)	(2,286)	232
Tsai Yi Corporation	137,600	4,472	154,380	(17,681)
Falcon Automation Equipment Corporation	(655)	(1,472)	3,526	(2,270)
Chongqing Ruishuang Technology Co., Ltd.	(524)	(100)	(1,398)	(72)
Chongqing Xincheng Electronic Co., Ltd.	(410)	(77)	(1,093)	(55)
Chongqing Shuohong Investment Co., Ltd.	(16,777)	(14,088)	(32,373)	(28,076)
GHPW Enterprise Corp. (HK) Ltd.	(2,051)	(982)	(3,871)	(1,981)
Silitech Technology Corporation	8,055	1,753	26,154	8,632
Joyin Co., Ltd.	(510)	(14,976)	766	(17,547)
Matsuo Electric Co., Ltd.	8,043	9,118	13,319	16,599
Walsin New Energy Corporation	(254)	(606)	(662)	(930)
PSA Group Technologies Inc.	(128)	-	(128)	-
Others	397	(41)	(415)	(752)
	$ 212,372	$ 97,131	$ 360,246	$ 222,920

c. At the end of the reporting period, the proportion of ownership and voting rights in associates held by the Group were as follows:

Name of Associate	June 30, 2026	December 31, 2025	June 30, 2025
HannStar Board Corp.	22.25%	22.25%	21.39%
Suzhou Walsin Color Trading Co., Ltd.	39.32%	39.32%	39.32%
Tsai Yi Corporation	29.98%	29.98%	29.98%
Falcon Automation Equipment Corporation	43.90%	43.90%	43.90%
Chongqing Ruishuang Technology Co., Ltd.	34.54%	34.54%	34.54%
Chongqing Xincheng Electronic Co., Ltd.	13.04%	13.04%	13.04%
Chongqing Shuohong Investment Co., Ltd.	46.08%	46.08%	46.08%
GHPW Enterprise Corp. (HK) Ltd.	35.00%	35.00%	35.00%
Silitech Technology Corporation	26.28%	26.28%	25.00%
Joyin Co., Ltd.	30.40%	30.40%	30.40%
Matsuo Electric Co., Ltd.	39.18%	27.30%	27.30%
Walsin New Energy Corporation	35.00%	35.00%	35.00%
PSA Group Technologies Inc.	38.00%	-	-

Refer to Table 7 “Information on Investees” and Table 8 “Information on Investments in mainland China” to the consolidated financial statements for the nature of activities, principal places of business and countries of incorporation of the associates.

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

Name of Associate	June 30, 2026	December 31, 2025	June 30, 2025
HannStar Board Corp.	$ 9,659,171	$ 9,983,667	$ 6,396,333
Silitech Technology Corporation	$ 995,828	$ 818,471	$ 537,200
Matsuo Electric Co., Ltd.	$ 406,824	$ 148,809	$ 134,155

e. Except for some of the investments in associates whose financial statements for the six months ended June 30, 2026 and 2025 have not been reviewed by independent auditor, the share of profit or loss and other comprehensive income of the investments in associates accounted for using the equity method were calculated based on the associates’ reviewed financial statements for the same periods.

14. PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings and Improvements	Machinery and Equipment	Other Equipment	Construction in Progress and Prepayments for Equipment	Total
Cost						
Balance on January 1, 2026	$ 2,654,043	$ 16,159,489	$ 45,283,109	$ 4,707,977	$ 645,957	$ 69,450,575
Additions	-	6,591	85,498	27,159	652,781	772,029
Disposals	(1,215)	(3,473)	(411,094)	(25,926)	(432)	(442,140)
Reclassified	-	94,511	265,898	35,757	(352,895)	43,271
Effects of foreign currency exchange differences	(8,912)	126,566	479,858	81,505	5,149	684,166
Balance at June 30, 2026	$ 2,643,916	$ 16,383,684	$ 45,703,269	$ 4,826,472	$ 950,560	$ 70,507,901

(Continued)

	Land	Buildings and Improvements	Machinery and Equipment	Other Equipment	Construction in Progress and Prepayments for Equipment	Total
Accumulated depreciation and impairment						
Balance at January 1, 2026	$ 12,104	$ 8,956,687	$ 38,835,382	$ 4,064,836	$ -	$ 51,869,009
Disposals	-	(3,438)	(365,884)	(25,469)	-	(394,791)
Reclassified	-	(45,761)	-	469	-	(45,292)
Impairment loss reversed	-	-	(8,486)	-	-	(8,486)
Depreciation expense	-	322,101	1,198,161	108,621	-	1,628,883
Effects of foreign currency exchange differences	(229)	87,908	440,046	74,901	-	602,626
Balance on June 30, 2026	$ 11,875	$ 9,317,497	$ 40,099,219	$ 4,223,358	$ -	$ 53,651,949
Carrying amount at June 30, 2026	$ 2,632,041	$ 7,066,187	$ 5,604,050	$ 603,114	$ 950,560	$ 16,855,952
Carrying amount on December 31, 2025 and January 1, 2026	$ 2,641,939	$ 7,202,802	$ 6,447,727	$ 643,141	$ 645,957	$ 17,581,566
Cost						
Balance on January 1, 2025	$ 2,686,981	$ 16,138,952	$ 45,445,720	$ 4,672,566	$ 632,154	$ 69,576,373
Additions	-	2,723	47,745	16,677	387,138	454,283
Disposals	-	(5,379)	(430,634)	(57,009)	-	(493,022)
Reclassified	-	17,348	282,361	50,007	(357,539)	(7,823)
Effects of foreign currency exchange differences	(8,342)	(293,429)	(940,062)	(144,880)	(11,107)	(1,397,820)
Balance on June 30, 2025	$ 2,678,639	$ 15,860,215	$ 44,405,130	$ 4,537,361	$ 650,646	$ 68,131,991
Accumulated depreciation and impairment						
Balance on January 1, 2025	$ 12,622	$ 8,397,499	$ 36,646,541	$ 3,937,455	$ -	$ 48,994,117
Disposals	-	(3,632)	(389,318)	(56,310)	-	(449,260)
Reclassified	-	6,011	-	868	-	6,879
Impairment losses	-	9,486	-	-	-	9,486
Depreciation expense	-	358,752	1,624,952	145,779	-	2,129,483
Effects of foreign currency exchange differences	(209)	(232,167)	(844,990)	(133,578)	-	(1,210,944)
Balance on June 30, 2025	$ 12,413	$ 8,535,949	$ 37,037,185	$ 3,894,214	$ -	$ 49,479,761
Carrying amount at June 30, 2025	$ 2,666,226	$ 7,324,266	$ 7,367,945	$ 643,147	$ 650,646	$ 18,652,230

(Concluded)

a. The above items of property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	
Main buildings	15-51 years
Electrical mechanical and power equipment	2-21 years
Engineering system	2-30 years
Others	2-35 years
Machinery and equipment	1-15 years
Other equipment	1-10 years

b. Refer to Note 26 to the consolidated financial statements for property transactions with related parties.

c. Refer to Note 27 to the consolidated financial statements for information on land and buildings pledged as collateral.

15. LEASE ARRANGEMENTS

a. Right-of-use assets

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount			
Land	$ 572,918	$ 582,983	$ 579,074
Buildings	167,513	188,105	226,398
Machinery and equipment	1,736	1,943	-
Office equipment	633	917	1,157
Transportation equipment	15,310	17,955	17,878
Other equipment	1,039	1,383	1,715
	$ 759,149	$ 793,286	$ 826,222

	For the Six Months Ended June 30	
	2026	2025
Additions to right-of-use assets	$ 81,544	$ 89,434
Depreciation charge for right-of-use assets		
Land	$ 24,450	$ 23,080
Buildings	44,040	46,924
Machinery and equipment	172	-
Office equipment	150	284
Transportation equipment	5,632	5,880
Other equipment	353	350
	$ 74,797	$ 76,518

b. Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount			
Current	$ 140,998	$ 155,671	$ 156,412
Non-current	$ 225,160	$ 304,080	$ 344,776

Ranges of discount rates for lease liabilities were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Land	0.300%-2.050%	0.300%-2.050%	0.300%-2.000%
Buildings	0.300%-2.000%	0.300%-2.148%	0.300%-2.000%
Machinery and equipment	1.150%	1.150%	-
Office equipment	0.300%-1.150%	0.300%-1.300%	0.300%-1.300%
Transportation equipment	0.300%-2.990%	0.300%-2.990%	0.300%-2.990%
Other equipment	0.980%-1.857%	0.980%-1.857%	0.980%-1.857%

c. Other lease information

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Expenses relating to short-term leases	$ 12,667	$ 13,556	$ 31,344	$ 27,696
Expenses relating to low-value asset leases	$ 151	$ 256	$ 374	$ 579
Expenses relating to variable lease payments not included in the measurement of lease liabilities	$ 2,709	$ 1,770	$ 5,187	$ 3,161
Total cash outflow for leases	$ (49,986)	$ (58,644)	$ (105,404)	$ (116,932)

16. INVESTMENT PROPERTIES (MEASURED AT COST MODEL)

	June 30, 2026	December 31, 2025	June 30, 2025
Cost	$ 346,850	$ 397,962	$ 362,531
Accumulated depreciation	(80,596)	(51,327)	(37,861)
Accumulated impairment	(9,833)	(9,833)	(9,833)
	$ 256,421	$ 336,802	$ 314,837

The investment properties held by the Group are depreciated over their estimated useful lives of 5 to 25 years using the straight-line method.

The management of the Company used the valuation model that market participants would use in determining the fair value, and the fair value was measured using Level 3 inputs. The valuation was arrived at by reference to income approach. The significant unobservable inputs used include discount rates. The Group's appraised fair value as of June 30, 2026, December 31, 2025 and June 30, 2025 were $514,608 thousand, $393,986 thousand and $362,945 thousand, respectively.

The Company's land revaluation increments as of June 30, 2026, December 31, 2025 and June 30, 2025 were all $6,556 thousand.

17. INTANGIBLE ASSETS

	Patents and Trademark	Computer Software	Others	Total
Cost				
Balance on January 1, 2026	$ 660,412	$ 514,863	$ 101,263	$ 1,276,538
Additions	-	7,266	-	7,266
Disposal	-	(45,518)	-	(45,518)
Reclassified	-	20,681	-	20,681
Effects of foreign currency exchange differences	-	886	306	1,192
Balance on June 30, 2026	$ 660,412	$ 498,178	$ 101,569	$ 1,260,159
Accumulated amortization and impairment				
Balance on January 1, 2026	$ 420,134	$ 433,524	$ 41,143	$ 894,801
Amortization expense	34,358	19,304	3,056	56,718
Disposal	-	(45,518)	-	(45,518)
Effects of foreign currency exchange differences	2,436	51	306	2,793
Balance on June 30, 2026	$ 456,928	$ 407,361	$ 44,505	$ 908,794
Carrying amount at June 30, 2026	$ 203,484	$ 90,817	$ 57,064	$ 351,365
Carrying amount on December 31, 2025 and January 1, 2026	$ 240,278	$ 81,339	$ 60,120	$ 381,737
Cost				
Balance on January 1, 2025	$ 660,412	$ 477,730	$ 101,254	$ 1,239,396
Additions	-	6,827	-	6,827
Reclassified	-	22,547	-	22,547
Effects of foreign currency exchange differences	-	(4,122)	(496)	(4,618)
Balance on June 30, 2025	$ 660,412	$ 502,982	$ 100,758	$ 1,264,152
Accumulated amortization and impairment				
Balance at January 1, 2025	$ 342,777	$ 390,684	$ 34,438	$ 767,899
Amortization expense	38,889	25,160	3,624	67,673
Effects of foreign currency exchange differences	1,674	(2,781)	(480)	(1,587)
Balance at June 30, 2025	$ 383,340	$ 413,063	$ 37,582	$ 833,985
Carrying amount at June 30, 2025	$ 277,072	$ 89,919	$ 63,176	$ 430,167

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

Patents and trademark	6-8 years
Computer software	1-10 years
Others	3-13 years

18. BORROWINGS

a. Short-term borrowings

	June 30, 2026		December 31, 2025		June 30, 2025	
	Interest Rate	Amount	Interest Rate	Amount	Interest Rate	Amount
Secured borrowings						
Line of secured borrowings	1.940%	$ 35,000	1.940%	$ 15,000	1.940%	$ 10,000
Unsecured borrowings						
Line of credit borrowings	1.03%-2.20%	9,015,471	0.72%-4.00%	9,972,418	0.59%-2.80%	13,432,563
		$ 9,050,471		$ 9,987,418		$ 13,442,563

Refer to Note 27 to the consolidated financial statements for Eleceram Technology Co., Ltd. a subsidiary of the Group of Inpaq Technology Co., Ltd., pledged its own land as a guarantee.

Refer to Note 27 and Table 2 to the consolidated financial statements for Inpaq Technology Co., Ltd. provided an endorsement guarantee and a mortgage guarantee for the loan of its subsidiary Taiwan Inpaq Electronic Co., Ltd.

b. Long-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
The Hachijuni Bank, Ltd.			
Unsecured loan; loan period is from February 14, 2023 to January 21, 2030. Repayment in 84 installments	$ 70,758	$ 82,181	$ 94,585
Sumitomo Mitsui Banking Corporation Yamato Branch			
Unsecured loan; loan period is from November 15, 2025 to November 15, 2028. Repayment in six installments beginning on May 15, 2026.	167,780	205,227	-
Secured loan; loan period is from November 15, 2024 to May 15, 2029. Repayment in nine installments beginning on May 15, 2025.	26,319	31,298	36,680
Chinatrust Commercial Bank			
Unsecured loan; loan period is from December 24, 2021 to December 15, 2026. The principal is repayable on January 15, 2025.	91,871	190,601	289,330

(Continued)

	June 30, 2026	December 31, 2025	June 30, 2025
Chinatrust Commercial Bank Tokyo Branch			
Unsecured loan; loan period is from December 20, 2024 to December 20, 2027. The principal is repayable in full upon maturity.	$ 394,779	$ 402,407	$ 412,648
Taipei Fubon Bank			
Unsecured loan; loan period is from November 29, 2024 to August 27, 2027. The principal is repayable in full upon maturity.	1,500,000	1,500,000	1,500,000
Taishin Bank			
Unsecured loan; loan period is from June 29, 2026 to March 31, 2029. The principal is repayable in full upon maturity.	1,000,000	-	-
Unsecured loan; loan period is from April 28, 2026 to March 31, 2029. The principal is repayable in full upon maturity.	1,164,000	-	-
Taishin Bank Tokyo Branch			
Unsecured loan; loan period is from December 16, 2024 to December 16, 2027. The principal is repayable in full upon maturity.	266,476	271,624	278,537
Bank of Taiwan			
Unsecured loan; loan period is from September 22, 2025 to August 27, 2028. The principal is repayable on November 27, 2027.	493,000	493,000	-
Unsecured loan; loan period is from September 26, 2025 to August 27, 2028. The principal is repayable on November 27, 2027.	20,000	20,000	-
Unsecured loan; loan period is from September 26, 2025 to September 26, 2028. The principal is repayable in full upon maturity.	1,000,000	1,000,000	-
Unsecured loan; loan period is from August 27, 2025 to August 27, 2028. The principal is repayable on November 27, 2027.	3,487,000	3,487,000	-
E.SUN Bank			
Unsecured loan; loan period is from December 24, 2025 to December 24, 2027. The principal is repayable in full upon maturity.	330,000	1,000,000	-
E.SUN Bank Tokyo Branch			
Unsecured loan; loan period is from December 16, 2024 to December 16, 2027. The principal is repayable in full upon maturity.	296,084	301,805	309,486

(Continued)

	June 30, 2026	December 31, 2025	June 30, 2025
Cathay United Bank			
Unsecured loan; loan period is from December 26, 2025 to August 26, 2028. The principal is repayable in full upon maturity.	$ 900,000	$ 500,000	$ -
Unsecured loan; loan period is from December 26, 2025 to August 26, 2028. The principal is repayable in full upon maturity.	100,000	-	-
KGI Bank			
Unsecured loan; loan period is from September 25, 2025 to September 25, 2030. Repayment of principal starting on March 25, 2027, with quarterly installments.	500,000	500,000	-
Mizuho Bank Kawasaki Branch			
Secured loan; loan period is from March 31, 2026 to September 30, 2029. Repayment in fourteen installments beginning on March 31, 2027.	124,355	-	-
Chang Hwa Bank			
Unsecured loan; loan period is from June 8, 2026 to June 8, 2031. The principal is repayable on July 08, 2026.	35,000	-	-
Unsecured loan; loan period is from August 24, 2020 to August 15, 2027. The principal is repayable on September 15, 2023.	160,269	233,169	306,069
Unsecured loan; loan period is from May 3, 2021 to April 15, 2031. The principal is repayable on June 15, 2024.	237,917	263,324	288,731
Unsecured loan; loan period is from June 13, 2024 to June 13, 2029. The principal is repayable on July 13, 2026.	200,000	200,000	200,000
Unsecured loan; loan period is from May 2, 2024 to May 2, 2029. The principal is repayable on June 2, 2025.	25,521	29,896	34,271
Unsecured loan; loan period is from July 31, 2023 to July 31, 2028. The principal is repayable on August 31, 2025.	208,333	258,333	300,000
First Commercial Bank			
Unsecured loan; loan period is from June 25, 2026 to June 25, 2029. The principal is repayable in full upon maturity.	2,000,000	-	-
Unsecured loan; loan period is from November 30, 2021 to November 15, 2026. The principal is repayable on December 15, 2024.	104,167	229,167	354,167

(Continued)

	June 30, 2026	December 31, 2025	June 30, 2025
Far Eastern Bank			
Unsecured loan; loan period is from November 27, 2024 to November 27, 2027. The principal is repayable in full upon maturity.	$ 600,000	$ 600,000	$ 600,000
Unsecured loan; loan period is from September 26, 2025 to September 26, 2028. The principal is repayable in full upon maturity.	1,200,000	1,200,000	-
Sumitomo Mitsui Banking Corporation Yamato Branch			
Unsecured loan; loan period is from November 15, 2022 to November 15, 2025. As of December 31, 2025, the principal has been repaid in full in advance.	-	-	292,980
Taishin Bank			
Unsecured loan; loan period is from June 26, 2025 to March 31, 2028. The principal is repayable in full upon maturity. As of June 30, 2026, the principal has been repaid in full in advance.	-	1,164,000	1,164,000
Bank of Taiwan			
Unsecured loan; loan period is from November 30, 2023 to August 15, 2026. The principal is repayable on November 15, 2025. As of December 31, 2025, the principal has been repaid in full in advance.	-	-	576,000
Unsecured loan; loan period is from August 15, 2023 to August 15, 2026. The principal is repayable on November 15, 2025. As of December 31, 2025, the principal has been repaid in full in advance.	-	-	2,911,000
Unsecured loan; loan period is from May 9, 2024 to April 15, 2027. The principal is repayable on July 15, 2026. As of December 31, 2025, the principal has been repaid in full in advance.	-	-	1,000,000
E.SUN Bank			
Unsecured loan; loan period is from December 13, 2024 to December 13, 2027. The principal is repayable on December 13, 2026. As of December 31, 2025, the principal has been repaid in full in advance.	-	-	1,000,000

(Continued)

	June 30, 2026	December 31, 2025	June 30, 2025
Citibank Tokyo Branch			
Unsecured loan; loan period is from June 24, 2024 to June 24, 2026. As of June 30, 2026, the principal has been repaid in full in advance.	$ -	$ 110,662	$ 113,478
Cathay United Bank			
Unsecured loan; loan period is from August 22, 2025 to August 26, 2027. The principal is repayable in full upon maturity. As of June 30, 2026, the principal has been repaid in full in advance.	-	400,000	-
Unsecured loan; loan period is from December 24, 2025 to August 26, 2027. The principal is repayable in full upon maturity. As of June 30, 2026, the principal has been repaid in full in advance.	-	100,000	-
Unsecured loan; loan period is from February 26, 2025 to August 26, 2026. The principal is repayable in full upon maturity. As of December 31, 2025, the principal has been repaid in full in advance.	-	-	400,000
First Commercial Bank			
Unsecured loan; loan period is from May 9, 2024 to May 9, 2027. The principal is repayable in full upon maturity. As of June 30, 2026, the principal has been repaid in full in advance.	-	1,600,000	1,600,000
Unsecured loan; loan period is from June 21, 2024 to June 21, 2027. The principal is repayable in full upon maturity. As of June 30, 2026, the principal has been repaid in full in advance.	-	400,000	400,000
Unsecured loan; loan period is from April 9, 2021 to March 15, 2026. The principal is repayable from April 15, 2024. As of June 30, 2026, the principal has been repaid in full in advance.	-	7,315	21,945
Unsecured loan; loan period is from May 10, 2021 to March 15, 2026. The principal is repayable from April 15, 2024. As of June 30, 2026, the principal has been repaid in full in advance.	-	6,396	19,189
Unsecured loan; loan period is from August 12, 2021 to March 15, 2026. The principal is repayable from April 15, 2024. As of June 30, 2026, the principal has been repaid in full in advance.	-	22,390	67,170

(Continued)

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured loan; loan period is from August 26, 2021 to March 15, 2026. The principal is repayable from April 15, 2024. As of June 30, 2026, the principal has been repaid in full in advance.	$ -	$ 37,500	$ 112,500
Unsecured loan; loan period is from August 27, 2021 to March 15, 2026. The principal is repayable from April 15, 2024. As of June 30, 2026, the principal has been repaid in full in advance.	-	46,250	138,750
Unsecured loan; loan period is from September 22, 2021 to March 15, 2026. The principal is repayable from April 15, 2024. As of June 30, 2026, the principal has been repaid in full in advance.	-	5,149	15,446
KGI Bank			
Unsecured loan; loan period is from December 18, 2025 to October 17, 2028. The principal is repayable in full upon maturity. As of June 30, 2026, the principal has been repaid in full in advance.	-	1,000,000	-
Mizuho Bank Kawasaki Branch			
Secured loan; loan period is from June 15, 2020 to March 31, 2026. The principal is repayable in 20 installments after one year. As of June 30, 2026, the principal has been repaid in full in advance.	-	156,938	171,249
Far Eastern Bank			
Unsecured loan; loan period is from December 24, 2025 to August 8, 2028. The principal is repayable in full upon maturity. As of June 30, 2026, the principal has been repaid in full in advance.	-	1,000,000	-
Unsecured loan; loan period is from May 9, 2024 to May 7, 2027. The principal is repayable from May 9, 2026. As of December 31, 2025, the principal has been repaid in full in advance.	-	-	1,200,000
Unsecured loan; loan period is from September 26, 2024 to August 9, 2027. The principal is repayable in full upon maturity. As of December 31, 2025, the principal has been repaid in full in advance.	-	-	99,000

(Continued)

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured loan; loan period is from March 28, 2025 to August 9, 2027. The principal is repayable in full upon maturity. As of December 31, 2025, the principal has been repaid in full in advance.	$ -	$ -	$ 207,000
Less: Current portion	(783,688)	(1,255,388)	(4,582,242)
Long-term borrowings total	$ 15,919,941	$ 17,800,244	$ 11,931,969

(Continued)

The annual effective interest rate intervals of the above-mentioned borrowings as at June 30, 2026, December 31, 2025 and June 30, 2025 were 1.17%-2.46%, 1.17%-2.28% and 1.17%-2.22%, respectively.

The Group should maintain certain financial ratios in its annual audited and semiannually reviewed consolidated financial statements during a portion of the loan period. The Group's consolidated financial reports as of June 30, 2026 showed that the Group was in compliance with the agreed financial ratio requirements.

The land and buildings owned by Kamaya Electric Co., Ltd. and INPAQ Technology Co., Ltd. were pledged as collateral for bank borrowings. Refer to Note 27 to the consolidated financial statements.

The long-term loans of Kamaya Electric Co., Ltd. and Kamaya Electric (M) Sdn. Bhd. are endorsed and guaranteed by the Company. The long-term loans of Taiwan Inpaq Electronic Co., Ltd., Inpaq Technology (China) Co., Ltd. and Hunan Frontier Electronics Co., Ltd. are endorsed and guaranteed by INPAQ Technology Co., Ltd. Refer to Table 2 to the consolidated financial statements for details.

19. BONDS PAYABLE

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured domestic convertible bonds	$ 694,552	$ 688,070	$ 681,649
Less: Current portions	(694,552)	(688,070)	(681,649)
	$ -	$ -	$ -

INPAQ, a subsidiary of the Company, issued the third three-year unsecured convertible bonds in Taiwan on December 14, 2023, with a total amount $700,000 thousand, face value of $100 thousand (issued by 108.68% of the face value) and coupon rate of 0%. Besides, the terms and conditions of the bonds are as follows:

a. Conversion period: Between March 15, 2024 and December 14, 2026.

b. Conversion price: The initial conversion price was $92 per share. Afterwards, there was subsequent change in share capital (i.e., issuance of share dividends, free allotment of shares, and cash capital increase, etc.). The conversion price on June 30, 2026 and December 31, 2025 were both $86.6 per share; the conversion price on June 30, 2025 was $90 per share.

c. Redemption:

1) Redeem the bonds upon maturity: The principal is fully redeemed upon maturity.

2) Redeem the bonds in advance: From the day following the date three months after issuance to 40 days prior to the expiration of the issuance period, if the closing price of INPAQ's ordinary shares on the TWSE exceeds the current conversion price by 30% (inclusive). INPAQ may, within the following 30 business days, notify the bondholders to redeem the bonds held by them in cash at face value.

INPAQ may redeem the bonds at face value from the day following 3 months of the expiry of the issuance to the 40th day before the expiry of the issuance period if the bonds outstanding balance is lower than 10% of the total issuance amount.

3) Redemption at the option of the Corporation: For the present convertible corporate bonds uses, the date after two full years (December 14, 2025) from the issuance is used as the reverse repurchase base date for early reverse repurchase of the present convertible bonds by the bondholders. The bondholders may inform the stock affairs agency institution of INPAQ in writing 40 days before such date in order to request that the company redeem the convertible bonds they hold in cash at the face value of the bonds plus interest compensation. The interest compensation on the above is calculated at the face value of the bonds (yield to put of 0% per annum). INPAQ accepts the repurchase request and shall call-back the convertible bonds in cash within five business days after the repurchase date.

d. The convertible bonds contain both liability and equity components. The equity component was presented in equity under capital surplus - stock options. The effective interest rate of the liability component was 1.88% per annum on initial recognition.

Proceeds from issuance	$ 760,739
Equity components	(97,282)
Liability components at the date of issue	663,457
FVTPL	(1,750)
Interest charged at an effective interest rate of 1.88%	19,942
Liability components at June 30, 2025	681,649
Interest charged at an effective interest rate of 1.88%	6,421
Liability components at December 31, 2025	688,070
Interest charged at an effective interest rate of 1.88%	6,482
Liability components at June 30, 2026	$ 694,552

20. EQUITY

a. Share capital

Ordinary shares

	June 30, 2026	December 31, 2025	June 30, 2025
Number of shares authorized (in thousands)	800,000	800,000	800,000
Shares authorized	$ 8,000,000	$ 8,000,000	$ 8,000,000
Number of shares issued and fully paid (in thousands)	485,205	485,805	485,805
Shares issued	$ 4,852,048	$ 4,858,048	$ 4,858,048

Fully paid ordinary shares, which have a par value of $10, carry one vote per share and carry a right to dividends.

On April 29, 2026, the Company's Board of Directors resolved to cancel 600,000 treasury shares, with April 30, 2026 designated as the capital reduction record date. Upon completion of the capital reduction, the Company's paid-in capital amounted to $4,852,048 thousand.

b. Capital surplus

	June 30, 2026	December 31, 2025	June 30, 2025
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (1)			
Issuance of ordinary shares	$ 943,358	$ 946,291	$ 946,291
Conversion of bonds	1,428,808	1,428,808	1,428,808
The difference between consideration received or paid and the carrying amount of subsidiaries' net assets during actual acquisition	30,800	30,800	30,800
Treasury share transactions	502,923	574,608	574,608
May be used to offset a deficit only			
Share of changes in capital surplus of associates	164,133	152,640	193,987
Changes in ownership interests in subsidiaries (2)	22,530	4,587	-
Others	337	55	55
	$ 3,092,889	$ 3,137,789	$ 3,174,549

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

2) Such capital surplus arises from the effect of changes in ownership interest in a subsidiary that resulted from equity transactions other than actual disposal or acquisition, or from adjustments in capital surplus of subsidiaries accounted for by using the equity method.

c. Retained earnings and dividends policy

Under the dividend policy as set forth in the Company's articles of incorporation (the "Articles"), where the Company made a profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as legal reserve 10% of the remaining profit, setting aside or reversing a special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings shall be used by the Company's board of directors as the basis for proposing a distribution plan, which should be resolved in the shareholders' meeting for the distribution of dividends and bonuses to shareholders. For the policies on the distribution of employees' compensation and remuneration of directors in the Articles, refer to employees' compensation and remuneration of directors in Note 21(b) to the consolidated financial statements.

The Company's Articles also provide that the profit of the Company may be distributed in the form of either cash or share dividends, but the total share dividends distributed shall not exceed 50% of the total dividends distributed. However, should the Company obtain sufficient funds to meet the year's funding requirements, the cash distribution ratio can be raised to 100%. The Company should decide on the most appropriate dividend distribution policy based on the current year's actual operating condition and the following year's capital budget.

The legal reserve may be used to offset deficits. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be transferred to capital or distributed in cash.

The appropriations of earnings for 2025 and 2024 had been proposed by the Company's board of directors on June 12, 2026 and approved in the shareholders' meeting on June 17, 2025, respectively, were as follows:

	Appropriation of Earnings For the Year Ended December 31		Dividends Per Share (NT$) For the Year Ended December 31	
	2025	2024	2025	2024
Legal reserve	$ 233,159	$ 304,368	$ -	$ -
Cash dividends	1,214,512	1,165,931	2.50	2.40

d. Special reserve

	June 30, 2026	December 31, 2025	June 30, 2025
Balance of beginning	$ 1,096,797	$ 1,096,797	$ 1,096,797
Balance of ending	$ 1,096,797	$ 1,096,797	$ 1,096,797

As the increase in retained earnings of $1,098,575 thousand generated from the initial application of IFRS Accounting Standards was insufficient for appropriation as dividends, it was appropriated to a special reserve. As the special reserve appropriated by foreign operations (including subsidiaries) due to the exchange differences upon translation of their financial statements was reversed in proportion to the Company's disposal of the foreign operations; upon arising Company's loss of significant influence, the entire special reserve relating to exchange differences from those foreign operations will be reversed. As of June 30, 2026, December 31, 2025 and June 30, 2025, the Company accumulated the reversed amount of $1,778 thousand from the special reserve, and the remaining amount were all $1,096,797 thousand.

e. Other equity items

1) Exchange differences on translation of the financial statements of foreign operations

	For the Six Months Ended June 30	
	2026	2025
Balance on January 1	$ (431,011)	$ 233,190
Exchange differences arising on translation of the financial statements of foreign operations	787,175	(2,616,842)
Share from associates accounted for using the equity method	252,520	(810,234)
Balance on June 30	$ 608,684	$ (3,193,886)

2) Unrealized gain (loss) on financial assets at FVTOCI

	For the Six Months Ended June 30	
	2026	**2025**
Balance on January 1	$ 6,188,037	$ 3,273,505
Unrealized gain (loss) on financial assets at FVTOCI		
Unrealized gain (loss) on investments in debt instruments at FVTOCI	(1,859)	5,622
Unrealized (loss) gain on investments in equity instruments at FVTOCI	5,977,672	(476,252)
Share of other comprehensive loss from associates accounted for using the equity method	6,022,722	(129,675)
Cumulative unrealized loss of equity instruments transferred to retained earnings due to disposal	(44,419)	(30,842)
Balance on June 30	$ 18,142,153	$ 2,642,358

f. Non-controlling interests

	For the Six Months Ended June 30	
	2026	**2025**
Balance on January 1	$ 10,752,439	$ 9,631,450
Share in profit for the period	394,330	155,713
Other comprehensive income (loss) during the period		
Exchange differences on translation of the financial statements of foreign operations	94,280	(270,836)
Share of the other comprehensive income (loss) of associates accounted for using the equity method - exchange differences on translation of the financial statements of foreign operations	2,635	(5,393)
Unrealized gain (loss) on financial assets at FVTOCI - equity instruments	1,078,635	(70,822)
Unrealized gain (loss) on financial assets at FVTOCI - debt instruments	(3,090)	9,341
Share of other comprehensive income (loss) of associates accounted for using the equity method - unrealized gain (loss) on financial assets at FVTOCI	53,232	(1,298)
Subsidiaries repurchase treasury shares	(89,460)	(82,561)
Subsidiaries treasury stock transferred to employees	200,904	-
Cash dividends payable by non-controlling interests	(349,186)	(385,945)
Balance on June 30	$ 12,134,719	$ 8,979,649

g. Treasury shares

Treasury share transactions on June 30, 2026 and 2025 were summarized as follows:

Unit: Shares

	For the Six Months Ended June 30, 2026			
Purpose of Acquisition	**Treasury Shares Held as of January 1, 2026**	**Increase During the Year**	**Decrease During the Year**	**Treasury Shares Held as of June 30, 2026**
Treasury shares granted to employees	1,000,000	-	(1,000,000)	-

	For the Six Months Ended June 30, 2025			
Purpose of Acquisition	**Treasury Shares Held as of January 1, 2025**	**Increase During the Year**	**Decrease During the Year**	**Treasury Shares Held as of June 30, 2025**
Treasury shares granted to employees	1,000,000	-	-	1,000,000

On May 28, 2026, the Board of Directors resolved to transfer 400,000 shares of treasury stock to employees for subscription. In accordance with regulations, compensation cost of $70,634 thousand was recognized on the grant date based on an estimate using the option pricing model.

Pursuant to the Securities and Exchange Act of the ROC, the treasury shares held by the Company should not be pledged as collateral, are not eligible for dividends and do not have voting rights.

21. EMPLOYEE BENEFITS, DEPRECIATION AND AMORTIZATION EXPENSES

a. Main categories of expenses

	For the Three Months Ended June 30					
	2026			2025		
	Operating Costs	**Operating Expenses**	**Total**	**Operating Costs**	**Operating Expenses**	**Total**
Short-term employee benefits	$ 1,592,507	$ 596,357	$ 2,188,864	$ 1,404,460	$ 550,156	$ 1,954,616
Post-employment benefits	$ 65,374	$ 20,484	$ 85,858	$ 42,973	$ 19,249	$ 62,222
Depreciation	$ 763,050	$ 61,541	$ 824,591	$ 977,047	$ 70,996	$ 1,048,043
Amortization	$ 2,758	$ 26,862	$ 29,620	$ 2,909	$ 31,840	$ 34,749

	For the Six Months Ended June 30					
	2026			2025		
	Operating Costs	Operating Expenses	Total	Operating Costs	Operating Expenses	Total
Short-term employee benefits	$ 3,049,839	$ 1,122,753	$ 4,172,592	$ 2,759,298	$ 1,034,911	$ 3,794,209
Post-employment benefits	$ 128,197	$ 42,461	$ 170,658	$ 87,602	$ 39,897	$ 127,499
Depreciation	$ 1,589,099	$ 121,893	$ 1,710,992	$ 2,073,180	$ 141,695	$ 2,214,875
Amortization	$ 5,407	$ 53,728	$ 59,135	$ 5,992	$ 64,601	$ 70,593

b. Employees' compensation and remuneration of directors

The Company accrues employees' compensation and remuneration of directors at the rates of 2%-10% and no higher than 2%, respectively, of net profit before income tax, employees' compensation, and remuneration of directors.

According to amendments to the Securities and Exchange Act in August 2024, the Company's shareholders have approved the application of these amendments at their 2025 regular shareholders' meeting, stipulating that no less than 50% of the compensation of employees for the year shall be distributed to non-executive employees.

The employees' compensation (including non-executive employees) and remuneration of directors for the three months ended June 30, 2026 and 2025 were as follows:

Accrual rate

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Employees' compensation	2.50%	2.25%	2.50%	2.25%
Remuneration of directors	1.00%	1.00%	1.00%	1.00%

Amounts

	Cash		Cash	
	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Employees' compensation	$ 49,290	$ (5,891)	$ 73,478	$ 10,247
Remuneration of directors	$ 18,641	$ (2,618)	$ 29,391	$ 4,554

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the difference is recorded as a change in the accounting estimate and adjusted in the following year.

The employees' compensation and remuneration of directors for the years ended December 31, 2025 and 2024, which had been approved by the Company's board of directors on February 25, 2026 and February 20, 2025, respectively, were as follows:

	Cash	
	For the Year Ended December 31	
	2025	2024
Amounts		
Employees' compensation	$ 57,827	$ 76,449
Remuneration of directors	$ 25,701	$ 33,977

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

Information on the compensation of employees and remuneration of directors resolved by the Company's board of directors in 2026 and 2025 is available at the Market Observation Post System website of the Taiwan Stock Exchange.

22. INCOME TAXES RELATING TO CONTINUING OPERATIONS

a. Major components of income tax expense were as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Current tax				
In respect of the current period	$ 336,993	$ (68,684)	$ 673,167	$ 122,396
Income tax on unappropriated earnings	69,253	96,877	69,253	96,877
Adjustments for prior periods	(3,355)	(11,898)	(273)	(12,139)
Dividends repatriation of subsidiaries	85,159	-	189,745	-
Others	-	1,000	-	1,000
	488,050	17,295	931,892	208,134
Deferred tax				
In respect of the current period	(11,014)	5,281	(5,645)	(3,993)
Income tax expense recognized in profit or loss	$ 477,036	$ 22,576	$ 926,247	$ 204,141

Based on the Income Tax Act of the ROC, the corporate income tax rate is 20%. Based on the Income Tax Act of China, the corporate income tax rate is 25%. Tax rates used by other group entities operating in other jurisdictions are based on the tax laws in those jurisdictions.

The countries or regions where certain subsidiaries of the consolidated company are located have enacted or substantively enacted the Pillar Two income tax legislation. Under the legislation, top-up tax is required to be paid on profits of group entities taxed at an effective tax rate of less than 15%. The consolidated company has estimated the current income tax expense regarding the Pillar Two income tax for the period ended June 30, 2026; the consolidated company will continue to assess the impact of the Pillar Two income tax legislation on its future financial performance.

b. Status of income tax assessment

The income tax returns of the Company through 2022, INPAQ through 2023 and PDC through 2024, have been assessed and approved by the tax authorities.

23. EARNINGS PER SHARE

Earnings per share for the three and six months ended June 30, 2026 and 2025 were calculated as follows:

	For the Three Months Ended June 30, 2026		
	Amount (In Thousands)		Loss Per Share (In Dollars)
	After Income Tax (Attributable to Owners of the Company)	Number of Shares (In Thousands)	After Income Tax (Attributable to Owners of the Company)
Basic earnings per share			
From continuing operations	$ 1,571,745	484,954	$ 3.24
Compensation of employees	-	130	
Diluted earnings per share - ordinary shares	$ 1,571,745	485,084	$ 3.24

	For the Six Months Ended June 30, 2026		
	Amount (In Thousands)		Earnings Per Share (In Dollars)
	After Income Tax (Attributable to Owners of the Company)	Number of Shares (In Thousands)	After Income Tax (Attributable to Owners of the Company)
Basic earnings per share			
From continuing operations	$ 2,391,356	484,880	$ 4.93
Compensation of employees	-	248	
Diluted earnings per share - ordinary shares	$ 2,391,356	485,128	$ 4.93

	For the Three Months Ended June 30, 2025		
	Amount (In Thousands) After Income Tax (Attributable to Owners of the Company)	Number of Shares (In Thousands)	Earnings Per Share (In Dollars) After Income Tax (Attributable to Owners of the Company)
Basic loss per share			
From continuing operations	$ (214,892)	484,805	$ (0.44)
Diluted loss per share - ordinary shares	$ (214,892)	484,931	$ (0.44)

	For the Six Months Ended June 30, 2025		
	Amount (In Thousands) After Income Tax (Attributable to Owners of the Company)	Number of Shares (In Thousands)	Earnings Per Share (In Dollars) After Income Tax (Attributable to Owners of the Company)
Basic earnings per share			
From continuing operations	$ 370,444	484,805	$ 0.76
Compensation of employees	-	340	
Diluted earnings per share - ordinary shares	$ 370,444	485,145	$ 0.76

The Company may settle the compensation of employees in cash or shares; therefore, the Company assumes that the entire amount of the compensation will be settled in shares and the resulting potential shares will be included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares is included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

Since the Company incurred a loss during the three months ended June 30, 2025, the effect of the employee compensation for the year 2024 was anti-dilutive and therefore excluded from the calculation of diluted earnings per share.

24. CAPITAL MANAGEMENT

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

25. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments that are not measured at fair value

The management considers that the carrying amounts of financial assets and financial liabilities recognized in the consolidated financial statements approximate their fair values. There were no major differences between the carrying amounts and fair values as of June 30, 2026, December 31, 2025 and June 30, 2025.

b. Fair value of financial instruments that are measured at fair value on a recurring basis

1) Fair value hierarchy

June 30, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Domestic listed shares	$ 542,250	$ -	$ -	$ 542,250
Foreign listed shares	984,919	-	-	984,919
Fund beneficiary certificates	322,936	-	-	322,936
Redemption rights and put options of domestic convertible bonds	-	146	-	146
Structured notes	-	710,493	-	710,493
Limited partnership	-	-	50,000	50,000
	$ 1,850,105	$ 710,639	$ 50,000	$ 2,610,744
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	$ 13,395,184	$ 3,983,490	$ -	$ 17,378,674
Domestic unlisted shares	-	2,111,294	474,534	2,585,828
Foreign listed shares	747,024	-	-	747,024
Foreign unlisted shares	-	-	102	102
Investments in debt instruments				
Foreign debt securities	178,465	-	-	178,465
	$ 14,320,673	$ 6,094,784	$ 474,636	$ 20,890,093

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Domestic listed shares	$ 348,750	$ -	$ -	$ 348,750
Foreign listed shares	624,280	-	-	624,280
Fund beneficiary certificates	302,071	-	-	302,071
Redemption rights and put options of domestic convertible bonds	-	76	-	76
Structured notes	-	756,213	-	756,213
Limited partnership	-	-	50,000	50,000
	$ 1,275,101	$ 756,289	$ 50,000	$ 2,081,390
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	$ 9,798,808	$ 1,708,099	$ -	$ 11,506,907
Domestic unlisted shares	-	943,299	321,946	1,265,245
Foreign listed shares	514,002	-	-	514,002
Foreign unlisted shares	-	-	103	103
Investments in debt instruments				
Foreign debt securities	180,099	-	-	180,099
	$ 10,492,909	$ 2,651,398	$ 322,049	$ 13,466,356

June 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Domestic listed shares	$ 238,500	$ -	$ -	$ 238,500
Foreign listed shares	127,485	-	-	127,485
Fund beneficiary certificates	284,729	-	-	284,729
Structured notes	-	1,013,044	-	1,013,044
Limited partnership	-	-	50,000	50,000
	$ 650,714	$ 1,013,044	$ 50,000	$ 1,713,758
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	$ 6,471,318	$ 1,785,744	$ -	$ 8,257,062
Domestic unlisted shares	-	378,878	223,889	602,767
Foreign listed shares	490,088	-	-	490,088
Foreign unlisted shares	-	-	1,211	1,211
Investments in debt instruments				
Foreign debt securities	212,498	-	-	212,498
	$ 7,173,904	$ 2,164,622	$ 225,100	$ 9,563,626
Financial liabilities at FVTPL				
Redemption rights and put options of domestic convertible bonds	$ -	$ 1,548	$ -	$ 1,548

There were no transfers between Levels 1 and 2 for six months ended June 30, 2026 and 2025.

2) Valuation techniques and inputs applied for Level 2 fair value measurement

Financial Instrument	Valuation Technique and Inputs
Derivatives - redemption right and call option of convertible corporate bonds	Evaluated by the binary tree method of convertible bonds evaluation model, based on the volatility of the conversion price, the risk-free rate of interest, risk discount rate, and the number of remaining years
Domestic unlisted equity securities	Evaluated by asset-based approach to determine the value of the equity securities
Government bonds and structured notes	Evaluated by public market quotations provided by third-party institutions
Private - placement shares of domestic listed companies	Refers to calculated based on the observable stock prices and the liquidity discount at the end of the reporting period.

3) Valuation techniques and inputs applied for Level 3 fair value measurement

The fair values of unlisted equity securities and limited partnership were determined using the market approach or asset-based approach. The significant unobservable inputs are the liquidity discount of multiplier of price-book ratio and the value of net assets. An increase in the price-book ratio would result in an increase in the fair value. An increase in the liquidity discount would result in a decrease in the fair value.

c. Categories of financial instruments

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
Financial assets at amortized cost			
Cash and cash equivalents	$ 8,961,970	$ 8,160,463	$ 7,144,407
Financial assets at amortized cost (current and non-current)	25,582,815	27,431,094	26,715,518
Notes receivables from unrelated parties	359,140	611,532	334,694
Trade receivables from unrelated parties	12,013,373	10,045,684	10,028,003
Trade receivables from related parties	78,517	72,111	67,321
Finance lease receivables (current and non-current)	8,221	23,697	26,509
Other receivables from unrelated parties	1,103,380	962,454	1,149,593
Other receivables from related parties	27,294	11,938	20,768
Guarantee deposits paid	112,327	121,206	130,224
Financial assets at FVTPL (current and non-current)	2,610,744	2,081,390	1,713,758
Financial assets at FVTOCI (current and non-current)	20,890,093	13,466,356	9,563,626
Financial liabilities			
Financial liabilities at amortized cost			
Short-term borrowings	9,050,471	9,987,418	13,442,563
Notes payable to unrelated parties	52,321	247,621	78,541
Trade payables to unrelated parties	5,817,231	5,013,896	4,284,937
Trade payables to related parties	68,988	51,796	63,709
Payables for equipment	501,801	302,183	374,112
Other payables	5,292,191	3,673,413	5,009,286
Current portion of long-term borrowings and bonds payable	1,478,240	1,943,458	5,263,891
Long-term borrowings	15,919,941	17,800,244	11,931,969
Long-term payables	9,366	10,224	11,411
Guarantee deposits received	413,830	261,270	228,486
Financial liabilities at fair value through profit or loss (current and non-current)	-	-	1,548

d. Financial risk management objectives and policies

The Group's major financial instruments included equity and debt investments, trade receivables, trade payables and borrowings. The Group's corporate treasury function manages its exposure to market risk (including foreign currency risk and interest risk), credit risk and liquidity risk. To reduce the financial risks, the Group strives to identify, assess, and avoid market uncertainties in order to reduce the potentially adverse effects that may have on its financial performance.

1) Market risk

The Group is exposed primarily to the financial risks of changes in foreign currency exchange rates and interest rates.

a) Foreign currency risk

Several subsidiaries of the Company had foreign currency sales and purchases, which exposed the Group to foreign currency risk. The Group's transactions were denominated in different foreign currencies at the same time that have natural offsetting effect; thus, the related risks are reduced.

To protect against reductions in the value of foreign assets and the volatility of future cash flows caused by changes in foreign exchange rates, the Group utilizes short-term borrowings and derivative financial instruments, including currency forward contracts to hedge its foreign currency exposure.

The following table details the Group's sensitivity to a 1% appreciation or depreciation of the functional currency against the relevant foreign currencies. The sensitivity analysis included only outstanding foreign currency-denominated monetary items at the end of the reporting period. A positive amount indicates an increase in profit before tax when the primary exposure currency appreciates by 1% against the relevant functional currency. A 1% depreciation of the functional currency would result in an equal and opposite impact, with the amounts below shown as negative.

	USD Impact		JPY Impact		RMB Impact	
	For the Six Months Ended June 30		For the Six Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025	2026	2025
Profit or loss	$ 154,318	$ 168,792	$ 15,125	$ 13,762	$ 5,627	$ 4,388

b) Interest rate risk

Interest rate risk refers to the risk of changes in the fair value of financial instruments due to the changes in market interest rates. The Group was exposed to interest rate risk mainly from fixed-income investments and borrowings at floating interest rates.

For assets and liabilities with floating interest rates, if interest rates had been 100 basis points higher or lower as of balance sheet date and all other variables held constant, the Group's profit before income tax for the six months ended June 30, 2026 and 2025 would have decreased or increased approximately by $127,193 thousand and $148,360 thousand, respectively.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Group. The Group is exposed to credit risk from operating activities, primarily trade receivables, and from investing activities, primarily deposits, fixed-income investments and other financial instruments with banks.

In order to maintain the quality of trade receivables, the management of the Group has delegated a team responsible for the determination of credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue receivables. In addition, the Group reviews the recoverable amount of each individual trade receivable at the end of the reporting period to ensure that adequate allowances are made for irrecoverable amounts.

The credit risks of bank deposits, fixed-income investments and other financial instruments from investing activities are considered insignificant because the counterparties are all banks with high credit ratings and it is expected that the counterparties will not break the contracts.

3) Liquidity risk

The objective of liquidity risk management is to ensure the Group has sufficient liquidity to fund its business requirements associated with existing operations. The Group manages its liquidity risk by maintaining adequate fixed-income investments and banking facilities.

Liquidity and interest rate tables for non-derivative financial liabilities

June 30, 2026

	On Demand or Less than 1 Year	1 Year or More	Total
Non-derivative financial liabilities			
Variable interest rate liabilities	$ 9,834,159	$ 15,919,941	$ 25,754,100
Fixed interest rate liabilities	694,552	-	694,552
Lease liabilities	140,998	225,160	366,158
	$ 10,669,709	$ 16,145,101	$ 26,814,810

December 31, 2025

	On Demand or Less than 1 Year	1 Year or More	Total
Non-derivative financial liabilities			
Variable interest rate liabilities	$ 11,242,806	$ 17,800,244	$ 29,043,050
Fixed interest rate liabilities	688,070	-	688,070
Lease liabilities	155,671	304,080	459,751
	$ 12,086,547	$ 18,104,324	$ 30,190,871

June 30, 2025

	On Demand or Less than 1 Year	1 Year or More	Total
Non-derivative financial liabilities			
Variable interest rate liabilities	$ 18,024,805	$ 11,931,969	$ 29,956,774
Fixed interest rate liabilities	681,649	-	681,649
Lease liabilities	156,412	344,776	501,188
	$ 18,862,866	$ 12,276,745	$ 31,139,611

26. TRANSACTIONS WITH RELATED PARTIES

Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Details of transactions between the Group and other related parties are disclosed below.

a. Related party name and categories

Related Party Name	Related Party Category
Walsin Lihwa Corporation	Investor company that account for the Company using the equity method
Lincstech EPC CO., LTD. (formerly known as ELNA Printed Circuits Co., Ltd.)	Associate
Lincstech Circuit Malaysia Sdn, Bhd. (formerly known as ELNA PCB (M) Sdn. Bhd.)	Associate
GBM Electronics (M) SDN. BHD.	Associate
Inpaq Europe GmbH	Associate
Inpaq Korea Co., Ltd.	Associate
Silitech Electronics Sdn. Bhd.	Associate
Joyin Co., Ltd.	Associate
VVG Inc.	Associate
Kunshan Yuansong Electronics Technology Co., Ltd.	Associate
Dongguan Joyin Electronics Co., Ltd.	Associate
Matsuo Electric Co., Ltd.	Associate
Tsai Yi Corporation	Associate
Chongqing Songjia Property Co., Ltd.	Associate
Walsin New Energy Corporation	Associate
Falcon Automation Equipment Corporation	Associate
Silitech Technology Corporation	Associate
Global Brands Manufacture Ltd.	Associate
Global Brands Manufacture (Dongguan) Ltd.	Associate
Guangzhou Joyin Electronics Co., Ltd.	Associate
HannStar Board Corporation	Associate
HannStar Board Tech. (Jiangyin) Corp.	Associate
Suzhou Walsin Color Trading Co., Ltd.	Associate
Walsin Technology Charitable Group	Other related party
Info-Tek Corporation	Other related party
Chin-Cherng Construction Co.	Other related party
Cheng Cheng Enterprise Co., Ltd.	Other related party
PSA VVG Culture and Arts Foundation	Other related party
PSA Charitable Foundation	Other related party
Fuchi Electronics Co., Ltd.	Other related party
Walton Advanced Engineering, Inc.	Other related party
Career Technology (Mfg.) Co., Ltd.	Other related party
Jialianyi Social Welfare Charity Foundation	Other related party
Info-Tek Electronics (Suzhou) Co., Ltd.	Other related party
Phoenix Innovation Venture Capital Co., Ltd.	Other related party
Info-Tek Electronics (Suzhou) Co., Ltd Wuhu Branch	Other related party
AMB Technology Co., Ltd.	Other related party

b. Details of transactions

1) Sales of goods

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Associates	$ 48,271	$ 45,431	$ 95,350	$ 104,238
Other related parties	3,984	1,924	8,282	3,569
	$ 52,255	$ 47,355	$ 103,632	$ 107,807

The transaction price and payment terms were determined in accordance with the commercial terms agreed by both parties.

2) Purchases of goods

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Associates	$ 64,004	$ 87,468	$ 129,952	$ 156,105

The transaction price and payment terms were determined in accordance with the commercial terms agreed upon by both parties.

3) The outstanding balances at the end of the reporting period were as follows:

	Trade Receivables from Related Parties		
	June 30, 2026	December 31, 2025	June 30, 2025
Associates	$ 71,170	$ 66,474	$ 63,980
Other related parties	7,347	5,637	3,341
	$ 78,517	$ 72,111	$ 67,321

	Other Receivables from Related Parties		
	June 30, 2026	December 31, 2025	June 30, 2025
Investor employing the equity method for the Company	$ 5,931	$ 373	$ 5,850
Associates	16,866	8,661	9,430
Other related parties	4,497	2,904	5,488
	$ 27,294	$ 11,938	$ 20,768

	Trade Payables to Related Parties		
	June 30, 2026	December 31, 2025	June 30, 2025
Associates	$ 68,988	$ 51,796	$ 63,709

	Payables for Equipment and Other Payables		
	June 30, 2026	December 31, 2025	June 30, 2025
Investors employing the equity method for the Company	$ 17,482	$ 13,793	$ 15,184
Associates	59,089	21,707	24,831
Other related parties	8,100	1,513	6,929
	$ 84,671	$ 37,013	$ 46,944

Other receivables include receivables from the sale of equipment and receipts under custody.

Other payables mainly refer to payables for rent and collection and payment on behalf of another party, etc.

The outstanding payables for related parties are unsecured and payable by cash, receivables from related parties are also unsecured. No allowance was recognized for impairment of receivables with respect to the amounts owed by related parties for the six months ended June 30, 2026 and 2025.

4) Acquisition of property, plant and equipment

		Purchase Price For the Three Months Ended June 30	
Related Party Category	Item	2026	2025
Associates	Machinery and equipment and other equipment	$ 100	$ -

		Purchase Price For the Six Months Ended June 30	
Related Party Category	Item	2026	2025
Associates	Machinery and equipment and other equipment	$ 33,020	$ -
Other related party	Machinery and information equipment	4,603	-
		$ 37,623	$ -

5) Disposal of property, plant and equipment

		Disposal Price For the Three Months Ended June 30		Gain (Loss) on Disposal For the Three Months Ended June 30	
Related Party Category	Item	2026	2025	2026	2025
Associates	Machinery	$ 30	$ 50	$ 30	$ 12

Related Party Category	Item	Disposal Price For the Six Months Ended June 30 2026	Disposal Price For the Six Months Ended June 30 2025	Gain (Loss) on Disposal For the Six Months Ended June 30 2026	Gain (Loss) on Disposal For the Six Months Ended June 30 2025
Associates	Machinery	$ 30	$ 197	$ 30	$ 88

6) Lease arrangements

Related Party Category	For the Six Months Ended June 30 2026	For the Six Months Ended June 30 2025
Acquisitions of right-of-use assets		
Walsin Lihwa Corporation	$ 18,944	$ 28,367

Item	Related Party Category	June 30, 2026	December 31, 2025	June 30, 2025
Lease liabilities	Walsin Lihwa Corporation	$ 55,258	$ 53,524	$ 70,099

Related Party Category	For the Three Months Ended June 30 2026	For the Three Months Ended June 30 2025
Interest expense		
Walsin Lihwa Corporation	$ 168	$ 264
Rental expense		
Walsin Lihwa Corporation	$ 186	$ 147
Associates	2,087	-
Other related parties	1,497	1,501
	$ 3,770	$ 1,648

Related Party Category	For the Six Months Ended June 30 2026	For the Six Months Ended June 30 2025
Interest expense		
Walsin Lihwa Corporation	$ 336	$ 559
Rental expense		
Walsin Lihwa Corporation	$ 374	$ 290
Associates	3,767	-
Others related parties	2,993	3,345
	$ 7,134	$ 3,635

7) Lease arrangements

Assets leased under operating leases include Kamaya Electric (M) Sdn. Bhd. leases out residential and commercial properties (accounted for as investment properties) to its affiliated company GBM Electronics (M) SDN. BHD. under an operating lease. The lease term is 3 years, with rent based on the rental levels of similar assets, and fixed lease payments collected monthly as per the lease agreement. The total future lease payments to be collected amount to $7,187 thousand and $32,216 thousand. Lease income recognized for the three months ended June 30, 2026 and 2025 were $9,083 thousand and $6,294 thousand, respectively, and for six months ended June 30, 2026 and 2025 were $16,130 thousand and $12,799 thousand, respectively.

8) Acquisition of shares

For the six months ended June 30, 2026

Related Party Category	Financial Statement Account	Number of Shares Acquired	Acquisition Target	Acquisition Price
Matsuo Electric Co., Ltd.	Investments accounted for using the equity method	627,000	Issuance of ordinary shares in cash	$ 101,392
PSA Group Technologies Inc.	Investments accounted for using the equity method	76	Issuance of ordinary shares in cash	34,862

For the six months ended June 30, 2025

Related Party Category	Financial Statement Account	Number of Shares Acquired	Acquisition Target	Acquisition Price
Walsin Lihwa Corporation	Investments in equity instruments at FVTOCI	4,780,483	Issuance of ordinary shares in cash	$ 90,829

9) Dividends income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Walsin Lihwa Corporation	$ 32,503	$ 30,112	$ 32,503	$ 30,112
Other related parties	8,847	7,228	8,847	7,228
	$ 41,350	$ 37,340	$ 41,350	$ 37,340

c. Remuneration of key management personnel

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	$ 17,848	$ 9,429	$ 84,369	$ 90,881
Post-employment benefits	225	162	387	324
	$ 18,073	$ 9,591	$ 84,756	$ 91,205

The remuneration of directors and key executives was determined by the remuneration committee based on the performance of individuals and market trends.

27. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The assets pledged as collateral or for security were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Pledged time deposits (accounted as financial assets at amortized cost)	$ 51,299	$ 51,299	$ 51,238
Pledged time deposits (accounted as guarantee deposits paid)	26,943	30,951	29,851
Land and buildings	1,217,014	1,229,984	1,244,239
	$ 1,295,256	$ 1,312,234	$ 1,325,328

28. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

In addition to those disclosed in other notes, significant contingencies and unrecognized commitments of the Group were as follows:

a. Significant unrecognized commitments

Unrecognized commitments were as follows:

	June 30	
	2026	2025
Acquisition of property, plant and equipment	$ 3,043,574	$ 373,827

b. Contingencies

As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group's outstanding letters of credit were summarized as follows:

Unit: Thousand Dollars

	June 30, 2026	December 31, 2025	June 30, 2025
JPY	JPY 234,040	JPY 125,040	JPY 125,040
EUR	EUR 118	EUR 118	EUR 118

29. SIGNIFICANT EVENTS AFTER THE REPORTING PERIOD: NONE

30. OTHER ITEMS: NONE

31. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The following information was aggregated by the foreign currencies other than functional currencies of the entities in the Group and the exchange rates between the foreign currencies and their respective functional currencies were disclosed. The significant assets and liabilities denominated in foreign currencies were as follows:

	June 30, 2026			December 31, 2025			June 30, 2025		
	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial assets									
Monetary items									
USD	$ 792,709	31.837	$ 25,237,476	$ 799,631	31.4380	$ 25,138,799	$ 832,780	29.9020	$ 24,901,788
JPY	16,466,993	0.1962	3,230,824	15,507,629	0.2009	3,115,483	16,663,675	0.2077	3,461,045
RMB	170,489	4.6925	800,020	169,763	4.4965	763,339	167,192	4.1733	697,742
Non-monetary items									
Investments accounted for using the equity method									
USD	6,938	31.8370	220,892	6,859	31.4380	215,618	6,774	29.9020	202,559
JPY	1,568,333	0.1962	307,707	927,606	0.2009	186,356	877,005	0.2077	182,154
RMB	291,101	4.6925	1,365,993	299,159	4.4965	1,345,169	307,092	4.1733	1,281,589
EUR	45	36.2773	1,639	35	36.9077	1,308	60	35.0551	2,089
KRW	389,610	0.0205	7,987	417,248	0.0218	9,096	342,941	0.0221	7,579
CAD	1,513	22.3716	33,844	-	-	-	-	-	-
Financial liabilities									
Monetary items									
USD	307,995	31.837	9,805,637	257,113	31.4380	8,083,118	268,295	29.9020	8,022,557
JPY	8,757,943	0.1962	1,718,308	8,067,662	0.2009	1,620,793	10,037,780	0.2077	2,084,847
RMB	50,584	4.6925	237,365	38,675	4.4965	173,902	62,042	4.1733	258,920

For the total realized and unrealized foreign currency exchange gains and losses of the Group for the six months ended June 30, 2026 and 2025, refer to the consolidated income statement.

Due to the wide variety of foreign currency transactions and functional currencies of the group entities, it is not possible to translation gains and losses are disclosed in cash currency other than significant impact.

32. SEPARATELY DISCLOSED ITEMS

a. Information about significant transactions and b. information on investees:

1) Financing provided to others (Table 1)

2) Endorsements/guarantees provided (Table 2)

3) Significant marketable securities held (excluding investments in subsidiaries, associates and joint ventures) (Table 3)

4) Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital (Table 4)

5) Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital (Table 5)

6) Intercompany relationships and significant intercompany transactions (Table 6)

7) Information on investees (Table 7)

c. Information on investments in mainland China (Table 8)

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area.

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses:

a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period

b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period

c) The amount of property transactions and the amount of the resultant gains or losses

d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes

e) The highest balance, the ending balance, the interest rate range, and total current period interest with respect to the financing of funds

f) Other transactions that have a material effect on the profit or loss for the period or on the financial position, such as the rendering or receipt of services

33. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance focuses on the types of goods or services delivered or provided. Specifically, the Group's reportable segments were as follows:

Segment A - passive components
Segment B - passive components
Segment C - passive components

a. Segment revenue and results

The analysis of the Group's revenue and results from continuing operations by reportable segment was as follows:

The Group's operating segment information for the six months ended June 30, 2026 and 2025 were as follows:

	For the Six Months Ended June 30, 2026				
	A Segment	B Segment	C Segment	Adjustments and Eliminations	Total
Net sales	$ 16,039,011	$ 2,392,252	$ 3,566,746	$ (1,149,342)	$ 20,848,667
Cost of sales	(13,357,029)	(1,707,324)	(2,898,812)	1,155,874	(16,807,291)
Gross profit	2,681,982	684,928	667,934	6,532	4,041,376
Operating expenses	(1,491,634)	(171,836)	(471,470)	(25,786)	(2,160,726)
Operating income	1,190,348	513,092	196,464	(19,254)	1,880,650
Nonoperating income and expenses	1,933,790	129,265	32,021	(263,793)	1,831,283
Income before income tax	$ 3,124,138	$ 642,357	$ 228,485	$ (283,047)	$ 3,711,933

	For the Six Months Ended June 30, 2025				
	A Segment	B Segment	C Segment	Adjustments and Eliminations	Total
Net sales	$ 13,762,018	$ 2,054,428	$ 3,873,154	$ (1,395,099)	$ 18,294,501
Cost of sales	(12,127,887)	(1,581,445)	(2,857,472)	1,394,985	(15,171,819)
Gross profit	1,634,131	472,983	1,015,682	(114)	3,122,682
Operating expenses	(1,291,558)	(149,361)	(617,935)	(24,531)	(2,083,385)
Operating income	342,573	323,622	397,747	(24,645)	1,039,297
Nonoperating income and expenses	89,264	(115,370)	(134,173)	(148,720)	(308,999)
Income before income tax	$ 431,837	$ 208,252	$ 263,574	$ (173,365)	$ 730,298

All intercompany transactions have been eliminated upon consolidation for the six months ended June 30, 2026 and 2025.

b. Segment assets and liabilities

Segment assets

	June 30, 2026				
	A Segment	B Segment	C Segment	Adjustments and Eliminations	Total
Cash and cash equivalents	$ 5,278,357	$ 1,134,288	$ 2,549,325	$ -	$ 8,961,970
Notes and trade receivables	9,683,749	1,162,465	2,243,891	(639,075)	12,451,030
Inventories	7,149,398	1,109,342	1,160,597	(8,594)	9,410,743
Other current assets	5,648,315	544,363	426,727	(865)	6,618,540
Total current assets	27,759,819	3,950,458	6,380,540	(648,534)	37,442,283
Financial assets at FVTOCI	14,776,984	4,417,755	2,163,012	(467,658)	20,890,093
Investments accounted for using the equity method	25,378,130	1,342,645	22,400	(7,544,264)	19,198,911
Property, plant and equipment	11,344,019	1,362,873	3,824,427	324,633	16,855,952
Other assets	21,201,739	1,167,074	3,032,786	68,231	25,469,830
Total assets	$ 100,460,691	$ 12,240,805	$ 15,423,165	$ (8,267,592)	$ 119,857,069

	December 31, 2025				
	A Segment	B Segment	C Segment	Adjustments and Eliminations	Total
Cash and cash equivalents	$ 5,425,413	$ 947,246	$ 1,787,804	$ -	$ 8,160,463
Notes and trade receivables	7,843,433	987,934	2,431,247	(533,287)	10,729,327
Inventories	6,820,640	752,701	1,168,723	(4,376)	8,737,688
Other current assets	5,078,370	303,336	453,971	(21,275)	5,814,402
Total current assets	25,167,856	2,991,217	5,841,745	(558,938)	33,441,880
Financial assets FVTOCI	9,258,292	3,615,401	1,075,965	(483,302)	13,466,356
Investments accounted for using the equity method	17,524,257	1,200,246	12,161	(6,412,202)	12,324,462
Property, plant and equipment	12,148,414	1,241,569	3,852,441	339,142	17,581,566
Other assets	23,302,305	1,193,120	2,988,713	128,290	27,612,428
Total assets	$ 87,401,124	$ 10,241,553	$ 13,771,025	$ (6,987,010)	$ 104,426,692

	June 30, 2025				
	A Segment	B Segment	C Segment	Adjustments and Eliminations	Total
Cash and cash equivalents	$ 4,786,303	$ 684,580	$ 1,673,524	$ -	$ 7,144,407
Notes and trade receivables	7,798,780	1,025,451	2,391,231	(785,444)	10,430,018
Inventories	5,624,321	675,838	1,133,463	(12,890)	7,420,732
Other current assets	4,683,798	242,661	409,304	(18,195)	5,317,568
Total current assets	22,893,202	2,628,530	5,607,522	(816,529)	30,312,725
Financial assets at FVTOCI	7,249,821	1,696,827	940,307	(323,329)	9,563,626
Investments accounted for using the equity method	14,238,862	1,133,194	11,190	(5,525,182)	9,858,064
Property, plant and equipment	13,176,008	1,293,034	3,881,705	301,483	18,652,230
Other assets	23,223,123	1,239,077	2,854,285	114,824	27,431,309
Total assets	$ 80,781,016	$ 7,990,662	$ 13,295,009	$ (6,248,733)	$ 95,817,954

Segment liabilities

	June 30, 2026				
	A Segment	B Segment	C Segment	Adjustments and Eliminations	Total
Short-term borrowings and short-term bills payable	$ 7,671,620	$ 150,000	$ 1,228,851	$ -	$ 9,050,471
Notes and trade payables	4,545,591	692,987	1,338,645	(638,683)	5,938,540
Current tax liabilities	800,107	118,861	196,758	-	1,115,726
Other payables and payables on equipment	4,160,231	867,914	795,628	(29,781)	5,793,992
Other current liabilities	695,703	63,548	1,339,851	(249,148)	1,849,954
Total current liabilities	17,873,252	1,893,310	4,899,733	(917,612)	23,748,683
Non-current liabilities	15,465,314	199,425	1,846,861	23,985	17,535,585
Total liabilities	$ 33,338,566	$ 2,092,735	$ 6,746,594	$ (893,627)	$ 41,284,268

	December 31, 2025				
	A Segment	B Segment	C Segment	Adjustments and Eliminations	Total
Short-term borrowings and short-term bills payable	$ 9,252,418	$ 20,000	$ 715,000	$ -	$ 9,987,418
Notes and trade payables	4,057,661	416,425	1,370,337	(531,110)	5,313,313
Current tax liabilities	505,954	70,731	153,582	-	730,267
Other payables and payables on equipment	2,924,481	445,986	621,567	(16,438)	3,975,596
Other current liabilities	935,145	41,077	1,312,203	(11,161)	2,277,264
Total current liabilities	17,675,659	994,219	4,172,689	(558,709)	22,283,858
Non-current liabilities	17,034,294	242,321	2,043,534	32,716	19,352,865
Total liabilities	$ 34,709,953	$ 1,236,540	$ 6,216,223	$ (525,993)	$ 41,636,723

	June 30, 2025				
	A Segment	**B Segment**	**C Segment**	**Adjustments and Eliminations**	**Total**
Short-term borrowings and short-term bills payable	$ 12,699,097	$ -	$ 743,466	$ -	$ 13,442,563
Notes and trade payables	3,403,111	469,220	1,339,596	(784,740)	4,427,187
Current tax liabilities	414,963	18,677	143,010	-	576,650
Other payables and payables on equipment	3,761,285	621,878	1,011,768	(11,533)	5,383,398
Other current liabilities	4,609,474	52,711	1,274,072	(266,489)	5,669,768
Total current liabilities	24,887,930	1,162,486	4,511,912	(1,062,762)	29,499,566
Non-current liabilities	11,382,902	253,798	1,849,828	16,752	13,503,280
Total liabilities	$ 36,270,832	$ 1,416,284	$ 6,361,740	$ (1,046,010)	$ 43,002,846

All intercompany transactions had been eliminated upon consolidation.

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars)

No.	Lender	Borrower	Financial Statement Account	Related Party	Highest Balance for the Period	Ending Balance	Actual Borrowing Amount	Interest Rate (%)	Nature of Financing	Business Transaction Amount	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower	Aggregate Financing Limit
													Item	Value		
1	Walsin Technology Holding Corporation (HK) Ltd.	Kamaya Electric Co., Ltd.	Receivables from related parties	Yes	$ 1,219,866	$ 1,219,866	$ 1,219,866	0.70	Short-term financing	$ -	Operating turnover	$ -	Promissory note	$ 1,219,866	$ 9,692,910	$ 14,539,365
		Soshin Electric Co., Ltd.	Receivables from related parties	Yes	789,558	789,558	789,558	0.30	Short-term financing	-	Operating turnover	-	Promissory note	789,558	9,692,910	14,539,365
		Walsin Technology Europe B.V.	Receivables from related parties	Yes	302,452	302,452	302,452	2.50	Short-term financing	-	Operating turnover	-	Promissory note	302,452	9,692,910	14,539,365
2	Walsin Technology Corporation (HK) Ltd.	Kamaya Electric (M) Sdn. Bhd.	Receivables from related parties	Yes	636,740	636,740	636,740	3-3.5	Short-term financing	-	Operating turnover	-	Promissory note	636,740	791,277	1,186,915
3	Nitsuko Electronics Corporation	Kamaya Electric Co., Ltd.	Receivables from related parties	Yes	71,060	71,060	71,060	0.70	Short-term financing	-	Operating turnover	-	Promissory note	71,060	145,829	218,744
4	Inpaq Technology Co., Ltd.	Taiwan Inpaq Electronic Co., Ltd.	Receivables from related parties	Yes	280,000	280,000	255,000	1.85	Short-term financing	-	Operating turnover	-	Promissory note	280,000	2,161,706	3,458,729
		Inpaq Technology USA, Inc.	Receivables from related parties	Yes	110,138	63,674	47,756	3.00	Short-term financing	-	Operating turnover	-	Promissory note	63,674	2,161,706	3,458,729
5	Soshin Electric Co., Ltd.	Soshin Electronics (M) Sdn. Bhd.	-	Yes	32,054	32,054	-	-	Short-term financing	-	Operating turnover	-	None	-	929,923	929,923

Note 1: According to Walsin Technology Corporation's financing procedure, total endorsement/guarantee and financing amount that can be made is 100% of lender's net worth presented in the latest financial statements audited or reviewed by auditors. The total financing amount that can be made is 60% of lender's net worth presented in the latest financial statements audited or reviewed by auditors. The financing limit amount of each borrower according to reasons for financing are as follows:

1. With business relationship: In the most recent year or the current year as of the time the funds are loaned, and the loan is not more than the higher of the borrowing Company's purchase or sales amount from loan company.
2. With the need of short-term financing: Both of total financing and individual financing amounts must not exceed 40% of each lender's net worth presented in the latest financial statements audited or reviewed by auditors.
3. When a financing between foreign companies in which the Company directly and indirectly holds 100% of the voting shares, the amount of financing cannot exceed the limit set forth in paragraph 2 above, but the loan period cannot exceed 3 years. The individual limits for loans of funds between foreign companies in which the Company directly and indirectly holds 100% of the voting shares are limited to the most recent net worth of the lending company's financial statements.

Note 2: The total financing amount of Inpaq Technology Co., Ltd. shall not exceed 40% of the net value of Inpaq Technology Co., Ltd.; The Company that has short-term financing necessary:

1. Companies that are held by Inpaq Technology Co., Ltd. with more than 50% of its shares shall not exceed 25% of the net value of Inpaq Technology Co., Ltd.
2. Other company and other fund loans approved by the board of directors of Inpaq Technology Co., Ltd., shall not exceed 10% of the net value of Inpaq Technology Co., Ltd.

If with the need of short-term financing between Inpaq Technology Co., Ltd.'s directly or indirectly holding 100% shares foreign companies, the total amount of loans shall not exceed 40% of the lender's net worth, and the amount of loans to individual companies shall not be more than 40% of the loaned company's net worth.

Note 3: Both of total financing amounts and individual financing amounts of the companies (Soshin Electric Co., Ltd. and Risshin Electronics Co., Ltd.) must not exceed 40% of each lender's net worth presented in the latest financial statements audited or reviewed by auditors.
If the fund loan object is foreign subsidiary owned, whether directly or indirectly, by the ultimate parent company Walsin Technology Corporation, the financing limits shall not exceed 100% of its net equity as stated in the latest financial statements audited or reviewed by auditors.

Note 4: Exchange rate as of June 30, 2026:

USD:NTD = 1:31.8370
JPY:USD = 1:0.0062

Note 5: It is 40% of the shareholders' equity of the loan company.

Note 6: It is 60% of the shareholders' equity of the loan company.

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars)

No.	Endorser/Guarantor	Endorsee/Guarantee		Limit on Endorsement/ Guarantee Given on Behalf of Each Party	Maximum Amount Endorsed/ Guaranteed During the Period	Outstanding Endorsement/ Guarantee at the End of the Period	Actual Borrowing Amount	Amount Endorsed/ Guaranteed by Collateral	Ratio of Accumulated Endorsement/ Guarantee to Net Equity in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries	Endorsement/ Guarantee Given by Subsidiaries on Behalf of Parent	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China
		Name	Relationship										
0	Walsin Technology Corporation	Kamaya Electric Co., Ltd.	2	$ 19,374,846 (Note 1)	$ 1,267,240	$ 1,125,120	$ 1,125,120	$ -	1.69	$ 33,219,042 (Note 3)	Y	N	N
		Kamaya Electric (M) Sdn. Bhd.	2	16,325,324 (Note 1)	732,251	732,251	-	-	1.10	33,219,042 (Note 3)	Y	N	N
1	Inpaq Technology Co., Ltd.	Taiwan Inpaq Electronic Co., Ltd.	2	1,729,364 (Note 2)	696,000	696,000	-	-	8.05	3,458,729 (Note 4)	Y	N	N

Note 1: The maximum limit for each guaranteed company is limited to 100% of its net worth presented in the latest financial statements. The maximum limit for company's actual holds more than two-thirds of the guaranteed company is limited to six times of its (guaranteed company) net worth presented in the latest financial statements. Therefore, this period did not exceed the limit.

Note 2: The limit of the endorsement guarantee for a single enterprise is limited to 20% of the latest financial statements of the Company audited and verified by CPA or Review Report.

Note 3: The maximum endorsements/guarantees amount allowed for the Company is not equal or exceed 50% of its net worth presented in the latest financial statements. Therefore, this period did not exceed the limit.

Note 4: The total accumulated external endorsement guarantee is limited to 40% of the latest financial statements of the Company audited and verified by CPA or Review Report.

Note 5: Need enter "Y" if: Endorsement/Guarantee Given by Parent on Behalf of Subsidiaries, Given by Subsidiaries on Behalf of Parent, Given on Behalf of Companies in Mainland China.

Note 6: Exchange rate as of June 30, 2026

USD:NTD = 1:31.8370
JPY:USD = 1:0.0062

Note 7: Endorsement guarantee objects:

1. Subsidiaries that directly hold more than 50% of ordinary shares.
2. Subsidiaries where parent company and subsidiaries hold more than 50% of the ordinary shares.
3. Companies with business relations.
4. The Company.

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

MARKETABLE SECURITIES HELD
JUNE 30, 2026
(In Thousands of New Taiwan Dollars)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2026				Note
				Number of Shares	Carrying Amount	Percentage of Ownership (%)	Fair Value	
Walsin Technology Corporation	Shares							
	Taiwan Semiconductor Manufacturing Company Limited	None	Financial assets at FVTPL - current	190,000	$ 457,900	-	$ 457,900	
	Walton Advanced Engineering Inc.	The chairman of the securities issuer is the same as the chairman of the Company	Financial assets at fair value through other comprehensive income - non-current	31,870,087	1,826,156	6.16	1,826,156	
	Walsin Lihwa Corporation	Investment company evaluated the Company by the equity method	Financial assets at fair value through other comprehensive income - non-current	53,142,675	1,976,908	1.20	1,976,908	
	Giga-Byte Technology Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	8,590,000	2,954,960	1.28	2,954,960	
	TXC Corporation	None	Financial assets at fair value through other comprehensive income - non-current	34,242,000	5,834,646	9.98	5,834,646	
	Chin-Xin Investment Co., Ltd.	The chairman of the securities issuer is the second degree of kinship of the chairman of the Company	Financial assets at fair value through other comprehensive income - non-current	9,032,056	1,522,408	1.86	1,522,408	
	Bonds							
	Philip Morris International Inc. (PMI)	None	Financial assets at amortized cost - non-current	-	419,654	-	430,256	
Walsin Technology Holding	Bonds							
	Apple Inc.	None	Financial assets at amortized cost - non-current	-	563,342	-	558,632	
	Banco Santander, S.A.	None	Financial assets at amortized cost - non-current	-	346,769	-	349,348	
	BHP Billiton Finance (USA) Limited	None	Financial assets at amortized cost - non-current	-	498,638	-	502,525	
	Nestle Holdings, Inc.	None	Financial assets at amortized cost - non-current	-	304,146	-	300,374	
	Ntt Finance Corporation	None	Financial assets at amortized cost - non-current	-	305,440	-	261,921	
	Verizon Communications Inc.	None	Financial assets at amortized cost - non-current	-	302,892	-	301,410	
	Westpac New Zealand Limited	None	Financial assets at amortized cost - non-current	-	317,321	-	321,480	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2026				Note
				Number of Shares	Carrying Amount	Percentage of Ownership (%)	Fair Value	
Kamaya Electric Co., Ltd.	Shares							
	Taiyo Yuden Co., Ltd.	None	Financial assets at FVTPL - current	80,800	$ 321,374	-	$ 321,374	
Dongguan Walsin Technology Electronics Co., Ltd.	Funds							
	Xiamen Trust - Luxin Huiyin Dingkai No.1 Accumulative Capital Trust (Phase. 5)	None	Financial assets at FVTPL - non-current	64,151,200	315,564	-	315,564	
Prosperity Dielectrics Co., Ltd.	Shares							
	Walton Advanced Engineering Inc.	The chairman of the securities issuer is the same as the chairman of the Company	Financial assets at fair value through other comprehensive income - non-current	31,915,536	1,828,760	6.16	1,828,760	
	Walsin Lihwa Corporation	The chairman of the securities issuer is the second degree of kinship of the chairman of the Company	Financial assets at fair value through other comprehensive income - non-current	11,861,940	441,264	0.27	441,264	
	Chin-Xin Investment Co., Ltd.	The chairman of the securities issuer is the second degree of kinship of the chairman of the Company	Financial assets at fair value through other comprehensive income - non-current	3,500,000	588,886	0.72	588,886	
	Hwa Bao Botanic Conservation Corp.	The chairman of the securities issuer is the second degree of kinship of the chairman of the Company	Financial assets at fair value through other comprehensive income - non-current	18,000,000	425,782	10.00	425,782	
	TXC Corporation	None	Financial assets at fair value through other comprehensive income - non-current	2,602,000	487,875	0.76	487,875	
Inpaq Technology Co., Ltd.	Shares							
	Phoenix Innovation Venture Capital Co., Ltd.	Substantive related party	Financial assets at fair value through other comprehensive income - non-current	3,000,000	43,560	9.38	43,560	
	TXC Corporation	None	Financial assets at fair value through other comprehensive income - non-current	9,970,000	1,751,093	2.91	1,751,093	

Note: Only an amount exceeding NT$300 million or more than 20% of the paid-in capital will be disclosed, and marketable securities of related parties.

(Concluded)

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Buyer	Related Party	Relationship	Transaction Details				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchase/ Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
Walsin Technology Corporation	Walsin Technology Europe B.V.	100% owned subsidiary by parent company	Sale	$ 100,830	1	According to the commercial terms agreed by both parties	$ -	-	$ 101,831	2	
	Prosperity Dielectrics Co., Ltd.	43.33% owned subsidiary by parent company	Sale	190,515	2	〃	-	-	118,940	3	
	Dongguan Walsin Technology Electronics Co., Ltd.	100% indirectly owned subsidiary by parent company	Sale	4,047,743	40	〃	-	-	1,446,754	31	
	Walsin Technology Corporation (HK) Limited	100% indirectly owned subsidiary by parent company	Sale	200,905	2	〃	-	-	107,257	2	
	Suzhou Walsin Technology Electronics Co., Ltd.	100% indirectly owned subsidiary by parent company	Sale	877,784	9	〃	-	-	473,013	10	
	Walsin Passive Component (H.K.) Limited	100% indirectly owned subsidiary by parent company	Sale	100,178	1	〃	-	-	44,039	1	
	Kamaya Inc.	100% indirectly owned subsidiary by parent company	Sale	100,267	1	〃	-	-	52,197	1	
	Kamaya Electric (M) Sdn. Bhd.	100% indirectly owned subsidiary by parent company	Sale	224,254	2	〃	-	-	154,153	3	
Walsin Technology Corporation (HK) Limited	Kamaya Electric (M) Sdn. Bhd.	100% indirectly owned subsidiary by parent company	Sale	233,448	10	〃	-	-	235,104	15	
Suzhou Walsin Technology Electronics Co., Ltd.	Walsin Passive Component (H.K.) Limited	100% indirectly owned subsidiary by parent company	Sale	328,909	17	〃	-	-	163,503	14	
Dongguan Walsin Technology Electronics Co., Ltd.	Walsin Technology Corporation	Parent company	Sale	1,959,694	22	〃	-	-	848,877	17	
	Walsin Technology Europe B.V.	100% owned subsidiary by parent company	Sale	169,577	2	〃	-	-	50,374	1	
	Dongguan Frontier Components Co., Ltd.	100% indirectly owned subsidiary by PDC	Sale	193,479	2	〃	-	-	152,526	3	
	Walsin Technology Corporation (HK) Limited	100% indirectly owned subsidiary by parent company	Sale	1,755,804	19	〃	-	-	736,540	14	
	Walsin Passive Component (H.K.) Limited	100% indirectly owned subsidiary by parent company	Sale	575,443	6	〃	-	-	317,867	6	
	Kamaya Electric (M) Sdn. Bhd.	100% indirectly owned subsidiary by parent company	Sale	315,008	3	〃	-	-	172,322	3	
Pan Overseas (Guangzhou) Electronic Co., Ltd.	Dongguan Walsin Technology Electronics Co., Ltd.	100% indirectly owned subsidiary by parent company	Sale	170,304	28	〃	-	-	106,870	28	
	Walsin Technology Corporation (HK) Limited	100% indirectly owned subsidiary by parent company	Sale	244,536	40	〃	-	-	128,317	33	
Walsin Passive Component (H.K.) Limited	Suzhou Walsin Technology Electronics Co., Ltd.	100% indirectly owned subsidiary by parent company	Sale	436,557	36	〃	-	-	262,398	34	
Kamaya Electric Co., Ltd.	Walsin Technology Corporation	Parent company	Sale	331,393	32	〃	-	-	258,913	36	
	Walsin Technology Europe B.V.	100% owned subsidiary by parent company	Sale	181,740	17	〃	-	-	164,691	23	
	Suzhou Walsin Technology Electronics Co., Ltd.	100% indirectly owned subsidiary by parent company	Sale	100,706	10	〃	-	-	57,284	8	

(Continued)

Buyer	Related Party	Relationship	Transaction Details				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchase/ Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
Kamaya Electric (M) Sdn. Bhd.	Walsin Technology Corporation	Parent company	Sale	$ 319,903	14	According to the commercial terms agreed by both parties	$ -	-	$ 214,720	18	
	Dongguan Walsin Technology Electronics Co., Ltd.	100% indirectly owned subsidiary by parent company	Sale	211,472	9	〃	-	-	104,288	9	
	Kamaya Electric Co., Ltd.	100% indirectly owned subsidiary by parent company	Sale	612,801	27	〃	-	-	346,820	28	
Prosperity Dielectrics Co., Ltd.	Frontier Components Co., Ltd.	100% indirectly owned subsidiary by PDC	Sale	497,686	24	〃	-	-	279,708	28	
	Walsin Technology Corporation	Parent company	Sale	448,379	22	〃	-	-	151,977	15	
Frontier Components Co., Ltd.	Dongguan Frontier Components Co., Ltd.	100% indirectly owned subsidiary by PDC	Sale	453,947	87	〃	-	-	237,457	80	
Inpaq Technology Co., Ltd.	Inpaq Technology (China) Co., Ltd.	100% indirectly owned subsidiary by INPAQ	Sale	266,355	14	〃	-	-	146,749	13	
Inpaq Technology (Suzhou) Co., Ltd.	Inpaq Technology Co., Ltd.	37.57% owned subsidiary by parent company	Sale	435,799	22	〃	-	-	235,109	20	
Inpaq Technology (China) Co., Ltd.	Inpaq Technology Co., Ltd.	37.57% owned subsidiary by parent company	Sale	375,644	44	〃	-	-	209,364	41	
Soshin Electronics(M) Sdn. Bhd	Soshin Electric Co., Ltd.	100% indirectly owned subsidiary by parent company	Sale	124,581	94	〃	-	-	45,182	93	

Note: Purchase and sales transactions and accounts receivable/payable between consolidated entities have been eliminated.

(Concluded)

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars)

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amount Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Actions Taken		
Walsin Technology Corporation	Walsin Technology Europe B.V.	100% owned subsidiary by parent company	$ 101,831	1.37	$ -	-	$ 20,078	$ -
	Prosperity Dielectrics Co., Ltd.	43.33% indirectly owned subsidiary by parent company	118,940	4.04	-	-	42,781	-
	Dongguan Walsin Technology Electronics Co., Ltd.	100% indirectly owned subsidiary by parent company	1,446,754	6.07	-	-	762,936	-
	Walsin Technology Corporation (HK) Limited	100% indirectly owned subsidiary by parent company	107,257	3.98	-	-	35,988	-
	Suzhou Walsin Technology Electronics Co., Ltd.	100% indirectly owned subsidiary by parent company	473,013	4.17	-	-	133,372	-
	Kamaya Electric (M) Sdn. Bhd.	100% indirectly owned subsidiary by parent company	154,153	2.45	-	-	36,904	-
Walsin Technology Corporation (HK) Limited	Kamaya Electric (M) Sdn. Bhd.	100% indirectly owned subsidiary by parent company	235,104	2.81	-	-	37,032	-
Suzhou Walsin Technology Electronics Co., Ltd.	Walsin Passive Component (H.K.) Limited	100% indirectly owned subsidiary by parent company	163,503	6.25	-	-	53,137	-
Dongguan Walsin Technology Electronics Co., Ltd.	Walsin Technology Corporation	Parent company	848,877	5.87	-	-	245,644	-
	Dongguan Frontier Components Co., Ltd.	100% indirectly owned subsidiary by PDC	152,526	4.19	-	-	37,142	-
	Walsin Technology Corporation (HK) Limited	100% indirectly owned subsidiary by parent company	736,540	7.77	-	-	463,230	-
	Walsin Passive Component (H.K.) Limited	100% indirectly owned subsidiary by parent company	317,867	4.34	-	-	98,488	-
	Kamaya Electric (M) Sdn. Bhd.	100% indirectly owned subsidiary by parent company	172,322	3.91	-	-	42,779	-
Pan Overseas (Guangzhou) Electronic Co., Ltd.	Dongguan Walsin Technology Electronics Co., Ltd.	100% indirectly owned subsidiary by parent company	106,870	6.37	-	-	52,191	-
	Walsin Technology Corporation (HK) Limited	100% indirectly owned subsidiary by parent company	128,317	3.44	-	-	31,725	-
Walsin Passive Component (H.K.) Limited	Suzhou Walsin Technology Electronics Co., Ltd.	100% indirectly owned subsidiary by parent company	262,398	3.87	-	-	64,914	-
Kamaya Electric Co., Ltd.	Walsin Technology Corporation	Parent company	258,913	2.76	-	-	42,032	-
	Walsin Technology Europe B.V.	100% owned subsidiary by parent company	164,691	2.17	-	-	14,407	-
Kamaya Electric (M) Sdn. Bhd.	Walsin Technology Corporation	Parent company	214,720	2.68	-	-	64,608	-
	Dongguan Walsin Technology Electronics Co., Ltd.	100% indirectly owned subsidiary by parent company	104,288	5.03	-	-	35,733	-
	Kamaya Electric Co., Ltd.	100% indirectly owned subsidiary by parent company	346,820	4.57	-	-	109,641	-
Prosperity Dielectrics Co., Ltd.	Frontier Components Co., Ltd.	100% indirectly owned subsidiary by PDC	279,708	4.06	-	-	113,223	-
	Walsin Technology Corporation	Parent company	151,977	4.59	-	-	-	-
Frontier Components Co., Ltd.	Dongguan Frontier Components Co., Ltd.	100% indirectly owned subsidiary by PDC	237,457	4.19	-	-	82,954	-
Inpaq Technology Co., Ltd.	Inpaq Technology (China) Co., Ltd.	100% indirectly owned subsidiary by INPAQ	158,341 (Note 1)	1.32	-	-	59,891	-
Inpaq Technology (Suzhou) Co., Ltd.	Inpaq Technology Co., Ltd.	37.57% owned subsidiary by parent company	235,109	1.55	-	-	79,399	-
Inpaq Technology (China) Co., Ltd.	Inpaq Technology Co., Ltd.	37.57% owned subsidiary by parent company	209,364	1.87	-	-	59,892	-
Inpaq Technology Co., Ltd.	Taiwan Inpaq Electronic Co., Ltd.	100% indirectly owned subsidiary by INPAQ	220,976 (Note 2)	-	-	-	15,338	-

Note 1: Including other receivables.

Note 2: Including other receivables related to fund loans.

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(Amounts in Thousands of New Taiwan Dollars)

No.	Investee Company	Counterparty	Relationship	Transaction Details			
				Financial Statement Accounts	Amount	Payment Terms	% of Total Sales or Assets
0	Walsin Technology Corporation	Walsin Technology Europe B.V.	Parent company to subsidiary	Sales	$ 100,830	According to the commercial terms agreed by both parties	-
		〃	〃	Accounts receivable	101,831	〃	-
		Prosperity Dielectrics Co., Ltd.	〃	Sales	190,515	〃	1
		〃	〃	Accounts receivable	118,940	〃	-
		Dongguan Walsin Technology Electronics Co., Ltd.	〃	Sales	4,047,743	〃	19
		〃	〃	Accounts receivable	1,446,754	〃	1
		Walsin Technology Corporation (HK) Limited	〃	Sales	200,905	〃	1
		〃	〃	Accounts receivable	107,257	〃	-
		Suzhou Walsin Technology Electronics Co., Ltd.	〃	Sales	877,784	〃	4
		〃	〃	Accounts receivable	473,013	〃	-
		Walsin Passive Component (H.K.) Limited	〃	Sales	100,178	〃	-
		〃	〃	Accounts receivable	44,039	〃	-
		Kamaya, Inc.	〃	Sales	100,267	〃	-
		〃	〃	Accounts receivable	52,197	〃	-
		Kamaya Electric (M) Sdn. Bhd.	〃	Sales	224,254	〃	1
		〃	〃	Accounts receivable	154,153	〃	-
1	Walsin Technology Corporation (HK) Limited	Kamaya Electric (M) Sdn. Bhd.	Subsidiary to subsidiary	Sales	233,448	〃	1
		〃	〃	Accounts receivable	235,104	〃	-
2	Suzhou Walsin Technology Electronics Co., Ltd.	Walsin Passive Component (H.K.) Limited	Subsidiary to subsidiary	Sales	328,909	〃	2
		〃	〃	Accounts receivable	163,503	〃	-
3	Dongguan Walsin Technology Electronics Co., Ltd.	Walsin Technology Corporation	Subsidiary to parent company	Sales	1,959,694	〃	9
		〃	〃	Accounts receivable	848,877	〃	1
		Walsin Technology Europe B.V.	Subsidiary to subsidiary	Sales	169,577	〃	1
		〃	〃	Accounts receivable	50,374	〃	-
		Dongguan Frontier Components Co., Ltd.	〃	Sales	193,479	〃	1
		〃	〃	Accounts receivable	152,526	〃	-
		Walsin Technology Corporation (HK) Limited	〃	Sales	1,755,804	〃	8
		〃	〃	Accounts receivable	736,540	〃	1
		Walsin Passive Component (H.K.) Limited	〃	Sales	575,443	〃	3
		〃	〃	Accounts receivable	317,867	〃	-

(Continued)

No.	Investee Company	Counterparty	Relationship	Transaction Details			
				Financial Statement Accounts	Amount	Payment Terms	% of Total Sales or Assets
		Kamaya Electric (M) Sdn. Bhd.	〃	Sales	$ 315,008	According to the commercial terms agreed by both parties	2
		〃	〃	Accounts receivable	172,322	〃	-
4	Pan Overseas (Guangzhou) Electronic Co., Ltd.	Dongguan Walsin Technology Electronics Co., Ltd.	Subsidiary to subsidiary	Sales	170,304	〃	1
		〃	〃	Accounts receivable	106,870	〃	-
		Walsin Technology Corporation (HK) Limited	〃	Sales	244,536	〃	1
		〃	〃	Accounts receivable	128,317	〃	-
5	Walsin Passive Component (H.K.) Limited	Suzhou Walsin Technology Electronics Co., Ltd.	Subsidiary to subsidiary	Sales	436,557	〃	2
		〃	〃	Accounts receivable	262,398	〃	-
6	Kamaya Electric Co., Ltd.	Walsin Technology Corporation	Subsidiary to parent company	Sales	331,393	〃	2
		〃	〃	Accounts receivable	258,913	〃	-
		Walsin Technology Europe B.V.	Subsidiary to subsidiary	Sales	181,740	〃	1
		〃	〃	Accounts receivable	164,691	〃	-
		Suzhou Walsin Technology Electronics Co., Ltd.	〃	Sales	100,706	〃	-
		〃	〃	Accounts receivable	57,284	〃	-
7	Kamaya Electric (M) Sdn. Bhd.	Walsin Technology Corporation	Subsidiary to parent company	Sales	319,903	〃	2
		〃	〃	Accounts receivable	214,720	〃	-
		Dongguan Walsin Technology Electronics Co., Ltd.	Subsidiary to subsidiary	Sales	211,472	〃	1
		〃	〃	Accounts receivable	104,288	〃	-
		Kamaya Electric Co., Ltd.	〃	Sales	612,801	〃	3
		〃	〃	Accounts receivable	346,820	〃	-
8	Prosperity Dielectrics Co., Ltd.	Walsin Technology Corporation	Subsidiary to parent company	Sale	448,379	〃	2
		〃	〃	Accounts receivable	151,977	〃	-
		Frontier Components Co., Ltd.	Subsidiary to subsidiary	Sale	497,686	〃	2
		〃	〃	Accounts receivable	279,708	〃	-
9	Frontier Components Co., Ltd.	Dongguan Frontier Components Co., Ltd.	Subsidiary to subsidiary	Sale	453,947	〃	2
		〃	〃	Accounts receivable	237,457	〃	-
10	Inpaq Technology Co., Ltd.	Inpaq Technology (China) Co., Ltd.	Subsidiary to subsidiary	Sale	266,355	〃	1
		〃	〃	Accounts receivable	146,749	〃	-
11	Inpaq Technology (Suzhou) Co., Ltd.	Inpaq Technology Co., Ltd.	Subsidiary to subsidiary	Sale	435,799	〃	2
		〃	〃	Accounts receivable	235,109	〃	-

(Continued)

No.	Investee Company	Counterparty	Relationship	Transaction Details			
				Financial Statement Accounts	Amount	Payment Terms	% of Total Sales or Assets
12	Inpaq Technology (China) Co., Ltd.	Inpaq Technology Co., Ltd.	Subsidiary to subsidiary	Sale	$ 375,644	According to the commercial terms agreed by both parties	2
		〃	〃	Accounts receivable	209,364	〃	-
13	Soshin Electronics (M) Sdn. Bhd.	Soshin Electric Co., Ltd.	Subsidiary to subsidiary	Sale	124,581	〃	1
		〃	〃	Accounts receivable	45,182	〃	-

Note: Only transactions with related parties with an amount exceeding NT$100 million or more than 20% of the paid-in capital will be disclosed, and relatively related party transactions will not be disclosed.

(Concluded)

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTEES
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2026			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2026	December 31, 2025	Number of Shares	%	Carrying Amount			
Walsin Technology Corporation	Prosperity Dielectrics Co., Ltd.	Taiwan	Manufacturing, processing and selling of chip capacitors, chip resistors, ceramic dielectric powders and magnetic elements, etc.	$ 655,664	$ 655,664	74,186,468	43.33	$ 4,475,378	$ 510,848	$ 219,419	
	HannStar Board Corporation	Taiwan	Manufacturing and sales of printed circuit boards	2,329,739	2,329,739	102,950,543	21.18	13,294,710	993,845	204,327	
	Pan Overseas (B.V.I.) Investments Co., Ltd.	British Virgin Islands	Investment holding	671,758	671,758	21,836,000	100.00	2,597,624	113,687	112,458	
	Gallatown Developments Ltd.	Cayman Islands	Investment holding	6,359,320	6,359,320	95,979,047	89.24	27,296,156	1,077,760	951,595	
	Tsai Yi Corporation	Taiwan	Investment holdings and management of group companies	411,330	411,330	39,052,142	26.62	1,785,324	514,888	137,076	
	Falcon Automation Equipment Corporation	Taiwan	Mechanical equipment manufacturing	9,000	9,000	3,348,000	43.90	84,614	8,032	3,526	
	Inpaq Technology Co., Ltd.	Taiwan	Researching, developing, manufacturing and selling of hybrid microwave antenna and module, integrated electrical protection components and multilayer type microwave communication components and its module	2,671,318	2,671,318	55,975,658	37.57	3,536,544	134,192	46,672	
	Silitech Technology Corporation	Taiwan	Keypads and module products, mechanical integrated components	816,396	816,396	26,275,147	26.28	1,032,411	84,432	26,154	
	Walsin Electronics (S) Pte. Ltd.	Singapore	Marketing service	3,649,341	3,174,761	150,803,000	100.00	3,834,230	66,015	66,015	
	Walsin Technology Europe B.V.	Netherlands	Selling of passive electronic components	117,081	117,081	1,500,000	100.00	2,780	(10,125)	(10,125)	
	Walsin New Energy Corporation	Taiwan	Solar power generation	12,500	12,500	1,250,000	25.00	9,062	(2,208)	(552)	
	PSA Group Technologies Inc.	Canada	Selling of electronic components	11,894	-	26	13.00	11,514	(341)	(44)	
Gallatown Developments Ltd.	Walsin Technology Corporation (HK) Ltd.	Hong Kong	Selling of passive electronic components	304,849 (Note 3)	304,849 (Note 3)	1,953	100.00	1,978,192	48,402	48,402	
	Walsin Technology Holding Corporation (HK) Ltd.	Hong Kong	Investment holding	6,211,003 (Note 3)	6,211,003 (Note 3)	173,537,562	100.00	24,232,275	675,667	675,667	
	Walsin Technology Corporation U.S.A.	USA	Marketing service	- (Note 3)	27,494 (Note 3)	-	100.00	-	(12)	(12)	
	Walsin Passive Component (H.K.) Ltd.	Hong Kong	Selling of passive electronic components	95,511 (Note 3)	95,511 (Note 3)	23,400,100	100.00	678,653	28,819	28,819	
	Kamaya Electric Co., Ltd.	Japan	Manufacturing and selling of high-end electric chip resistors	1,459,824 (Note 3)	1,459,824 (Note 3)	358,037,761	100.00	3,229,141	333,519	333,519	
	Walsin International Management (HK) Limited	Hong Kong	Investment holding	191,022 (Note 3)	191,022 (Note 3)	600,001	100.00	157,811	(2,755)	(2,755)	
	Walsin Electronics India Private Ltd.	India	Manufacturing and selling of electric capacitors and resistors, etc.	- (Note 3)	- (Note 3)	1	0.10	-	-	-	
Walsin International Management (HK) Ltd.	GHPW Enterprise Corporation (HK) Limited	Hong Kong	Holding company	191,022 (Note 3)	191,022 (Note 3)	6,000,000	25.00	157,780	(11,059)	(2,765)	
Pan Overseas (B.V.I.) Investments Co., Ltd.	Gallatown Developments Ltd.	Cayman Islands	Investment holding	134,467 (Note 3)	134,467 (Note 3)	5,165,611	4.80	1,142,720	1,077,760	51,764	
	Fine Bright Technology Ltd.	Hong Kong	Investment holding	365,020 (Note 3)	365,020 (Note 3)	37,183,927	100.00	1,355,820	64,206	64,206	
Fine Bright Technology Limited	Gallatown Developments Limited	Cayman Islands	Investment holding	102,698 (Note 3)	102,698 (Note 3)	6,407,247	5.96	1,355,855	1,077,760	64,206	

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2026			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2026	December 31, 2025	Number of Shares	%	Carrying Amount			
Walsin Technology Holding Corporation (HK) Limited	Walsin Electronics India Private Ltd.	India	Manufacturing and selling of electric capacitors and resistors, etc.	$ 458 (Note 3)	$ 458 (Note 3)	999	99.90	$ 332	$ -	$ -	
	PSA Japan investment G.K.	Japan	Investment	610,106	610,106	-	40.00	674,572	112,977	45,191	
Kamaya Electric Co., Ltd.	Kamaya Electric (M) Sdn. Bhd.	Malaysia	Manufacturing and selling of high-end electric chip resistors	1,368,186 (Note 3)	1,368,186 (Note 3)	242,125,250	100.00	2,720,887	12,534	12,534	
	Kamaya Electric (HK) Limited	Hong Kong	Selling of passive electronic components	4,130 (Note 3)	4,130 (Note 3)	2,000,000	100.00	11,899	341	341	
	Kamaya, Inc.	USA	Selling of passive electronic components	19,933 (Note 3)	19,933 (Note 3)	699	100.00	144,294	(29,162)	(29,162)	
	Nitsuko Electronics Corporation	Japan	Manufacturing and selling of film capacitors	279,766 (Note 3)	279,766 (Note 3)	37,333	70.00	255,201	(717)	(502)	
	Soshin Electric Co., Ltd.	Japan	Researching, developing, manufacturing and selling of capacitors, thick film printed circuit boards, multilayer dielectric filters and EMI filters	856,128 (Note 3)	856,128 (Note 3)	17,102,504	100.00	1,124,754	63,190	49,957	
	Matsuo Electric Co., Ltd.	Japan	Manufacturing and selling of tantalum capacitors, film capacitors and circuit protection components	232,183 (Note 3)	131,811 (Note 3)	1,503,300	39.18	307,707	39,762	13,319	
Prosperity Dielectrics Co., Ltd.	PDC Prime Holdings Limited	Samoa	Holding company	728,456	728,456	23,464,538	100.00	1,422,828	41,321	41,321	
	Tsai Yi Corporation	Taiwan	Holding company	51,928	51,928	4,934,995	3.36	224,623	514,914	17,304	
	Joyin Co., Ltd.	Taiwan	Electronics components manufacturing	426,701	426,701	23,715,360	30.40	359,046	11,029	766	
	Walsin New Energy Corporation	Taiwan	Solar power generation	2,500	2,500	250,000	5.00	1,813	(2,208)	(110)	
	HannStar Board Corporation	Taiwan	Manufacturing and sales of printed circuit boards	147,677	147,677	5,214,865	1.07	465,688	993,845	-	
	PDC Investment (Singapore) Pte. Ltd.	Singapore	Investment company	127,920	-	4,000,000	100.00	128,203	849	849	
	PSA Group Technologies Inc.	Canada	Selling of electronic components	11,436	-	25	12.50	11,144	(341)	(43)	
PDC Prime Holdings Limited	PDC Success Investments Ltd.	Republic of Mauritius	Holding company	387,932	387,932	12,009,000	100.00	551,612	(20,060)	(20,060)	
	Frontier Components Co., Ltd.	Hong Kong	International trade	286,565 (Note 2)	286,565 (Note 2)	70,036,752	100.00	844,919	62,388	62,388	
	Prosperity International Development (HK) Co., Limited	Hong Kong	Holding company	76,441 (Note 2)	76,441 (Note 2)	2,401,000	100.00	63,138	(1,106)	(1,106)	
Prosperity International Development (HK) Co., Limited	GHPW Enterprise Corporation (HK) Limited	Hong Kong	Holding company	76,409 (Note 2)	76,409 (Note 2)	2,400,000	10.00	63,112	(11,059)	(1,106)	
Frontier Components Co., Ltd.	PSA Japan investment G.K.	Japan	Investment	128,021 (Note 2)	128,021 (Note 2)	-	9.00	150,830	112,977	10,209	
Inpaq Technology Co., Ltd.	Inpaq (BVI) Ltd.	BVI	Holding company	1,258,296	1,258,296	39,908,842	100.00	6,119,372	236,111	241,568	
	Inpaq Korea Co., Ltd.	Korea	Sales	12,864	12,864	76,828	44.77	7,987	(1,355)	(607)	
	Inpaq Technology USA, Inc.	USA	Sales	15,315	15,315	5,000,000	100.00	(46,322)	(5,920)	(5,920)	
	Inpaq Europe GmbH	Germany	Sales	1,273	1,273	38,000	19.00	1,639	1,898	361	
	Inpaq Technology Singapore Pte. Ltd.	Singapore	Sales	-	-	-	100.00	-	-	-	
	Walsin New Energy Corporation	Taiwan	Solar power generation	2,500	2,500	250,000	5.00	1,970	(2,208)	-	
	Yangtze Energy Technologies, Inc.	Taiwan	Manufacturing and selling of electronic products	7,000	7,000	311,097	19.89	1,588	(850)	(169)	
	Inpaq Technology Japan Co., Ltd.	Japan	Sales	41,940	41,940	20,000	100.00	38,700	(183)	(183)	
	Inpaq Malaysia Sdn. Bhd.	Malaysia	Manufacturing and selling of electronic products	37,090	37,090	5,002,000	100.00	21,246	(7,368)	(7,368)	
	PSA Group Technologies Inc.	Canada	Selling of electronic components	11,532	-	25	12.50	11,186	(341)	(41)	
	Eleceram Technology Co., Ltd.	Taiwan	Manufacturing and selling of electronic components	209,946	209,946	8,747,750	72.90	156,471	(14,500)	11,386	
Inpaq (BVI) Ltd.	Inpaq (Cayman Islands) Ltd.	Cayman Islands	Holding company	1,002,550	1,002,550	32,150,000	100.00	3,723,854	189,939	189,939	
	PSA Japan investment G.K.	Japan	Investment	118,459	118,459	-	12.00	150,830	112,977	(13,556)	

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2026			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2026	December 31, 2025	Number of Shares	%	Carrying Amount			
Inpaq Technology (Suzhou) Co., Ltd.	Holypaq (HK) Co., Limited	Hong Kong	Holding company	$ 122,240	$ 122,240	4,000,000	100.00	$ 63,997	$ 43,706	$ 43,706	
Holypaq (HK) Co., Limited	Taiwan Inpaq Electronic Co., Ltd.	Taiwan	Manufacturing and selling of electronic products	122,240	122,240	-	100.00	63,997	43,706	43,706	
Soshin Electric Co., Ltd.	Soshin Device Co., Ltd.	Japan	Manufacturing and selling of information communication electronic components	-	40,643	-	-	-	-	-	
	Soshin Powertech Co., Ltd.	Japan	Manufacturing and selling of power electronic components	-	20,120	-	-	-	-	-	
	Risshin Electronics Co., Ltd.	Japan	Manufacturing and selling of information communication electronic components	-	10,060	-	-	-	-	-	
	Soshin Electronics (M) Sdn. Bhd.	Malaysia	Manufacturing and selling of power electronic components	136,840	136,840	16,000,000	100.00	165,389	(3,436)	(3,436)	
	Soshin Electronics of America Inc.	USA	Selling of electronic components	2,129	2,129	100,000	100.00	5,705	330	330	

Note 1: The share of the profit or loss of associates and joint ventures accounted for using the equity method of each company included in the consolidated financial statements, the investments accounted for using the equity method in the investees, and the net equity of investees have been fully offset.

Note 2: Information on investments in mainland China, please refer to Table 8.

Note 3: The average exchange rates on June 30, 2026 were used to convert the foreign currencies into New Taiwan dollars.

The average exchange rate on June 30, 2026 was USD to NTD = 1:31.8370
The average exchange rate on June 30, 2026 was JPY to USD = 1:0.0062
The average exchange rate on June 30, 2026 was HKD to USD = 1:0.1275

(Concluded)

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. The names, main business and products, paid-in capital, method of investment, remittance of funds, percentage of ownership, net income (loss) for the period and recognition of investment income (loss), carrying amounts, and accumulated repatriation investment income of the investees in mainland China were as follows:

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of June 30, 2026	Accumulated Repatriation of Investment Income as of June 30, 2026
					Outward	Inward						
Suzhou Walsin Technology Electronics Co., Ltd.	Manufacturing and selling of passive electronic components	$ 2,196,753 (US$ 69,000,000)	Note 1	$ 2,196,753 (US$ 69,000,000)	$ -	$ -	$ 2,196,753 (US$ 69,000,000)	$ 78,816	100.00	$ 78,816	$ 2,894,358	$ 106,720 (US$ 3,352,087)
Dongguan Walsin Technology Electronics Co., Ltd.	Manufacturing and selling of passive electronic components	4,151,545 (US$ 130,400,000)	Note 1	2,960,841 (US$ 93,000,000)	-	-	2,960,841 (US$ 93,000,000)	350,598	100.00	350,598	7,013,447	1,570,300 (US$ 49,323,122)
Pan Overseas (Guangzhou) Electronic Co., Ltd.	Manufacturing and selling of passive electronic components	525,311 (US$ 16,500,000)	Note 1	407,831 (US$ 12,809,965)	-	-	407,831 (US$ 12,809,965)	(27,827)	100.00	(27,827)	714,337	292,957 (US$ 9,201,781)
Suzhou Walsin Color Trading Co., Ltd.	Trading of electronic parts and commission agency	515,759 (US$ 16,200,000)	Note 1	245,145 (US$ 7,700,016)	-	-	245,145 (US$ 7,700,016)	(5,814)	39.32	(2,286)	164,843	11,989 (US$ 376,582)
GHPW Enterprise Corporation (Chongqing) Limited	Business consultations, business management, consultation services and property management	764,088 (US$ 24,000,000)	Note 1	191,022 (US$ 6,000,000)	-	-	191,022 (US$ 6,000,000)	(10,976)	25.00	(2,744)	157,726	-
Chongqing Shuohong Investment Co., Ltd.	Investment, investment management, investment consultation services	2,487,025 (RMB 530,000,000) (Note 4)	Note 1	-	-	-	-	(70,246)	25.65	(18,019)	618,328	-
Chongqing Ruishuang Technology Co., Ltd.	Selling of electronic components, real estate investment and leasing	123,075 (RMB 26,228,000) (Note 5)	Note 1	-	-	-	-	(4,046)	34.54	(1,398)	50,745	-
Soshin Electronics (SZ) Limited	Selling of electronic components	11,461 (US$ 360,000)	Note 1	-	-	-	-	4,691	100.00	4,691	28,782	-

Note 1: Investment in mainland China companies through an existing company established in a third region.

Note 2: The investment gain (loss) for the period was based on the financial statements reviewed by the certified public accountants, except for the investment gain of Soshin Electronics (SZ) Limited.

Note 3: For the figures in the table above that involve foreign currencies, the average exchange rate on June 30, 2026 was used to convert the foreign currencies into New Taiwan dollars, except for the investment gain (loss) of the current period (converted at the average exchange rate for the period January 1 to June 30, 2026).

Note 4: It was invested RMB135,950,000 with the own funds of Suzhou Walsin Technology Electronics Co., Ltd.

Note 5: It was invested RMB8,605,548.46 with the own funds of Suzhou Walsin Technology Electronics Co., Ltd.

2. Investment quota for mainland China:

Accumulated Outward Remittance for Investments in Mainland China as of June 30, 2026	Investment Amount Authorized by the Investment Commission, MOEA	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA
$4,050,444 (US$127,224,430)	$4,718,632 (US$148,212,210)	$47,143,681

(Continued)

3. Significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses:

Investee Company	Relationship	Transaction Type	Amount	Transaction Details			Notes/Accounts Receivable (Payable)		Unrealized (Gain) Loss
				Price	Payment Terms	Comparison with Normal Transactions	Ending Balance	%	
Dongguan Walsin Technology Electronics Co., Ltd.	Sub-subsidiary	Sales	$ 4,047,743	According to the commercial terms agreed upon by both parties	90-120 days T/T	According to the commercial terms agreed by both parties	$ 1,446,754	31	$ 420,998
		Purchases	1,962,331	〃	〃	〃	(851,115)	(25)	-
Suzhou Walsin Technology Electronics Co., Ltd.	Sub-subsidiary	Sales	877,784	〃	90-120 days T/T	〃	473,013	10	49,250

Note: The average exchange rate on June 30, 2026 was USD to NTD = 1:31.8370

The average exchange rate from January 1 to June 30, 2026 was USD to NTD = 1:31.6140

4. Circumstances in which mainland investment companies provide endorsements, guarantees or collaterals directly or indirectly through third-region enterprises: None.

5. Circumstances of financing provided with mainland investment companies directly or indirectly through a third region: None.

6. Other transactions that have a significant impact on the current profit and loss or financial status: None.

(Concluded)

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA OF PROSPERITY DIELECTRICS CO., LTD.
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. The names, main business and products, paid-in capital, method of investment, remittance of funds, percentage of ownership, net income (loss) for the period and recognition of investment income (loss), carrying amounts, and accumulated repatriation investment income of the investees in mainland China were as follows:

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of June 30, 2026 (Note 3)	Accumulated Repatriation of Investment Income as of June 30, 2026
					Outward	Inward						
PDC Electronics (Suzhou) Co., Ltd.	Manufacturing of ceramic materials	$ 382,044 (US$ 12,000,000)	Note 1	$ 382,044 (US$ 12,000,000)	$ -	$ -	$ 382,044 (US$ 12,000,000)	$ (20,066)	100.00	$ (20,066)	$ 551,307	$ 239,415 (US$ 7,520,035)
Dongguan Frontier Electronics Co., Ltd.	Selling of electronic components	194,206 (US$ 6,100,000)	Note 1	194,206 (US$ 6,100,000)	-	-	194,206 (US$ 6,100,000)	20,696	100.00	20,696	282,299	324,907 (US$ 10,205,339)
Chongqing Shuohong Investment Co., Ltd.	Investment, investment management, investment consultation services	2,487,025 (RMB 530,000,000) (Note 4)	Note 1	-	-	-	-	(70,252)	20.43	(14,354)	492,497	-
Chongqing Xincheng Electronic Co., Ltd.	Selling of electronic components, real estate investment and leasing	253,967 (RMB 54,122,000) (Note 5)	Note 1	-	-	-	-	(8,383)	13.04	(1,093)	39,580	-
GHPW Enterprise Corporation (Chongqing) Limited	Business consultations, business management, consultation services and property management	764,088 (US$ 24,000,000)	Note 1	76,409 (US$ 2,400,000)	-	-	76,409 (US$ 2,400,000)	(10,976)	10.00	(1,098)	63,090	-

Note 1: Investment in mainland China companies through an existing company established in a third region.

Note 2: Based on the financial statements of the investee company audited by the attesting CPA of the Taiwan parent company.

Note 3: For the figures in the table above that involve foreign currencies, the average exchange rate on June 30, 2026 was used to convert the foreign currencies into New Taiwan dollars, except for the investment gain (loss) of the current period (converted at the average exchange rate for the period January 1 to June 30, 2026).

Note 4: It was invested RMB108,290,000 with the own funds of PDC Electronics (Suzhou) Co., Ltd.

Note 5: It was invested RMB7,055,500 with the own funds of Frontier Electronic (Chong Qing) Co., Ltd., which has been transferred to Dongguan Frontier Electronics Co., Ltd. in December 2017.

2. Investment quota for mainland China:

Accumulated Outward Remittance for Investments in Mainland China as of June 30, 2026	Investment Amount Authorized by the Investment Commission, MOEA	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA
$503,522 (US$15,815,626.66)	$638,635 (US$20,059,533.72)	(Note 2)

Note 1: The average exchange rates on June 30, 2026 were as follows:

USD:NTD = 1:31.8370
RMB:NTD = 1:4.6925

The average exchange rates from January 1 to June 30, 2026 were as follows:

USD:NTD = 1:31.6140
RMB:NTD = 1:4.5844

Note 2: The Company has obtained the certification documents of the operational headquarters approved by the Industrial Development Bureau of the Ministry of Economic Affairs, so it's not subject to the regulations of the "Regulations Governing the Examination of Investment or Technical Cooperation in Mainland China".

3. Significant transactions with investee companies in mainland China, either directly or indirectly through a third party: Table 4 and Table 6.

4. Circumstances in which mainland investment companies provide endorsements, guarantees or collaterals directly or indirectly through third-region enterprises: None.

5. Circumstances of financing provided with mainland investment companies directly or indirectly through a third region: None.

6. Other transactions that have a significant impact on the current profit and loss or financial status: None.

WALSIN TECHNOLOGY CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA OF INPAQ TECHNOLOGY CO., LTD.
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. The names, main business and products, paid-in capital, method of investment, remittance of funds, percentage of ownership, net income (loss) for the period and recognition of investment income (loss), carrying amounts, and accumulated repatriation investment income of the investees in mainland China were as follows:

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Notes 3 and 5)	Carrying Amount as of June 30, 2026 (Notes 2, 3 and 5)	Accumulated Repatriation of Investment Income as of June 30, 2026
					Outward	Inward						
Inpaq Technology (Suzhou) Co., Ltd.	Manufacturing and selling of passive electronic components, etc.	$ 360,643	Note 1	$ 360,643	$ -	$ -	$ 360,643	$ 220,590	100.00	$ 220,590	$ 2,703,541	$ 361,325
Inpaq Trading (Suzhou) Co., Ltd.	Selling of passive electronic components	-	Note 6	23,179	-	-	23,179 (Note 6)	-	-	-	-	-
Inpaq Technology (China) Co., Ltd.	Manufacturing and selling of passive electronic components, etc.	894,480	Note 1	894,480	-	-	894,480	(30,947)	100.00	(30,947)	991,715	-
Inpaq Trading (Suzhou) Co., Ltd.	Selling of passive electronic components	9,463	Note 4	-	-	-	-	(517)	100.00	(517)	36,972	-
Hunan Frontier Electronics Co., Ltd.	Manufacturing and selling of transformer, coils and magnetic components	456,560	Note 4	-	-	-	-	(17,595)	100.00	(17,595)	209,617	-

2. Investment quota for mainland China:

Accumulated Outward Remittance for Investments in Mainland China as of June 30, 2026	Investment Amount Authorized by the Investment Commission, MOEA	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA (Note 3)
$1,278,302	$916,977	$5,188,094

Note 1: Investment in mainland China companies through an existing company established in a third region.

Note 2: The investments were recognized on the basis of the financial statement of the same period audited by CPA.

Note 3: According to the “Regulations Governing the Examination of Investment or Technical Cooperation in Mainland China”, the Company’s accumulated investment in mainland China does not exceed the upper limit of the investment amount or proportion set by the competent authority.

Note 4: It was invested by Inpaq Technology (Suzhou) Co., Ltd. with its own funds, so it is excluded from the calculation of the investment quota.

Note 5: Related transactions and the ending balance have been eliminated in the consolidated report.

Note 6: Inpaq Trading (Suzhou) Co,. Ltd. has completed the liquidation of various rights and obligations and cancelled the registration in 2023 of the Republic of China. The Company’s cumulative remittance amount of $23,179 thousand, in accordance with the regulations of the Investment Review Committee, still needs to be included in the cumulative remittance amount from Taiwan to the mainland.

Note 7: Inpaq Technology (Suzhou) Co., Ltd. remitted cash dividends of NT$361,325 thousand in 2020, which has been approved by the Investment Commission, Ministry of Economic Affairs on January 22, 2021 under approval letter no. 10900410860.